Governance, Risk and Best Value

10.00am, Tuesday 10 August 2021

Corporate Governance Code Self-Assessment 2020/21

Executive/routine	Routine
Wards	All
Council Commitments	

1.   Recommendations

1.1   To note the Corporate Governance Code Self-Assessment 2020-21.

1.2   To note ongoing development of an effective framework for the Council, with a focus on continuous improvement.

1.3   To note the impact of the Covid-19 pandemic on the Council's control framework.

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Report

Corporate Governance Code Self-Assessment 2020/21

2. Executive Summary

2.1 The Council's Corporate Governance Code (CGC) is based on the Chartered Institute of Public Finance & Accountancy and Society of Local Authority Chief Executives model framework Delivering Good Governance in Local Government ("the CIPFA/SOLACE framework").

2.2 The Council's self-assessment of its compliance with the Code for the financial year 1 April 2020 to 31 March 2021 is presented for scrutiny. Members should note that there were a number of areas where the Council changed its governance arrangements and design of controls in order to better respond to Covid-19.

3. Background

3.1 The CGC self-assessment process was reviewed in early 2018 and proposals designed to improve the structure, content and population of the document were agreed. This included a revision of the Code to reduce duplication, an improvement in narrative reporting, a more nuanced scoring system, focused improvement actions and the scheduling of a workshop to coordinate population of the document.

3.2 The CGC self-assessment exercise was previously called the Corporate Governance Framework. The title has been changed to try to provide clarity of purpose. The Corporate Governance Framework is now used to describe the suite of exercises, documents and statutory requirements that are in place to support good governance across the Council.

3.3 Following consideration of the 2019/20 self-assessment, a workshop was held with GRBV members to allow members to comment on the approach and areas for improvement.

3.4 Throughout this period, the Council has been responding to the Covid-19 emergency. The Council has changed the design of our controls to better respond at different stages of the emergency. Narrative detailing control design changes has been included throughout the document.

4. Main report

4.1 The CGC self-assessment exercise ensures good governance, an improvement agenda and demonstrates the Council's compliance with the CIPFA/SOLACE framework by providing narrative and links to key documentary evidence.

4.2 The purpose of the exercise is to assess the design of the Council's control framework on a corporate level. Officers assess the Council's compliance with each requirement on a scale out of 10.

4.3 Areas for improvement are identified and actions added to the improvement plan section at the end of each code principle. An analysis by officers of the previous year's improvement actions then forms the starting point in future iterations of the CGC exercise. This helps officers to understand changes to the control framework that have taken place in the previous year.

4.4 As with previous years, updates were requested from directorates on the current status of improvement actions identified during the previous year's annual assurance exercise and CGC self-assessment. Completed improvement actions were then incorporated into the 2020/21 CGC self-assessment to evidence the improvements in controls that had been achieved.

4.5 Directorates also updated the narrative and impact throughout the document to reflect control changes as a result of Covid-19.

4.6 Relevant improvement actions from individual assurance schedule returns have been replicated in the 2020/21 CGC self-assessment where these will have an impact on the corporate design of the Council's controls.

4.7 A remote CGC Self-Assessment workshop took place on 14 June 2021, to populate and score the evidence submitted. Scoring was based on the key below:

Self-assessment scoring key:	
0	no evidence provided
1-2	insufficient and/or poor-quality evidence provided
3-4	insufficient but some good quality evidence provided
5-6	predominantly good quality evidence provided but some gaps and improvements required
7-8	significant amounts of good quality evidence provided with minor improvements required
9-10	requirement fully met with significant amounts of strong evidence provided

4.8 The document was then reviewed by the Corporate Leadership Team (CLT) on 14 July 2021.

4.9 The exercise and scoring regime do not attempt to rate how effectively or consistently controls have been applied. This is instead undertaken during the population of assurance schedules at a service area level. These are reported to Governance, Risk and Best Value Committee separately and individually.

4.10 Together these exercises combine to provide a holistic look across the Council's control framework, incorporating both design and application. The structure of assurance schedules is under continuous review to ensure that areas identified as requiring attention in preceding CGC self-assessment exercises are sufficiently addressed in returns from individual Directorates.

2020/21 Self-Assessment (position 31 March 2021)

4.11 The Covid-19 emergency has meant the Council has had to make significant changes to its governance arrangements. It has provided a stress-test for the Council's control framework and it will have to continue to develop and evolve as the Council continues to respond to Covid-19 and as we return to a business as usual phase.

4.12 Officers considered that overall the design of the framework was appropriate for the period assessed. There were a number of areas that were adequate but required improvement to ensure controls were more robust. There were also areas where further improvement was required, however improvement actions were identified and most already being implemented or under development.

4.13 It was also acknowledged that the Council's Internal Audit Opinion for the same period identified failings in the consistent application of some controls. There exists a close relationship between the design of controls, which the CGC seeks to assess, and the application of such controls as highlighted by Internal Audit in this case. The failure to apply controls consistently can be in part caused by poor design. This was accounted for in the scoring of the self-assessment exercise and has been reflected in the improvement actions detailed in the document.

4.14 As reported last year, an Internal Audit report published on 13 July 2020 looked at the implementation of assurance actions and the linkage to the annual governance statement. This found that there was no Council wide control framework to ensure the complete and accurate collation, management and resolution of service area assurance findings. In turn this identified that annual assurance schedule returns from Directorates may include control gaps in relation to existing open assurance findings. A number of management actions were agreed and have now been fully implemented. This has been reflected in the scoring.

4.15 Areas where officers felt there the requirement had been fully met with significant amounts of strong evidence provided (score 9 or 10) or there were significant amounts of good quality evidence with only minor improvements required (score 8) were:

4.15.1 respecting the rule of law;

4.15.2 openness and engaging comprehensively with institutional stakeholders;

4.15.3 defining outcomes;

4.15.4 arrangements for considering effectiveness and staff performance;

4.15.5 arrangements in place to support health and wellbeing of the workforce;

4.15.6 assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the Head of Audit and Risk;

4.15.7 implementing good practice in transparency;

4.15.8 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;

4.15.9 internal audit arrangements provide assurance on governance arrangements and risks from 3rd party service delivery and that this is reflected in the annual governance statement.

4.16 Areas where officers felt the design of controls were insufficient where only some good quality evidence was provided (score 3 or 4) or where improvements were required including gaps in evidence (score 5 or 6) were:

4.16.1 ensuring the organisation's ethical standards are understood and upheld by external providers of services;

4.16.2 ensuring that policies and plans are sustainable and balance the needs of all economic, social and environmental stakeholders;

4.16.3 establishing and implementing robust planning and control cycles that take into account stakeholder input, risks and are adaptable to changing circumstance;

4.16.4 ensuring clarity on roles, responsibilities and expectations for members and officers in terms of relationships and decision making, and developing the capability of members and officers through the encouragement and provision of appropriate training and continued professional development tailored to their respective roles;

4.16.5 ensuring that risk management is embedded and clearly allocated in decision making throughout the organisation, and ensuring that risk management and internal control strategies, policies and arrangements are aligned with achieving objectives and evaluated on a regular basis;

4.16.6 Ensuring that data is properly managed, accurate and of a good quality;

4.16.7 ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met;

4.16.8 ensuring that findings and agreed management actions from Internal Audit, External Audit, peer challenge, reviews and inspections are welcomed and acted upon.

Future Improvements

4.17 The Council's response to the Covid-19 emergency has required changes to the control environment e.g. the Adaptation and Renewal Programme. These changes will continue to develop as the Council and the City adapts to living with Covid-19 in as effective a way as possible, and that we start to prepare for the Council's and the

City's longer-term renewal. The full extent of these changes will be assessed in next year's CGC exercise.

4.18 The annual assurance and CGC self-assessment processes and their effectiveness will continue to be reviewed on an ongoing basis to ensure they remain fit for purpose and adapt to reflect best practice developments

5.   Next Steps

5.1 Work will continue to re-align and refine the CGC within the overall Corporate Governance Framework to ensure a continuous review and improvement.

6.   Financial impact

6.1 There are no direct financial impacts as a result of this report.

7.   Stakeholder/Community Impact

7.1 The process of reporting and senior management oversight of the CGC serves to strengthen the control environment and where appropriate prompt mitigating actions.

8.   Background reading/external references

8.1 Governance, Risk and Best Value Committee, 3rd November 2020, Corporate Governance Framework Self- Assessment 2019/20

8.2 Governance Risk and Best Value Committee, 17th September 2019, Corporate Governance Framework Self-Assessment 2018/19

9.   Appendices

9.1 Appendix 1 – The City of Edinburgh Council Corporate Governance Code Self-Assessment 2020/21

9.2 Appendix 2 – Comparison of 2018/19, 2019/20 and 2020/21 Scoring

The City of Edinburgh Council Corporate Governance Code Self-Assessment 2020/21

Self-assessment scoring key:	
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7-8	significant amounts of good quality evidence provided with minor improvements required
9-10	requirement fully met with significant amounts of strong evidence provided

Principle 1	Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
Supporting principle	**1.1 Behaving with Integrity and Demonstrating Strong Commitment to Ethical Values**

Requirement of the Council's Code	1.1.1 Developing a leadership culture based on values, integrity and public interest that is communicated and understood by all and forms the basis of a framework for decision making and action.	Score out of 10: **7**

Evidence of compliance and links	The Council is on a journey to strengthen the leadership culture and support improved decision making at officer level. This though involves cultural change with officers and is not yet embedded throughout the organisation. Decision making at committee level is strong and there is a robust framework that is supported by a suite of governance documentation, that is regularly reviewed by officers and elected members.

There is strong and demonstrable commitment from the Corporate Leadership Team (CLT) to promote a strong organisational culture that behaves with integrity, adheres to the rule of law and that is value led. Examples of this come from the establishment of strong corporate values that underpin the culture we are trying to create. The priority of CLT, to develop the leadership culture within the organisation, has included creating a Wider Leadership Team (top 100 managers) and ensuring that all managers across the organisation have undertaken leadership training which was values led. CLT have regular away days where they reflect on their leadership. This is an ongoing process in a complex organisation and leadership development training has been reviewed by HR and updated.

From a legal and compliance perspective we have an independent whistleblowing process to ensure concerns raised are investigated independently, with oversight from the Council's Monitoring Officer, reporting to the Governance, Risk and Best Value Committee and notification of investigation outcomes to the relevant Executive Committee Convener.

The Council ensures that it has a robust framework in place including:

- A Member/Officer Protocol sets out the roles and responsibilities of Elected Members and Council officers, including the Chief Executive, to ensure clarity when carrying out their respective duties.
- Mandatory training sessions provided for Elected Members on their obligations under the Councillors' Code of Conduct.
- Comprehensive induction and training programme for Elected Members that includes mandatory, essential and developmental sessions on a wide range of responsibilities, skills and areas of topical interest.
- A Scheme of Delegation that sets out the powers delegated by the City of Edinburgh Council to officers, pursuant to the Local Government (Scotland) Act 1973. The Scheme facilitates the efficient conduct of Council business by clearly setting out the nature and extent of the powers delegated to officers by the Council, thereby ensuring that decisions are taken at an appropriate level and ensuring sufficient and appropriate scrutiny.
- Councillors' register of interests and expenses and membership of organisations published in full on the Council's website as part of individual online Councillor profiles.
- The Council's Whistleblowing Policy encourages a culture of disclosure of wrongdoing that is much wider than that covered by public interest disclosure legislation. Our whistleblowing arrangements are a key risk management tool and widely seen as an exemplar across the public sector.
- The Monitoring Officer has an independent reporting line to the Chief Executive and his independent reports are considered by Council.
- The Chief Internal Auditor has an independent reporting line to Governance, Risk and Best Value Committee and direct access to the Chief Executive.
- The Council's People Strategy and People Plan for 2017-20 is built around a core set of values that guide everything we do. Our values define the culture we want to build within our organisation and set out our commitment to each other within our workforce as well as to our citizens and communities.
- The Council's Business Plan: Our Future Council, Our Future City 2021-24 is a further evolution in the culture of the organisation. It sets out the priorities for the next three years and the new Planning and Performance Framework will be used to ensure ownership is taken of delivery and drive the way we work and deliver services.
- Our Employee Code of Conduct and the Council's values of Putting Customers First, Honesty and Transparency, Working Together and Forward Thinking are included as part of our colleague performance framework and sets out our expectations. New employee induction and onboarding is focussed on our four values, so all new starts understand the importance of living these values in the early days of their employment with the Council.
- Principles and our values are communicated regularly to staff, are on our internal intranet and inform the build and delivery of learning and development interventions. The performance conversations model is built around our values. The completion of looking back and looking forward conversations is formally reported and recorded in the CLT Workforce Dashboard, monthly and to F&R Committee on an 8-weekly cycle. We will be reviewing our values through a cultural audit in 2021 as part of our new People Strategy.
- There is strong and demonstrable commitment from the Corporate and Wider Leadership Teams to drive cultural change and leadership development with development sessions taking place. The Council's Wider Leadership Team (WLT) of approximately 100 operational managers in the Council meets monthly.
- The Council has developed the leadership in the box resource which is available to all leaders. It a virtual box which contains our Leadership Framework and a range of leadership courses and resources such as our leadership learning portal, Thrive.

We have recently undertaken a 'culture capture' to understand more about our organisational culture and what's important to our people. We will pair the outputs from this exercise with work already underway to identify a common sense of purpose and three key behaviours that we can 'sign up to' as an organisation. This work supports having a culture where all our people feel valued and included, are treated fairly and equally, and where they can be happy, well and productive.

Whilst a strong operational framework exists to ensure that employees behave with integrity (for example established Council policies and decision-making processes), it is important that it is effectively applied, with employees held accountable where they do not behave with integrity or demonstrate strong commitment to ethical values. This is achieved through the Council's performance framework, with ongoing employee conversations and formal 'looking backwards' conversations, and through the relevant Council policies (Performance Management and Disciplinary).

Following a motion to Council, an independent review of whistleblowing and organisational culture relevant to the raising of and responding to concerns of wrongdoing involving the Council, its members, officers and colleagues was commissioned. The process will help to determine whether or not we have a positive, open, safe and supportive whistleblowing and organisational culture in the Council – and what improvements we can make.

Requirement of the Council's Code	1.1.2 Ensuring this is reflected in policies and processes that are regularly reviewed and monitored for compliance.	Score out of 10: **7**

Evidence of compliance and links	The Council's Corporate Policy Framework mandates the annual review of policies which must be approved by Council or the responsible Executive Committee. The Council's Policy Register maintains a central public facing record of all council policies.

A council policies toolkit is available on the Council's intranet site. This includes first and second-line responsibilities, consultation and engagement strategies for new policies, a how-to guide, guide to policies and annual review, examples, a policy template for committee reporting and detail on how to comply with the Integrated Impact Assessment (IIA) process.

The most recent review of the Policy Management Framework was reported to CLT in May 2021. This resulted in the IIA process being further embedded in the policy process to ensure that all sustainability and ethical considerations are taken into account when creating new policies or refreshing existing policies.

- The Council consults and engages with stakeholders on policies and procedures, e.g. Trade Unions, relevant service providers, legal advisers and our colleague networks.
- Assurance Statements for Council policies are reviewed and are considered as being current, relevant and fit for purpose. These are reported to the relevant Committee. Working closely with the Communications Team, relevant information is cascaded to staff via Managers' news and the internal intranet pages are updated as necessary.
- A programme of policy review is in place and digital learning modules are available to Council colleagues to enhance their understanding of key policies when they need this. Employment policies are subject to GRBV Committee policy assurance with a revised process having been agreed at the GRBV Committee in September 2017 which will provide further scrutiny.
- Process automation and design controls for core HR, Finance Procurement and Debt Recovery processes are tested by internal audit and aligned to the Council's Enterprise Resource Planning (ERP) programme.
- Report template and guidance are regularly updated and incorporate reporting of adherence to council business plan commitments and policy implications.

Requirement of the Council's Code	1.1.3 Ensuring the organisation's ethical standards permeate all aspects of the organisation's culture and operation and are reflected in its policies and procedures.	Score out of 10:	7

Evidence of compliance and links	Council values are an integral part of our strategic planning and performance management frameworks. The council has embedded mechanisms to ensure ethical standards are permeated across the organisation.

- The Integrated Impact Assessment (IIA) mechanism is built into policy making and decision making through the Council's committee reporting and policy templates.
- Scrutiny of internal and external audit reports by Governance, Risk and Best Value Committee.
- The Council's Whistleblowing Policy mandates an independent service provider with authority to decide on the categorising of disclosures and investigations, with investigation outcomes reported quarterly to the Governance, Risk and Best Value Committee.
- Consideration of The Standards Commission for Scotland Hearing results by Council.
- The Council's Business Plan: Our Future Council, Our Future City 2021-24 is a further evolution in the culture of the organisation. This focus sets out the way we will work and the way we will deliver services. We will be reviewing our values through a cultural audit in 2021 as part of our new People Strategy.
- Council Framework to Advance Equality and Rights 2017-2021 ensures that citizens are able to use Council services and join in with the life and work of the city.
- The current Council Performance Framework was agreed in August 2017 and ensures that a clear statement of vision, values and strategic objectives aligned with the Coalition agreement is embedded within the operation of the Council. The framework details performance measures and describes the monitoring of performance.
- As a public authority, the values of public service delivery are at our core, we work in partnership with communities and service partners to deliver services of benefit to our people. Policies, procedures and codes of conduct for both members and officers are aligned with the Nolan Principles on the Standards for Public Life as well as professional/regulatory codes of practice for relevant groups.
- Employee Code of Conduct sets out the Council's values and describes how we carry out our business and the standards of conduct we expect from our colleagues.
- Disciplinary Code provides details of the conduct, attitude and behaviours expected of employees.
- Colleague Performance Management Framework is designed to support managers and employees to have open, honest, and supportive performance conversations.
- The Avoidance of Bullying and Harassment at Work Policy covers management of complaints in relation to bullying and harassment at work. The focus is on early intervention and resolution by managers, to ensure complaints are dealt with quickly.
- Equality and Diversity Policy has the purpose of ensuring that all our employees are treated fairly, equally and with respect in their working lives covering: pay and benefits and terms and conditions of employment; dealing with grievances and disciplinary issues, dismissal, redundancy; parental leave and flexible working; recruitment, promotion, training and development.
- Equality, Diversity and Rights Framework 2017-21 is a response to legislation, including the Human Rights Act 1998, the Scotland Act 2003, and the Equality Act 2010. Co-produced with members of the Edinburgh Equality and Rights Network (EaRN) during 2016/17, it sets out a series of commitments to ensure that equality, diversity and rights are central to the Council's vision of being a fair, inspired, thriving and connected city.
- The Council's People Strategy and People Plan for 2017-20 provides a clear line of sight from the Council's Business Plan and describes the people opportunities and challenges the Council faces over the short, medium and long term and sets out the key strategic people themes we need to address in order to deliver our commitments. Council values are linked to performance through a number of routes, including our approach to performance co-produced with employees.
- The Council's response to Serious Organised Crime is facilitated through a Council-wide group. This includes coordinating disparate services to ensure consistency of approach, governance and reporting, and compliance to the duties outlined in Scotland's Serious Organised Crime Strategy.
- Contract Standing Orders – establish the principles of transparency, equal treatment, non-discrimination and proportionality in how the Council procures its goods, services and works.
- Grant Standing Orders – provide guidance, controls and regulate the grant application and award process throughout the Council and on behalf of the Edinburgh Integration Joint Board (EIJB).
- The Council's Monitoring Officer (the Council's Head of Legal and Risk) actively investigates any significant issues coming to his attention, whether through whistleblowing, complaints or other avenues. This has on occasion resulted in reports to Full Council, demonstrating scrutiny at the highest level and that any issues are actively managed.
- The Council's Information Governance team manages the Council's complaints system and the relationship with the SPSO. The Council's current complaints policy was agreed by CP&S Committee in August 2018.
- Since April 2018, new leaders joining the City of Edinburgh Council and newly promoted leaders within the Council are invited to a welcome event. This takes place every 4-6 weeks, led by the Chief Executive. The aim is to welcome new leaders, help them understand their leadership role, help to develop their leadership skills and introduce them to our leadership culture. New leaders are also expected to complete relevant essential learning on key council policies as part of their induction. A dedicated space has been created on the Council's e-learning platform for new leader essential learning.
- The Pensions and Trusts Committee adopted, on behalf of Lothian Pension Funds, the United Nations Principles for Responsible Investment and a revised Statement of Investment Principles in March 2008.
- Material non-compliance with standards is reported to Committee. For example minor non-compliance with Public Sector Internal Audit Standards was reported to Governance Risk and Best Value Committee on 31 July 2018.

Supporting principle	1.2 Relationship with External Providers

Requirement of the Council's Code	1.2.1 Ensuring the organisation's ethical standards are understood and upheld by external providers of services.	Score out of 10:	6

Evidence of compliance and links	The Council has strong controls in place to ensure external providers of services understand the organisation's aims and ethical standards. A number of open internal audit actions on first-line supplier and contract management are currently being progressed.

- The Council's Annual Assurance Process, which seeks assurance on ethical standards, includes significant Council companies and the Joint Boards. This process informs the Annual Governance Statement reported to Governance, Risk and Best Value Committee before Full Council as part of the un-audited financial accounts.
- The Council's Contract Standing Orders are the legal and operational rules for how the Council buys goods, services and works from external providers. The Contract Standing Orders require all contractual arrangements entered into to comply with the Council's equality and sustainability requirements and policies, to encourage fair working practices and payment of the Living Wage and, where appropriate, contractual or procurement arrangements shall include the use of community benefit clauses. Under the Contract Standing Orders service areas must engage with Commercial and Procurement Services for all proposed purchases in excess of £25,000 in value, to help ensure the Council's strategic procurement objectives, as set out in the Sustainable Procurement Strategy adopted in March 2020, are secured through that purchasing activity, including those relating to ethical procurement which includes relevance of award criteria relating to fair work practices and supply or use of ethically- or fairly-traded products as applicable. During the height of the Covid-19 pandemic temporary changes to the Contract Standing Orders were approved by the Leadership Advisory Panel to provide greater oversight on proposed third-party spend at that time, these changes having now been rescinded.
- As part of the procurement process for goods and services, the Council has set standards to manage integrity, compliance and monitoring, taking into account but not limited to, ethical and fair work practices. It is noted that should a contract be adopted from the Scottish Government Framework these standards are also included within the procurement documentation. Service areas may give a weighting to these standards (where applicable) as part of the procurement process and contractual commitments around this will be monitored throughout the duration of the contract term.
- Following a risk assessment where the Council has agreed an action which is non-compliant with Contract Standing Orders, the action is recorded and noted publicly via Committee meeting transparency obligations and providing challenge to the decision.
- Service area use of Public Contracts Scotland (PCS) has been reviewed, with service areas only now having publishing rights where approved by Commercial and Procurement Services, in order to ensure PCS users have the required knowledge and skills to use PCS and at the same time ensure the Council's Contract Standing Orders are adhered to and the Council's strategic procurement objectives secured.
- Template procurement documentation including terms and conditions is drafted with advice from Legal Services. On larger projects and bespoke contracts, specific legal advice is obtained. Legal obligations imposed upon contractors cover the Council's ethical standards in relation to matters such as community benefits, environmental and sustainability impact and workers' rights. The Council's Fair Trade Policy, Sustainable Procurement Policy, Charter against Modern Slavery and Construction Charter Commitments and sustainable procurement objectives are also included in the tender submission documents where appropriate.
- The Council's Grant Standing Orders apply (with certain exceptions) to all grants made by or on behalf of the Council including those in accordance with directions by the EIJB. The Grant Standing Orders require that the allocation and subsequent use of grant funding must reflect the priorities of the Council its subsidiaries and partners and where appropriate the EIJB. The Grant Standing Orders provide guidance, controls and regulate the grant application, assessment and award process to third parties to improve social, environmental and economic outcomes for Edinburgh's citizens and communities. Grant agreements require the grant recipient to have in place proper employment, recruitment and selection practices, disclosure checks where appropriate and comply with all equal opportunities' requirements.
- The Council's Standard Conditions of Grant states that organisations in receipt of a grant should have policies and practices in place which should minimise any detrimental environmental impacts and complement the Council's commitment to protecting and improving Edinburgh's environment for future generations, that organisations must make a commitment to mainstream equalities and rights in accordance with the Equality Act 2010 and comply with a range of Council policies and aims. The Council expects grant funded organisations to adopt policies which comply with fair work practices and promote fair and equal pay, including the Living Wage and in terms of its practices employing staff and volunteers and in providing services, the organisation should be able to demonstrate that it: advances equality of opportunity; fosters good relations; and eliminates any unlawful discrimination, harassment and victimisation.
- The Contract and Grants Management team ensure effective ongoing management of third-party contracts (once procured) by Directorates and Divisions. The team provides ongoing support to all Council service areas with management of their third party supplier risks, and contract (and sub contract) performance management, helping ensure services adhere to the Council's contract management framework, comprising a contract management manual and toolkit to support Divisions and that consistent contract management processes are applied across the Council in line with the contract management principles and Executive Director responsibilities for contract management specified within the Council's Contract Standing Orders.
- Commercial and Procurement Services have initiated a programme of contract management compliance reviews, focused on the Council's highest risk contracts, to further support service area contract management and the roll out of a CECil e-learning contract management module, with Heads of Service being advised which of their contract managers have completed the module.
- The Council has established a Grant Managers Forum and a Contract Managers Forum, the former which meets bi-monthly and the latter which meets monthly, chaired by Commercial and Procurement Services, to help support service areas in their application of the Grant Standing Orders and the Contract Standing Orders.
- The Council prepares an annual procurement report, which is reported to Committee, then submitted to the Scottish Government and published on the Council's website, to give transparency to the Council's external spend with suppliers, and report on its compliance with the procurement regulations and performance against its procurement strategy.
- The Council has a Sustainable Procurement Strategy 2020-2025 that was approved by Committee prior to its adoption.

Supporting principle	1.3 Respecting the rule of law	
Requirement of the Council's Code	1.3.1 Demonstrating commitment to adherence to the rule of the law and regulations while ensuring individuals fulfil their responsibilities and optimise available powers to the benefit of all.	Score out of 10: 8
Evidence of compliance and links	The Council is committed to adhering to the rule of law and has a strong framework to ensure effective controls are in place and respond to changes in legislation. This has been clear during the Covid-19 pandemic as the Council has responded to the Coronavirus Act 2020 and Coronavirus (Scotland) Act 2020 and all subsequent legislation, regulation and guidance.	

- The Council has appointed statutory officers as follows: Monitoring Officer, Head of Paid Service, Head of Finance (section 95 officer), Chief Education Officer, Chief Internal Auditor, Chief Social Work Officer and Data Protection Officer.
- Procedure is in place for the Head of Finance (section 95 / chief financial officer) to withdraw reports that have not received the appropriate financial sign-off.
- Members are encouraged to seek advice from senior officers on legislative and regulatory matters and are offered appropriate training.
- Employee Code of Conduct approved by Corporate Policy and Strategy Committee in August 2012.
- The Section 95 Officer/Chief Financial Officer's responsibilities are set out in the Financial Regulations.
- The Section 95 Officer/Chief Financial Officer is a standing member of the Corporate Leadership Team.
- The Integration Joint Board is tasked with delivering its vision for a caring, healthier, safer Edinburgh through taking actions to transform how Council and NHS services and staff teams work together; with other partners; and those who use services and communities. A Strategic Plan 2019-22 has been agreed and published. The Council is also co-signatory to the Scheme of the Establishment of the Edinburgh Integration Joint Board (EIJB) and as such complies with the legislative requirements of the Public Bodies (Joint Working) (Scotland) Act 2014.
- The Chief Social Work Officer provides an annual report to the Policy and Sustainability Committee.
- The Council's Health and Safety Senior Manager provides an annual report on health and safety performance to the Finance and Resources Committee.
- The Internal Audit Opinion, a requirement of Public Sector Internal Audit Standards (PSIAs), includes the required details on Internal Audit independence.
- Renewed focus on the internal control environment through delivery of the annual internal audit plan continues to identify areas for improvement and is helping drive better understanding and focus on closing agreed management actions which should create a more strongly controlled environment.

- Team Central was implemented in July 2018. The system helps to ensure that control weaknesses identified by Internal Audit are appropriately addressed by timely implementation of agreed management actions and provision of evidence by management to confirm that the actions have been effectively implemented and sustained, and ensure that risks identified in Internal Audit reports are being appropriately managed. Where management actions have not been implemented by the agreed date, details are provided monthly to the Corporate Leadership Team and quarterly to the Council's Governance, Risk and Best Value Committee.
- Internal Audit progress is reported to the Corporate Leadership Team on a monthly basis, reviewing progress with management actions and with the delivery of the internal audit plan.
- Committee Terms of Reference and Delegated Functions and Scheme of Delegation to Officers are regularly reviewed. These terms of reference and delegated functions set out the powers delegated by the City of Edinburgh Council to its officers, committees and sub-committees pursuant to the Local Government (Scotland) Act 1973.
- Contracts of employment, job descriptions, the Employee Code of Conduct, HR policies and the Scheme of Delegation to Officers are clear on the responsibilities given to job roles and/or individuals.
- Promotion of codes of conduct of regulatory bodies such as Scottish Social Services Council (SSSC) and General Teaching Council Scotland (GTCS).
- The council has developed with its partners a Local Outcome Improvement Plan and Locality Improvement Plans, to ensure the planning and partnership working arrangements in the city meet the legislative requirements set out in the Community Empowerment (Scotland) Act
- The Community Empowerment (Scotland) Act additionally sets out a range of duties to allow community bodies to ask the Council, or other public bodies, to be involved in decisions and have a greater role in improving outcomes for their communities. This includes the establishment of participation requests and duties in relation to asset transfer. The Council approved its approach for managing participation requests in March 2018 and reviewed its existing asset transfer policy to ensure it meets the new legal requirements.
- HR have established Right to Work, PVG, SSSC and Driver checks for Council Officers and have jointly developed and implemented IR35 compliance arrangements with Procurement.
- The Policy and Sustainability Committee approved the Council Health and Policy and Council Smoke Free Policy in December 2020. The Finances and Resources Committee approved the Corporate Health and Safety Strategy and Plan 2020–2022.
- The annual Council Health and Safety Performance review was submitted to Finance and Resources Committee, reflecting the Council health and safety performance and adherence to Scottish Government, Health Protection Scotland and National Health Service infection control, standard during the COVID 19 pandemic.
- Health and Safety issues are escalated, where appropriate, to the CLT and Council Monitoring Officer on a weekly basis (for significant events out with the weekly report – Heads of Service and the Council Monitoring officer).

Requirement of the Council's Code	1.3.2 Dealing with breaches, corruption and misuse of power effectively.	Score out of 10: 8
Evidence of compliance and links	Following a motion to Council, an independent review of whistleblowing and organisational culture relevant to the raising of and responding to concerns of wrongdoing involving the Council, its members, officers and colleagues was commissioned. The process will help to determine whether or not we have a positive, open, safe and supportive whistleblowing and organisational culture in the Council – and what improvements we can make. The controls currently in place are: - The Monitoring Officer is the Head of Legal and Risk and was appointed by Council on 4 February 2016. Allegations of corruption or misuse of power are considered by the Monitoring Officer, who acts independently of the Council. He has the power to conduct investigations and report his findings to full Council. - Legal Services will report breaches of legal and regulatory provisions to senior management (primarily through Head of Legal and Risk and Monitoring Officer). Serious breaches may be dealt with by the Monitoring Officer. Other breaches will be addressed by Legal Services providing appropriate advice to service areas and monitoring implementation of that advice. Legal Services are also consulted in relation to complaints from the public which allege non-compliance with laws or regulations. - Employees at all levels will report breaches of the Council's statutory obligations under the GDPR legislation to the Council's Data Protection Officer via the Information Governance Unit. This is done through an established and revised Personal Data Protection Procedure (February 2018). High risk breaches will then be reported by the Data Protection Officer to the UK Information Commissioner. - The Council's Whistleblowing Policy mandates an independent service provider with authority to decide on the categorising of disclosures and manner of investigations, with investigation outcomes reported quarterly to the Governance, Risk and Best Value Committee. The whistleblowing service is subject to regular re-procurement with elected member input in the design of procurement requirements. - The Council's risk management framework requires divisions and directorates to record the risks associated with any potential breaches of applicable regulations or policies in risk registers and implement appropriate actions to ensure that they are addressed. - Internal Audit will also report any instances of breaches or non-compliance with applicable regulations and policy where these are identified through delivery of the audits included in the Council's annual internal audit plan. - Scrutiny of internal and external audit reports by Governance, Risk and Best Value Committee. - The Corporate Health and Safety Strategy and Plan 2020- 2022 was approved by the Finance and Resources Committee (December 2020) - Monitoring arrangements have been introduced to ensure that recommendations and management actions resulting from whistleblowing and Monitoring officer investigations are completed. Internal Audit will dip sample completed actions on an ongoing basis. - Relevant policies and procedures and reporting mechanisms are in place e.g. the introduction of Prejudiced Based Incident reporting: - Disciplinary Procedure - A revised Disciplinary Policy for Local Government employees was approved by the Policy & Sustainability Committee on 26 June 2020 and went live 30 November 2020 - Anti-bribery Policy - Fraud Prevention Procedure	

Principle 1 - Improvement plan	1) Implement the Council's People Strategy 2021-24 built around three strategic themes – living our behaviours, maximising our capacity and performance and enhancing our colleague experience and review our values through a cultural audit. (Strategy approved April 2021) 2) Develop a training programme to support the Council's Accident recording system. 3) Review Grant Standing Orders 4) Implement the Equality and Diversity Framework 2021-2025 (Framework approved April 2021) 5) Implement a new Council wide Planning and Performance Framework to support the mobilisation of the Business Plan 6) Strengthening of policy framework through full Implementation of 2019 audit actions 7) Review Member/Officer Protocol 8) Review of the Scheme of Delegation to be carried out following the Senior Management structural review. 9) By the end of 2022, all policies within the Health and Social Care Partnership will be reviewed, updated and a review framework will be put in place. 10) Review the Council's controls following the External Review into the Council's culture. 11) Further develop the use and review effectiveness of Integrated Impact Assessments (IIA) 12) Develop a Corporate Governance Framework - to map, review and report on our existing controls 13) Roll out and embed the Operational Risk Framework	1) Service Director, Human Resources 2) Service Director, Legal and Assurance 3) Service Director, Finance and Procurement 4) Service Director, Human Resources 5) Head of Strategic Change and Delivery 6) Service Director, Legal and Assurance 7) Service Director, Legal and Assurance 8) Service Director, Legal and Assurance

	9) Chief Officer, IJB
	10) Service Director, Legal and Assurance
	11) Head of Policy and Insight
	12) Service Director, Legal and Assurance
	13) Service Director, Legal and Assurance

Principle 2	**Ensuring openness and comprehensive stakeholder engagement**	
Supporting principle	**2.1 Openness**	
Requirement of the Council's Code	2.1.1 Demonstrating an open culture through decisions that have been subject to consultation and/or engagement, are public, evidenced, impact assessed and, where necessary, justification for confidentiality explained.	**Score out of 10: 8**

| **Evidence of compliance and links** | The Council is committed to ensuring open and transparent decision-making and that people and communities are engaged in the process of policy development ahead of decisions being taken. We always consult on all major decisions of the Council. Ensuring open decision making is fundamental to ongoing trust in the democratic process. As budget pressures only increase over the coming years, trust from the public is fundamental and to that end the Council intends to redouble its efforts through its Change Strategy.

- The Access to Information Act 1985 schedule 1 requirements regarding exempt information are implemented throughout policy and procedure. Training on the act is provided for key officers and elected members as part of the Governance Framework Training Session.
- Webcasting of Council and major committees, with online access to archive recordings for five years. Access to historic archive recordings is maintained indefinitely through the Council's Archives Service.
- All Council and Committee reports and decisions are recorded and are available on the CEC website. This allows stakeholders to subscribe to receive meeting papers.
- The committee report template and guidance includes standard sections that provides the necessary information for elected members to take decisions with clear explanation of key considerations.
- The committee report template includes the requirement to conduct an Integrated Impact Assessment on relevant equalities and sustainability considerations and detail its outcomes. A public record of these is maintained on the Council's website.
- Any decisions that are taken by officers under urgency provision require a report to the next committee detailing the decision taken and the reasons. See Committee Terms of Reference and Delegated Functions .
- Council Diary arrangements reported to Council annually.
- The Scheme of Delegation sets out the powers delegated by the City of Edinburgh Council to officers, pursuant to the Local Government (Scotland) Act 1973. The Scheme facilitates the efficient conduct of Council business by clearly setting out the nature and extent of the powers delegated to officers by the Council, thereby ensuring that decisions are taken at an appropriate level and ensure sufficient and appropriate scrutiny.
- Copies of agendas, minutes and reports for all Council and committee meetings are held by Edinburgh City Archives.
- Members have the opportunity to challenge officers submitting reports at Agenda Planning Meetings and committee.
- Petitions procedure streamlined as part of the review of political management arrangements. (June 2017).
- Deputations (representative of a group or organisation speak at a committee meeting on a subject of their choice) are welcomed to feed into policy making at Council and Committees.
- Statutory requests for information are dealt with via an established process. Council responses are routinely made publicly available through its FOI Disclosure Log.
- Complaints made to the Council are dealt with under the Council's Complaints Procedure, which has a clear outline of responsibilities, timescales and escalation routes to the Scottish Public Services Ombudsman. This procedure is available on our website for the public and on the Orb for staff. There is a Corporate Complaints Management Group which promotes and facilitates better complaints management throughout the organisation.
- Edinburgh People Survey measures satisfaction with key universal services and highlights where further research or consultation may be necessary.
- The Council's online Strategy and Performance hub provides an overview of all Council strategies and reports against progress and performance. This framework is developed in line with the strategic direction provided by the Accounts Commission and follows best practice guidance provided by the Improvement Service.
- The Council regularly consults and engages with stakeholders and members of the public on its plans and policies. Methods to seek feedback include surveys, focus groups, public meetings, and involving relevant stakeholders in participatory budgeting and local community planning. Details on how to find out about and participate in consultations and records are available via our Consultation Hub.
- Budget Workshop groups are held with Council colleagues and Edinburgh citizens using the Council's group engagement tool, developed in 2018 and updated in 2019. Feedback from these workshops is fed into the budget process.
- Honesty and transparency is enshrined in the protocol for member officer relations in decision-taking and advice giving.
- Financial impact reporting arrangements are embedded in the financial regulations.
- Contract Standing Orders ensure that proper procedures are adhered to throughout the procurement process and that there is compliance with relevant sustainable development and equality requirements required by law and co-production with key stakeholders is planned as appropriate. Contract Standing Orders demonstrate the Council's compliance with the general principles of equal treatment, non-discrimination, transparency and proportionality.
- Procurements must not be designed with the intention of unduly favouring or disadvantaging any potential tenderer. Contract Standing Orders clearly demonstrate the Council's open approach to tendering processes and details relevant values and associated purchasing procedures for all potential contracts including appropriate approval and delegation levels. The Council also reports awards of contract and related activity conducted through delegated authority to committee every 6 months, to provide greater transparency of such purchasing activity.
- Grant Standing Orders – provide guidance, controls and regulate the grant application and award process throughout the Council and on behalf of the Edinburgh Integration Joint Board (EIJB).
- The Council's performance reporting takes into consideration appropriate feedback to the relevant stakeholders of any decisions taken by Council by using appropriate communication routes. The annual performance report includes insight from the Edinburgh People Survey which is the largest local authority survey of its type in the UK.
- Locality Improvement Planning - each locality has produced a locality improvement plan based on a significant programme of community engagement with local stakeholders and the wider community. The engagement was delivered by a range of partners involving a wide variety of methods and focussing on service users and people experiencing the greatest inequality. Through this process communities of place, interest and identity identified their priorities and will continue, through ongoing dialogue and engagement, to influence the design and delivery of services to improve outcomes in their areas. |

- Community Planning - The Edinburgh Partnership governance model offers the opportunity to enhance community planning arrangements at all spatial levels in the city. A key area of the locality-based working has been to involve communities in decision making on the use of devolved funds such as the Community Grants Fund. This role has further been strengthened with the ongoing use of participatory budgeting, such as Leith Chooses, which has increased local democratic decision making, promoted a greater understanding of public budgets and encouraged communities to develop their own solutions to issues.
- Service Developments – the development of facilities and new services are planned and delivered in consultation with local communities with changes and improvements seeking to reflect identified local need where possible e.g. upgrades to local playparks; library service refurbishments
- Participatory Budgeting – local communities are increasingly involved in having a say on the allocation of small grants, and neighbourhood environment improvement funds through participatory budgeting, with the development of a range of creative ways both digital and events based to engage greater numbers of local people. E.g. £eith Chooses
- Place Improvements – linked to the bullets above, Locality teams are regularly engaged in significant local stakeholder consultation on wider public realm projects – eg. Trams to Newhaven, Meadowbank Redevelopment, Regeneration of Craigmillar Town Centre, India Quay etc, as well as very localised engagement and consultation regarding locally prioritised environmental improvement projects, reported back through Neighbourhood Networks

Supporting principle	2.2 Engaging comprehensively with institutional stakeholders	
Requirement of the Council's Code	2.2.1 Ensuring effective engagement with clarity of purpose, objectives and intended outcomes.	Score out of 10: **8**
Evidence of compliance and links	Engagement with institutional partners is facilitated through a number of different forums as well as more bilateral relationships. The council has strong relationships with the rest of the public sector through the Edinburgh Partnership, the business community through the Edinburgh Business Forum, the NHS through the IJB and the Edinburgh Third Sector, neighbouring local authorities through City Region Deal governance and the Scottish Government and other Scottish local authorities through our membership of COSLA and the Scottish Cities Alliance. Engagement with institutional stakeholders can take a variety of forms and is determined by the nature of the relationship and the activity being undertaken. Further evidence of our engagement includes: - Engagement with the Scottish Government through our Membership of COSLA and the Scottish Cities Alliance. - Development of regional partnerships through new regional governance arrangements taken forward by the Edinburgh and South East Scotland City Region Deal which include the six regional authorities, both governments and their agencies and the tertiary and third sectors. A Joint Committee to take this forward has been formally established as has a Regional Enterprise Council which will provide private and third sector leadership to regional engagement. - The business community through the Edinburgh Business Forum as well as a number of sector-based groups such as The Edinburgh Planning Forum and the Edinburgh Tourism Action Group. - Key resilience stakeholders are engaged through the Multi-Agency Scottish Resilience Structure. - In reporting to Committee, all consultation and engagement activities relating to Council decisions are outlined and required to be published as part of reports. - The work of localities and strategic partnerships is informed through ongoing dialogue with community and partner agencies, together with dedicated engagement programmes, to ensure all activity reflects the aspirations and priorities of communities. - The city's Community Planning Partnership (Edinburgh Partnership) formally endorsed and approved the EP Community Plan 2018-28, on 30 October 2018. The Plan sets out the partnership's commitment to work together to reduce poverty and inequality within the city and improve the quality of life for all. The plan identified the issues that require sustained joint action to make a difference and is based on what communities have identified are issues for them and their areas. It is focused on three strategic themes: enough money to live on, access to work, learning or training opportunities and making sure people have a good place to live. The Plan was approved by the EP Board, which comprises 19 representatives drawn from public, third sector and community bodies. - To better support partnership work at a local level, the Council and its partners work to four co-terminus locality areas. In addition, the Council and its partners have established four Locality Community Planning Partnerships as part of the new community planning governance arrangements. Membership includes statutory partners, community representatives and have flexibility to co-opt additional representatives at a local level to include other relevant partners. A key role for the Locality Community Planning Partnerships is to set priorities and monitor progress of the Locality Improvement Plans. There was a pause for around 6 months during 2020 due to COVID, but meetings resumed in Autumn 2020 as online meetings and are well attended. - The Council and its partners are also focused on addressing citywide issues through four strategic partnerships covering community safety, children's services, community learning and development and city outcomes to address poverty and inequality - Engagement with Trade Unions through; Joint Consultative Group (Elected members, TUs and Officers); Partnership at work (CLT & TUs); HR/TU weekly meetings; Directorate consultative forums (Directorate Leadership teams and local TU representatives). Additionally, where we are required to undertake collective consultation then we do so e.g. organisational reviews, policy development etc

Requirement of the Council's Code	2.2.2 Developing partnerships based on trust, shared commitments, a challenge culture and added value.	Score out of 10: **8**
Evidence of compliance and links	The Council has a robust framework for partnership working which can be seen through the Edinburgh Partnership, the Integration Joint Board and City Region Deal Framework. This partnership approach has encouraged innovation and facilitates collaborative engagement. - The Edinburgh Partnership (EP) is made up of a Board, four strategic partnerships, four locality partnerships and 13 neighbourhood networks. The EP Board is not an incorporated body. The partnership operates in a spirit of mutual respect and partnership working. Each member has equal standing. The EP Community Plan 2018-28 includes three strategic priorities that have been agreed on the basis of resourced commitments being made by community planning partners. The aim of the partnership is to work together to address common problems and to hold partners to account in terms of partnership services. - During 2018 the EP Board carried out a review and consultation of its governance arrangements and developed a Local Outcome Improvement Plan (Community Plan) in response to the legal requirements of the Community Empowerment (Scotland) Act 2015. The new plan states the ambitions to further strengthen approaches to change, challenge and effective partnership working in tackling poverty and inequality in the city. Locality Improvement Plans, also a legal requirement, were approved in November 2017 following a period of extensive consultation with communities and public and voluntary sector partners. - To better support partnership work at a local level, the Council and its partners work to four co-terminus locality areas. In addition, the Council and its partners have established four locality community planning partnerships as part of the new community planning governance arrangements. These provide the platform for improving service coordination and partnership activity in each area, with a key focus on progressing priorities set out within the Locality Improvement Plan for the area. The delivery of the Locality Improvement Plan requires commitment from a much wider partnership contribution at a local level, with partners aligning resources to shared commitments. - The Council and its partners are also focused on addressing citywide issues through four strategic partnerships covering community safety, children's services, community learning and development and city outcomes to address poverty and inequality - The Community Safety Partnership is responsible for coordinating a multi-agency response to promote community safety, to reduce reoffending and to tackle antisocial behaviour across the city. Improving community safety and effective reduction in reoffending depends on a complex, multi-agency and multi-sector approach to the delivery of a wide range of both universal and specialist services. This multi-agency approach to community safety has strengthened the locality focus which allows for closer engagement with neighbourhoods and is set out in Edinburgh's Joint Community Safety Strategy 2020- 2023.

- The Edinburgh Integration Joint Board (EIJB) is a formally constituted decision-making body set up under the provisions of the Public Bodies (Joint Working) (Scotland) Act of 2014. It is a formal board whose membership comprises Non-Executive Directors of NHS Lothian and Elected Members of City of Edinburgh Council. It is required to act as a single body rather than the sum or 'sides' of its membership and its operational requirements are set out in the agreed Scheme of Establishment. The IJB is required to have in place as its accountable officers a Chief Officer and Chief Finance Officer and it sets out its aspirations in its Strategic Plan.
- The operational element which delivers the IJB's strategic intention is the Edinburgh Health and Social Care Partnership (EHSCP). Led by the Chief Officer and Executive team the partnership brings together the operational, planning and delivery oversight of a range of adult social care services with a number of community health and hospital-based services in Edinburgh. The aim is to improve the health and wellbeing of citizens by joining up the planning and delivery of health and social care services previously delivered separately by The City of Edinburgh Council and NHS Lothian.
- The IJB also includes, as non-voting members, professional, carer and service user members to ensure that all views are incorporated in planning and instructing strategic objectives.
- Council Health and Safety Forum with Trades Unions meets quarterly to ensure appropriate level of consultation and engagement on health and safety matters.
- Partnership meetings with trade unions take place on a regular basis at a council wide and service area level. We consult trade union colleagues on people related/cultural change developments, e.g. new and revised HR policies, change etc. The Council recognises eight trades unions for the purposes of collective bargaining. To help the consultation and negotiation process, the trades unions have appointed a staff side secretary covering all non-teaching staff and another covering teaching staff. The Council has a Working Together Protocol, which sets out the way that management and the trades unions should work together to achieve their shared goals and common interests and the behaviours expected from both sides.
- The Council has set up a range of colleague networks. These networks support colleagues support colleagues who share a common protected characteristic. The aim of each network is to: develop strong, productive working partnerships with managers and colleagues; help inform our approach to ensuring respect and equality in the workplace; tackle barriers to progression, and create a more inclusive working environment.
- The full City Region Deal was agreed in July 2018 by the City Region and both National governments. It consists of a range of partners, including six councils, four universities and the involvement of the business and third sectors.
- The Council is participating in key national activities as an active member of COSLA and SOLACE, along with engaging in local activities.

Supporting principle	2.3 Engaging with individual citizens and service users effectively

Requirement of the Council's Code	2.3.1 Ensuring effective engagement with clarity of purpose, objectives and intended outcomes.	Score out of 10: **7**

Evidence of compliance and links

The Council has made significant efforts over recent years to improve the way we engage and consult with citizens and communities moving towards a significantly more digitally enabled approach. There is however more work to do to sustain and broaden our approach in this regard to ensure we are improving outcomes.

The pandemic placed significant restrictions on our ability to reach seldom-heard citizens, especially those who are digitally excluded. Where possible, the Council has deferred consultation activity, but we have also seen more use of online discussion tools and engagement through social media, which has resulted in more online responses. This suggests that most citizens may be more aware of Council activity than before the pandemic.

- A wide range of engagement activities are carried out, ensuring opportunities are provided in ways that are appropriate for communities of place, interest and identity to express their needs and views on services and future provision to inform service development and delivery. This included an extensive exercise to engage the community to inform the development of the Locality Improvement Plans required under the Community Empowerment (Scotland) Act 2015.
- Meaningful engagement is the primary aim of the neighbourhood network approach, which provides opportunities for all members of the community to participate, influence and shape activity on an ongoing basis.
- Guidance on community engagement policies and approaches is produced and cascaded to staff and members as appropriate. This includes the formal adoption of the National Standards for Community Engagement by Council in March 2017.
- Communities are encouraged and supported to be involved in a wide variety of ways, for example a series of workshops were held across localities leading to the development of the Locality Improvement Plans.
- The Council has a Consultation Framework which provides guidance to officers on deciding whether the appropriate approach to an issue is communication, engagement or consultation.
- The Edinburgh People Survey measures satisfaction with key universal services and highlights where further research or consultation may be necessary.
- The Edinburgh People Survey methodology ensures statistically representative results at ward level in terms of age and gender and at citywide level for age, gender and ethnicity.
- The Council communicates on its budget proposals with workshop groups representing colleague stakeholder groups. This has recorded high engagement levels and positive feedback.
- Complaints Policy approved by Policy & Sustainability Committee.
- The work to develop the Integration Joint Board's understanding of the local population is done through ongoing dialogue with service user and partner agency representation at regular JSNA (Joint Strategic Needs Assessment) stakeholder group meetings.

Requirement of the Council's Code	2.3.2 Developing effective communication methods that encourage, collect and evaluate views and experiences while ensuring inclusivity.	Score out of 10: **7**

Evidence of compliance and links

The Council has made significant efforts over recent years to improve the way we engage and consult with citizens and communities.

The pandemic placed significant restrictions on our ability to reach seldom-heard citizens, especially those who are digitally excluded. Where possible, the Council has deferred consultation activity, but we have also seen more use of online discussion tools and engagement through social media, which has resulted in more online responses. This suggests that most citizens may be more aware of Council activity than before the pandemic.

- The Council regularly consults and engages with stakeholders and members of the public on its plans and policies. Methods to seek feedback include surveys, focus groups, public meetings, and involving relevant stakeholders in participatory budgeting and local community planning. Details on how to find out about and participate in consultations and are available via our Consultation Hub.
- The Council has established corporate accounts on the following social media platforms Twitter, Facebook, Pintrest, Flickr ,YouTube and LinkedIn. A specialist account has been established to enable officers in Customer Services to address specific concerns raised by members of the public.
- Due to essential restrictions put in place to limit the spread of COVID-19, to inform the decisions made within the 2021/22 budget process, workshop groups were held with Council colleagues and Edinburgh citizens between, all using the Council's group engagement tool. The workshops focused on residents' experiences, priorities and views on potential service changes in light of the pandemic.
- The locality improvement plans set out effective mechanisms for providing feedback on how stakeholder views have informed service development and delivery as well as ongoing performance monitoring. This is a core element of the National Standards for Community Engagement which have been adopted by the Council.
- Engagement activity is designed to address the involvement of all stakeholders, with mapping and demographic data informing approaches.
- Engagement in feedback activities through public performance reports or local engagement events forms a critical element of the partnership's work, with this informing the development of plans and strategies including LIPs and LOIPs. The EP focuses on co-production approaches to ensure the views of citizens are taken into account. The establishment of the neighbourhood networks is designed to strengthen the partnership's approach to ensuring communities influence and shape community planning in the city.
- EP supports the Edinburgh Equality and Rights network (EaRN) to ensure communities of interest are engaged with and supported in community planning activity.

Requirement of the Council's Code	2.3.3 Ensuring consideration of future needs and the impact of decisions on future generations.	Score out of 10: **7**
Evidence of compliance and links	Edinburgh's 2050 City Vision principles of Fair, Pioneering, Welcoming and Thriving were agreed by the Council in June 2020 with the express intention of ensuring we have a city that meets the needs of future generations. This goes alongside a clear strategic framework for this council period and integrated impact assessments.	

Edinburgh's 2050 City Vision principles of Fair, Pioneering, Welcoming and Thriving were agreed by the Council in June 2020 with the express intention of ensuring we have a city that meets the needs of future generations. This goes alongside a clear strategic framework for this council period and integrated impact assessments.

The Council's Business Plan: Our Future Council, Our Future City 2021-24 will guide and focus our priorities, deliver real improvements and build on our success as a capital city with such a high quality of life to end poverty, to become a net zero city by 2030 and to improve the wellbeing of our residents across the whole city.   The performance management framework drives strategic planning and performance management. Following approval of the Business Plan, the performance framework will be refreshed in 2021/22 and will provide a further opportunity to embed a culture of performance management across the Council. The development and approval of the Business Plan directly responses to key strategic findings set out in the City of Edinburgh Council's Best Value Assurance Audit published in November 2020.

The Adaption and Renewable Programme is managing the recovery of the city and the organisation from the coronavirus pandemic as well as focusing on the future needs of the city. The programme was built from the Council's agreed priorities of Sustainability, Poverty and Wellbeing and was guided by the principles set out in the 2050 City Vision.

- The Council uses population projections to anticipate future need at below city-level, enabling us to project overall demand for services and anticipate long-term need.
- Edinburgh's 2050 City Vision principles of Fair, Pioneering, Welcoming and Thriving were agreed by the Council in June 2020.
- The Council's Business Plan: Our Future Council, Our Future City 2021-24 will guide and focus our priorities, deliver real improvements and build on our success as a capital city with such a high quality of life to end poverty, to become a net zero city by 2030 and to improve the wellbeing of our residents across the whole city.
- The Change Strategy framework was published in 2019 and runs until March 2023.
- The Integration Joint Board is tasked with delivering its vision for a caring, healthier, safer Edinburgh through taking actions to transform how Council and NHS services and staff teams work together; with other partners; and those who use services and communities. A Strategic Plan 2019-22 has been agreed and published
- The Council's Financial Regulations and accompanying Finance Rules set out the requirement for Executive Directors to consider on an ongoing basis their respective budgets, including active management of risks and service pressures, delivery of approved savings and appropriate application of service investment. Taken together, these actions contribute to ensuring that the Council's overall expenditure is maintained within budgeted levels and that financial sustainability is secured in accordance with the financial strategy.
- The Council had maintained revenue expenditure within budgeted levels for twelve successive years.   While the 2019/20 outturn was adversely affected very late in the year by the initial impacts of the pandemic, a balanced position was achieved in 2020/21. In setting the 2021/22 budget, the level of the Council's unallocated reserves was significantly increased and, following the receipt of additional funding late in 2020/21, provision for the on-going impacts of the pandemic similarly enhanced. Regular revenue monitoring reports are submitted to Finance and Resources Committee and Full Council.   Under the Scheme of Delegation only Full Council can approve the accessing of reserves.
- All new budget proposals are subject to detailed officer and political scrutiny at the development, implementation and subsequent delivery stages. In addition, all Committee and Council reports require authoring officers to consider liaising as appropriate with Finance staff, the financial implications of planned actions, including the adequacy of budget provision, timing of costs and savings and any specific risks around implementation, informed by specific report writing guidance in this area. The Head of Finance additionally requires to sign off the financial implications sections of all relevant reports, with the right to withdraw reports from Committee agendas where this is not undertaken enshrined in the Financial Regulations.
- The Council maintains a detailed five-year financial framework and a ten-year capital plan. In addition to capturing changes in the Council's key income and expenditure drivers, the revenue plan incorporates the current and future financial implications of all material approved plans and actions, including the estimated continuing costs of the pandemic allowing decisions to be taken in the knowledge of their anticipated impact on delivery of the Council's key priorities. The Treasury Management Strategy is reviewed and subject to annual approval by the Council.
- Decisions on any new borrowing are rooted in consideration of their prudence, affordability and sustainability, with levels of external borrowing assessed against a suite of prudential indicators as part of the annual budget motion and corresponding loans charge provision made within the budget framework.
- The Council has approved its approach to participation requests as required by the Community Empowerment (Scotland) Act and reviewed its existing asset transfer policy to ensure compliance with the new legal duties. Asset transfers require committee approval and this control was utilised successfully in the transfer of Duncan Place Resource Centre.
- The 2050 Edinburgh City Vision was welcomed and endorsed by the Policy and Sustainability Committee on 11 June 2020.
- The council supported the work of the Edinburgh Poverty Commission which concluded at the end of 2020 and its recommendations are being taken forward through the Edinburgh Partnership Board and the Council End Poverty in Edinburgh Delivery Plan 2020-30.
- The City Mobility Plan 2021-2030 sets out the Council's strategic approach to sustainable, safe and effective movement of people and goods around Edinburgh up to 2030
- The City Plan 2030 is in development looking at the development needs of the City. The City Plan will set out how we develop the city sustainably over the next ten years.
- The Council is developing a net zero strategy to address the climate emergency, and strategically plan for the cities energy needs in a sustainable way.
- The Integrated Impact Assessment (IIA) mechanism is built into policy making and decision making through the Council's committee reporting and policy templates.

| **Principle 2 - Improvement plan** | 1) To fully establishing and embed Local Community Planning Partnerships
2) Develop a model for community engagement which strengthens the role of communities in service delivery and decision-making processes, and through the work of the Community Empowerment Team. This model for engagement would support the planning and delivery of major projects, for example 20-minute Neighbourhoods
3) Implement a new Council wide Planning and Performance Framework to support the mobilisation of the Business Plan.
4) Once the medium-term implications of the pandemic become clearer, develop a five-year revenue budget framework and initiate development of a savings programme to address the significant projected funding gaps in 2023/24 and 2024/25
5) A review of the Scheme of Delegation to be carried out following the Senior Management structural review.
6) Agree, publish and progress the City Plan 2030
7) Agree, publish and progress Net Zero Strategy | 1) Service Director, Culture and Wellbeing
2) Service Director, Culture and Wellbeing
3) Head of Strategic Change and Delivery
4) Service Director, Finance and Procurement
5) Service Director, Legal and Assurance
6) Head of Strategy and Insight
7) Head of Strategy and Insight |

Principle 3	Defining outcomes in terms of sustainable economic, social, and environmental benefits

Supporting principle	3.1 Defining outcomes	
Requirement of the Council's Code	3.1.1 Having a sustainable vision for the organisation which sets out strategy, forward planning and impact on stakeholders.	Score out of 10: **8**

| Evidence of compliance and links | Edinburgh's 2050 City Vision principles of Fair, Pioneering, Welcoming and Thriving were agreed by the Council in June 2020 with the express intention of ensuring we have a city that meets the needs of future generations.

The Council's Business Plan: Our Future Council, Our Future City 2021-24 will guide and focus our priorities, deliver real improvements and build on our success as a capital city with such a high quality of life to end poverty, to become a net zero city by 2030 and to improve the wellbeing of our residents across the whole city.   The performance management framework drives strategic planning and performance management. Following approval of the Business Plan, the performance framework will be refreshed in 2021/22 and will provide a further opportunity to embed a culture of performance management across the Council.   The development and approval of the Business Plan directly responses to key strategic findings set out in the City of Edinburgh Council's Best Value Assurance Audit published in November 2020.

- The Council's Business Plan: Our Future Council, Our Future City 2021-24 was agreed in February 2021
- An approach to respond and monitor actions to address the findings within the City of Edinburgh Council's Best Value Assurance Audit was agreed in February 2021.
- Locality improvement plans have been developed to meet the requirements of the Community Empowerment (Scotland) Act 2015. Development has been informed by extensive engagement in each of the four localities to ensure the views of the community are taken into account and that plans are tailored to fit the individual needs and aspirations of each area. The development process for the plans has been subject to an Integrated Impact Assessment and the plans screened under Schedule 2 of the Environmental (Scotland) Act 2005.   The priorities set out in the Locality Improvement Plans 2017-22 were reviewed and updated in 2020 to ensure they were still relevant.
- The Council's People strategy set the roadmap (2017-2020) for our People Agenda, addressing short to medium term priorities and actions coupled with longer term work which is transformational in nature. Our People Strategy 2021-2024 will be presented to Policy & Sustainability Committee in April 2021 which will continued to build on the work which needs to continue, but which will also ensure alignment to drive the delivery of our Business Plan 2021-2024 priorities
- Colleague networks have been established and meet regularly.
- The Council's budget process is founded upon priority-based principles, with additional demographic-related investment provided on an annual basis and proportionately lower savings requirements applied to the priority areas set out in the Business Plan.
- The Council was one of the first in Scotland to introduce a long-term financial plan, doing so in 2009. The expenditure and income assumptions underpinning the plan are subject to at-least six-monthly review, with the results considered by the Finance and Resources Committee.
- The Council's budget strategy has sustainability at its core, with, for example, no capital or other investment approved without assurance over its longer-term affordability.
- In acknowledging the potential for closer integration of financial and non-financial information to inform decision-making, a "Budget Book" has been created for Elected members to give them additional information and context when making complex budget decisions. Breaking down the approved expenditure by service area and directorate to show how our money is spent in a clearer and more transparent way.
- The mainstreaming of participatory budgeting forms a key action to achieve the Council's strategic aim of listening to citizens and empowering communities in all we do, set out in the Council Business Plan. Further, the Council committed to maintain new relationships and groups built up as a response to Covid-19 and support communities with Community Asset Transfers and Participatory Budgeting. |
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Supporting principle	3.2 Sustainable economic, social and environmental benefits	
Requirement of the Council's Code	3.2.1 Ensuring that policies and plans are sustainable and balance the needs of all economic, social and environmental stakeholders.	Score out of 10: **6**

| Evidence of compliance and links | The Council's Integrated Impact Assessment incorporates the following areas: Equality, Human Rights, Sustainability, Environment and Economy. It has been developed to support us to meet our legal duties, including those arising from the Environmental Impact Assessment (Scotland) Act and the Climate Change (Scotland) Act, and will be used as evidence for the Fairer Scotland Duty. It is carried out for any plan, strategy or proposed service change that may have an impact on equalities, the environment or the economy. Further, each report to Committee must include an assessment of the impact on sustainability. This area has been reviewed by Internal Audit and improvements are currently being progressed through open audit actions.

- The Council's Equality, Diversity and Rights Framework ensures that citizens have a fair access to services and are able to use these services and join in with the life and work of the city.
- The Council's Equality and Diversity Policy was agreed at Committee on 8 August 2017.
- Economic and social benefits are not specified requirements when policy and planning decisions are taken, however they are fundamental in the Council's Business Plan and are therefore implicit in the decision making of the Council.
- The Committee Report writing template and guidance includes a requirement for authors to detail all relevant information to ensure that the decisions being taken are open and transparent where benefits and impacts are in conflict.
- The Council has a robust approach to risk and this is incorporated explicitly in all reports to Committee on decisions to be taken. The report template also requires officers to explicitly consider the financial impacts of any decisions taken.
- The Council's Business Plan: Our Future Council, Our Future City 2021-24 forms part of a robust strategic framework that connects the strategic vision of the Council and its partners to the detailed plans that guide the delivery of our frontline services. This framework ensures that all Council plans and strategies are driven by and focused towards the delivery of a single shared vision for the city and our services. This framework will comprise the 2050 City Vision, Community Plan and Local Development Plan, Locality Improvement Plans, Council Strategies and Directorate Business Plans.
- Petitions procedure implemented as part of review of political management arrangements. (June 2017).
- Deputations (representative of a group or organisation speak or provide a written submission at a committee meeting on a subject of their choice) are welcomed to feed into policy making at Council and Committees.
- The Council's Strategy and Communications service gathers extensive information about the social and demographic attributes of residents and analyses this to provide input into policy decisions.
- The Council consults and engages about service prioritisation and policy with residents through its budget engagement activity.
- The new community plan (LOIP) was established in October 2018.
- The Council's Sustainable Procurement Strategy, adopted in March 2020, has seven key strategic objectives to guide the Council's purchasing activity, one of which is to contribute to the Council's net carbon target.
- In July 2020 the Council responded to the Edinburgh Climate Commission, signed the Edinburgh Climate Commission's Climate Compact in December 2020 and has developed a carbon scenario tool to evaluate and inform the council of the carbon impact of projects and investment decisions |
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Principle 3 - Improvement plan		
	1) Once the medium-term implications of the pandemic become clearer, develop a five-year revenue budget framework and initiate development of a savings programme to address the significant projected funding gaps in 2023/24 and 2024/25 2) Approve the Equality and Diversity Framework 2021-2025 (approved in April 2021) and implement the delivery plan 3) Implement the Council's People Strategy 2021-24 to ensure alignment and drive the delivery of our Business Plan 2021-2024 priorities 4) Roll out the Carbon scenario tool into corporate and political decision making 5) Review of LOIP priority 3 to take account of the increased focus on public health and the climate emergency as part of a wider suite of community planning improvement actions in response to the Best Value Assurance Audit findings 6) Agree, publish and progress a Net Zero Strategy 7) Publish a Council Emission Reduction plan 8) Agree, publish and progress the city centre recovery plan and refresh the economy strategy with a focus on net zero economy 9) Roll out and delivery of the consultation policy and the Consultation Advisory Panel 10) Develop a detailed programme of activity and associated timescales to allocate 1% of externally provided funding by means of Participatory Budgeting. 11) Update the 'Budget Book' going forward. 12) Develop and implement charters for Colleague Networks 13) To review, design and implement an officer governance structure for the Council aligned to the Council Business Plan. 14) Appoint a Service Director for Sustainable Development as part of the Senior Officer structural review	1) Service Director, Finance and Procurement 2) Service Director, Human Resources 3) Service Director, Human Resources 4) Head of Policy and Insight 5) Service Director, Culture and Wellbeing 6) Policy and Insight Senior Manager 7) Service Director, Sustainable Development 8) Executive Director of Place 9) Executive Director of Corporate Services 10) Service Director, Finance and Procurement 11) Executive Director of Corporate Services 12) Service Director, Human Resources 13) Head of Democracy, Governance & Resilience 14) Executive Director of Place

Principle 4	Determining the interventions necessary to optimise the achievement of the intended outcomes
Supporting principle	**4.1 Determining interventions**

Requirement of the Council's Code	4.1.1 Supporting decision makers to take decisions based on objective information and rigorous analysis, whilst considering best value, risk, stakeholder views and future impacts.	Score out of 10: 7
Evidence of compliance and links	The Council has a strong framework to support decision makers, in particular elected members. This is even more important in a changing environment with the Council having a minority administration. How elected members are supported, and the information provided to enable strong scrutiny and decision making, has to be flexible as those needs crystallise. The Council needs to continually adapt to ensure it is agile enough to maintain this strong framework. A clear framework exists for officer decision making; including the Scheme of Delegation, financial instructions from the Council and Contract Standing Orders. Enhanced and earlier scrutiny of approved budget proposals has contributed positively to the proportion subsequently delivered. There is still a need in some cases however for financial decisions taken by individual service areas to take greater account of monetary and other impacts elsewhere within the Council, such that best overall use is made of scarce resources. To Council operates to the decision-making framework established by the Scheme of Delegation and Committee Terms of Reference and Delegated Functions. This establishes where accountability and responsibility lie for key strategic and operational powers, with Elected Members and Officers feeding into both areas as appropriate. In response to the Covid-19 emergency; specifically, to establish quick and agile decision making, manage the pressure on staff, and prioritise frontline services; interim political management arrangements were implemented. Interim arrangements were regularly reviewed and approved by committee and Council as the impact and restrictions of the pandemic changed. From 1 September 2020, all committees were reinstated meaning the Council's political management arrangements were back operating normally (and remotely) from that date. To respond to Covid-19 emergency the following groups were established: Council Incident Management Team (CIMT), chaired by the Chief Executive; Directorate Incident Management Teams, with escalation to CIMT; Specialist Incident Management Teams: Health and Social Care Command, chaired by EHSCP Head of Operations; Personal Protective Equipment (PPE), chaired by the Chief Procurement Officer; Shielding, chaired by the Executive Director of Resources; Vulnerable and Volunteering, chaired by the Executive Director of Communities and Families Cross-Council Risk Forum, convened and chaired by the Head of Legal and Risk, and weekly meetings with the Trade Unions, including on specialist subjects such as PPE. The CIMT and directorate IMTs have provided a clear, easy to understand and effective governance structure for organising services during the emergency. They have met with differing frequency during the pandemic, operating flexibly to ensure the Council could react rapidly to any arising issues. **Elected Members** ▪ Committee report template and guidance is regularly reviewed and includes standard sections requiring authors to detail consultation and engagement, sustainability impact, equalities impact, financial impact, measures of success and risk, policy, compliance and governance impact (most recently in Jan/Feb 2019). ▪ The Council has implemented a Committee Management System (modern.gov). This updates the online committee paper archive system allowing for better search facilities and provides functionality which allows for the secure electronic transmission of private committee reports and information. A bespoke committee paper app has been provided to elected members which allows for secure access and personal annotation of committee reports. ▪ Workshops and briefing notes are regularly used to support Committee reports. ▪ Members have the opportunity to challenge officers submitting reports and ask questions at both agenda planning meetings and committee. ▪ All Council and Committee reports and decisions are recorded and are available on the CEC web site via Council papers online , from May 2003).

- Regular email, face-to-face and one-to-one briefings take place with elected members.
- Deputations (representative(s) of a group or organisation to speak or provide a written submission at a committee meeting on a subject of their choice) are welcomed at Council and Committees.
- Petitions process, established in 2012, engages and involves citizens in the democratic process. The process was reviewed in June 2017, to ensure a speedier resolution for petitioners.
- The Council has developed a Change Strategy to ensure it is improving performance whilst managing its budgets
- A wide range of engagement activities are carried out, ensuring opportunities are provided in ways that are appropriate for communities of place, interest and identity to express their needs and views on services and future provision to inform service development and delivery.
- The Council's Locality Improvement Plan development sought the views of communities on the use of assets and the delivery of services in a local context, across organisational silos.
- Examples of cross stakeholder focus groups (with all party elected member representation) e.g. to develop our Diversity & Inclusion Strategy & Plan

Corporate
- The operational elements of the development of the Council's strategic vision (drafting and defining strategic proposals) are managed by the Strategy and Communications Service and presented to elected members at committee level for approval.
- The Adaption and Renewable Programme was established to respond to the Covid-19 Pandemic consisting of five interlinked programmes, each with a Senior Responsible Officer from within the Council's Senior Management Team and support by a programme management approach.
- The Council's performance framework was agreed in November 2018 and is designed to drive a performance culture.
- The Commercial and Procurement Service have three Commercial Partners, each with responsibility to liaise and work with different service areas across the Council. The Commercial Partners report to senior management within their service area on procurement activity and compliance. This ensures that good practice and areas of concern can be identified and feed into operational decisions.
- The Council Contract Standing Orders provide the 'rule-book' for procurement and purchasing of supplies, services and works from which a framework of controls is implemented. Commercial and Procurement Services has continued to improve compliance using our Purchase to Pay (P2P) processes to maximise controls available, in parallel implementing new controls for compliance.
- Regular engagement with service areas continues across all Directorates, providing 'dashboard' type reporting and enabling review, analysis and adherence in relation to contractual spend, purchase to pay process, CSOs etc. This ensures the Council is continuously reviewing its performance in relation to best value for procurement of goods and services, offering opportunity for intervention where necessary, to enable achievement of the defined needs.
- The scope of contract purchases continues to be reported to Finance and Resource Committee on a 6-monthly basis, whilst the Council's Annual Report is both reported to Committee and subsequently submitted to the Scottish Government in order to comply with our obligations under the Procurement Reform (Scotland) Act 2014. This offers transparency in detailing both the scope of procurement activity (both backward and forward looking) and a review of compliance against the Council's Procurement Strategy, with a view to self-evaluation and continuous improvement.
- The Corporate Leadership Team (CLT) is a body of Executive Directors and Chief Executive, with input from other senior officers, which considers strategic and operational matters, including areas of regulatory compliance, policy compliance, risk and equalities.
- CLT review audit action follow up, HR performance and Health and Safety data monthly to ensure appropriate scrutiny.
- CLT lead a Monthly Change Board to manage the delivery of major change. This board has agreed a project management tool kit that will ensure all significant projects have full business cases developed prior to committee approval and that benefits are tracked and measured.
- The Council's Wider Leadership Team (WLT) of approximately 100 operational managers in the Council meets monthly. This supports CLT in decision-making by the provision of an operational sounding board and feedback loop on important decisions.
- Risk Appetite Statement

Supporting principle	4.2 Planning interventions	
Requirement of the Council's Code	4.2.1 Establishing and implementing robust planning and control cycles that take into account stakeholder input, risks and are adaptable to changing circumstance.	Score out of 10: **6**
Evidence of compliance and links	Alongside the rest of the UK, Edinburgh has been responding to the COVID-19 global pandemic. The Council's Incident Management Team first met on 27 February 2020 to consider how the Council responded to the COVID-19 crisis. Decisions were guided by three principles: to protect vulnerable residents; to keep staff as safe as possible; and to continue to deliver as many services as possible.	

The Adaption and Renewable Programme was established to respond to the Covid-19 Pandemic; consisting of five interlinked programmes The Adaption and Renewable Programme, is managing the recovery of the city and the organisation from the coronavirus pandemic as well as focusing on the future needs of the city. The programme was built from the Council's agreed priorities of Sustainability, Poverty and Wellbeing and has been designed around 5 interlinked work programmes with clear overlaps and interdependencies: public health advisory board; service operations; change, people and finance; sustainable economic recovery, and life changes. Dedicated resources are in place from Strategy and Communications to support all 5 programmes with a central Programme Management Office created to provide overall programme management support, map dependencies and track risks.

- The Business Plan ensures that Council strategy, the City Vision, the Community Plan, the budget plan, the people plan and Directorate Business Plans reflect the priorities of the public, elected members, partners and our people.
- A monthly Change Board with representatives from the Corporate Leadership Team (CLT) and project leads provides oversight of key projects.
- The CLT Risk and Assurance Committee meets quarterly and is supported by directorate and relevant divisional risk and assurance committees.
- Cognos dashboards allow data to be blended from multiple sources (internal and external) and use a wide range of analytical tools to enable a single view of information across the Council. The dashboard will provide deeper insight into performance and service provision and support effective decision making, service planning and improvement.
- Targeted service improvements and enhanced monitoring of performance by CLT form a core part of the Council's Business Planning process.
- Urgent decision provision is included within the Committee Terms of Reference and Delegated Functions. These provisions have been used throughout the pandemic period. The External Auditor's 2019/20 Annual Report to the Council and the Controller of Audit found that Edinburgh responded promptly and effectively in its political management arrangements to the Covid-19 crisis

- The Scheme of Delegation sets out the powers delegated by the City of Edinburgh Council to officers, pursuant to the Local Government (Scotland) Act 1973. The Scheme facilitates the efficient conduct of Council business by clearly setting out the nature and extent of the powers delegated to officers by the Council, thereby ensuring that decisions are taken at an appropriate level and ensure sufficient and appropriate scrutiny. In response to the Covid-19 pandemic, the Chief Executive has had to use powers under urgency provisions on a number of occasions, these decisions have been reported to the appropriate committee (Leadership Advisory Panel and Policy and Sustainability Committee).

- As part of the Terms and Conditions (T&C's) issued in a tender process, the T&C's detail that the delivery of goods and services may be varied (adaptable) if they follow the conditions, to allow for changing circumstance. In some cases, there is a detailed Change Control Notice. This notice is submitted to the Council, signed by the Service Provider and then assessed and responded to by the Council.

- The <u>Contract Management Framework</u> sets out the detailed requirements for the conduct of contract management activity within the Council. A suite of operational documents to support the monitoring and delivery of successful contract outcomes and a central support team to provide guidance and continuity of process and procedure is also in place. An effective and consistent application of this framework by all Council contract owners and managers should ensure that this risk is effectively managed; that procured services achieve Best Value for the duration of the contract; and also support efficient service delivery.
- Commercial and Procurement Services have initiated a programme of contract management compliance reviews, focused on the Council's highest risk contracts, to further support service area contract management and the roll out of a CECil e-learning contract management module, with Heads of Service being advised which of their contract managers have completed the module.
- Resilience is a statutory, cross-council activity involving internal and external consultation and engagement with a range of partner organisations and stakeholder interests including planning, risk assessment, warning and informing and exercising, as set out in <u>The Civil Contingencies Act 2004</u>, <u>Contingency Planning (Scotland) Regulations 2005</u>, <u>Preparing Scotland: Scottish Guidance on Preparing for Emergencies</u> and other relevant legislation and guidance, including those related to emergency powers
- <u>Public Sector Internal Audit Standards</u> require Internal Audit to develop a risk based <u>annual plan</u> that determines the priority of Internal Activity in order to provide assurance on the design and effectiveness of the controls established across the Council to manage its most significant risks. This plan should also be aligned with the Council's strategies and goals.
- The Council's Corporate Leadership Team (CLT) reviews progress with implementing management actions to address the risks associated with open Internal Audit findings monthly, with quarterly reporting to the Governance, Risk, and Best Value Committee.
- HR provision of assurance on an annual basis
- An <u>Annual Workforce Controls Report</u> and <u>Quarterly Workforce Dashboards</u> are presented to CLT and to Finance & Resources Committee covering the following:
  - the number of Full Time Equivalent (FTE) employees, the type of contract they are employed through and the turnover of new starts and leavers;
  - trends on absence rates, including the top five reasons for short and long-term absence;
  - the cost of the pay bill, including the cost associated with new starters and leavers, overtime and agency workers;
  - insight relating to our <u>performance framework</u> including the percentage of annual conversations carried out and recorded.

- Operational <u>Risk Management Framework</u>

Requirement of the Council's Code	4.2.2 Establishing effective KPIs and capacity to generate performance information that allows for the quality of services and projects to be assessed/measured regularly.	Score out of 10: **7**

Evidence of compliance and links

The Council's <u>performance framework</u> was agreed in November 2018 and is designed to drive a performance culture. Work continues to enable a joined-up approach to performance across the Council using first-class systems including the Business Intelligence programme. The performance framework will be refreshed in 2021/22 and will provide a further opportunity to embed a culture of performance management across the Council.
This approach builds on:

- Progress against the delivery of our strategic plans is tracked by a Council-wide <u>performance management framework</u>. A key component of the framework is a well-defined suite of performance indicators which are used to measure success at each level of the strategic framework. Key performance indicators have been established through engagement with service area senior managers as part of the planning and performance framework. Coalition commitment is in place and performance reporting against the Council's commitments and outcomes forms the basis of the <u>annual report on progress.</u>
- Monitoring of performance is done through <u>performance dashboards</u> with indicators around quality of service, customer perceptions and service response rates. Dashboards were put on hold during to allow resource to focus on the response to the Covid-19 pandemic.
- Data for the framework and dashboards is collated centrally using the Cognos performance management system.
- <u>The Annual Performance Overview</u> report is presented to Full Council. This report provides an overview of performance covering the key performance indicators linking to benchmarking and citizen's perception as well as progress towards achieving community plan outcomes. This report aims to promote a 'one Council' approach to deliver on corporate, political and Community Planning priorities.
- KPI monitoring and measurement is an integral element in the development of a contract and forms a component of the quality score in the tender evaluation process. KPI planning at outset in the tender process ensures the performance of services / projects can be robustly and accurately measured. The successful tenderer is required to ensure provision of adequate monitoring of performance against agreed KPI's, the method of which is detailed within the tender documentation.
- A Balanced Scorecard developed by Strategy and Communications has been deployed across the Council. Cognos dashboards allow data to be blended from multiple sources (internal and external) and use a wide range of analytical tools to enable a single view of information across the Council. The dashboard will provide deeper insight into performance and service provision and support effective decision making, service planning and improvement. This was paused for a time to focus resources on the Covid-19 pandemic response but is now reinstated.
- The Governance, Risk and Best Value Committee was established to take the lead role as the Council's main scrutiny panel and is convened by a senior opposition member. The Executive Director of Resources attends meetings in person, supported by other members of the Corporate Leadership Team (CLT).
- The Committee has the ability to review any of the Council's activities, to require action or further reports and to call witnesses to support its debate.
- The Accounts Commission's 2016 <u>Best Value Audit Report</u> stated that the Governance, Risk and Best Value Committee 'provides effective scrutiny of the Council's operations and performance' and in its <u>2020 Best Value Assurance Audit</u> report provided examples of effective scrutiny of the committee.
- The Council has responded to external scrutiny, in the form of external audit and inspection reports, with improvement plans which are reported to the appropriate committees.
- The Council Companies' Hub was established in <u>June 2016</u> to improve officer scrutiny of Council companies, including risks. It clarifies roles and responsibilities, good governance, elected members' duties as councillors and the mitigation of conflicts of interest.
- The Annual Assurance Schedule issued to all Heads of Service, Executive Directors, Council Companies and Joint Boards includes sections on risk and performance.
- The Corporate Risk Team regularly meet with partners to ensure that where shared risks exist these are considered and assigned to appropriate owners. Some examples of these meetings are with representatives from NHS Lothian in relation to the EIJB/EHSCP, representatives from Edinburgh Trams to consider operational risks from the existing tram system, and the tram extension project to consider project and future operational risks.
- The <u>Commercial and Procurement Service</u> works with service areas, suppliers and Strategy and Communication to ensure spend and service level, including KPI data, is available to measure performance of the contract during its life and prior to re-tender. This ensures the Council is procuring goods and services which meet its defined needs. This allows us to ensure that the contract is being managed regarding capacity, value for money and delivering savings both financially and in-service efficiencies. Service areas also monitor suppliers to ensure the general T&Cs of the contract are being met and that all sustainable and community benefits are being realised.
- As part of the Council's Governance arrangements, regular reviews of project governance and management is carried out on larger projects and recommendations for improvements acted upon.
- A monthly Change Board with representatives from the Corporate Leadership Team and project leads provides oversight of key projects. A range of project information including status updates is provided to board members.
- The Council's <u>performance framework</u> was agreed in November 2018 and is designed to drive a performance culture. Work continues to enable a joined-up approach to performance across the Council using first class systems including the Business Intelligence programme. The performance framework will be refreshed in 2021/22 and will provide a further opportunity to embed a culture of performance management across the Council.

Requirement of the Council's Code	4.2.3 Ensuring that budgeting and resource planning is informed by realistic revenue and capital estimates and aims to deliver objectives, strategies and plans in a sustainable manner.	Score out of 10: **7**

Evidence of compliance and links

The Council's revenue and capital budget frameworks are underpinned by regular and proactive review of the full range of factors influencing the costs of delivering its services and the resources available to fund them.

In 2020/21 the Council operated in a climate of unprecedented uncertainty, the enduring impacts of which remain unknown. These impacts required a wholesale review of revenue budget framework assumptions, including anticipated on-going increases in expenditure and reductions in income, as well as re-assessing the management of service pressures and delivery of savings assumed in setting an indicative three-year balanced budget in February 2020.

- The Council has an on-going system of review in place with regard to its main expenditure and income drivers. The contents of the revenue budget framework are subject to at-least six-monthly formal reporting, reflecting as appropriate updated grant funding estimates, population and wider demographic projections, inflationary forecasts (including pay awards) and cost impacts of legislative and other changes. The results of the most recent assessment were reported to the Finance and Resources Committee on 20 May 2021. The effectiveness of this overall approach was favourably assessed as part of these assumptions and the effectiveness of the overall approach were favourably assessed as part of the Council's recent Annual Audit Report.
- Budget reporting is presented regularly to SMTs, monthly to CLT and bi-monthly to Finance and Resources Committee.
- While, as mentioned at 4.2.2, maintaining financial sustainability remains one of the Council's key on-going challenges, revenue expenditure was contained within approved levels for twelve successive years without recourse to unallocated reserves which remain at the level set out in its Financial Strategy.
- Capital expenditure and income projections are similarly based on up-to-date prudent assessments of likely receipt levels, grant funding, asset condition, Council commitments and priorities and other relevant data. By assisting service areas to develop realistic expenditure plans and promptly identifying instances of potential project delays, the level of expenditure slippage recorded across the programme has been significantly reduced in recent years, comparing very favourably with other authorities and realising savings in loans charge expenditure contributing to addressing wider savings targets.

Supporting principle	4.3 Budgeting and financial sustainability	
Requirement of the Council's Code	4.3.1 Ensuring that the budgeting process and financial strategy are sustainable whilst considering objectives, service priorities, affordability and medium/long-term plans.	Score out of 10: **7**

| Evidence of compliance and links | The Council has a duty to ensure that its revenue and capital spending plans are prudent, affordable and sustainable whilst supporting the delivery of its priority outcomes. With this in mind, proposals are developed against the backdrop of a longer-term framework, recognising that the need for efficiency, transformation and prioritisation in the Council's services is a recurring one. The Council has acknowledged that it will need to reduce the overall staffing numbers through service redesign and prioritisation if it is to secure financial stability. The Council has also undertaken a strategy of the incorporation within the revenue and capital frameworks of significant resources to address historic underinvestment in the Council's estate and recognising the potential additional revenue liabilities of changes to the estate going forward.

On 20 February 2020, the Council set a balanced budget for 2020/21 and indicative balanced budgets for the following two years. While it is anticipated that the most severe impacts of the pandemic will be felt in 2020/21, in early October a review was undertaken of the Council's underlying planning assumptions and previously approved savings for both 2021/22 and 2022/23 to determine where corresponding adjustments were required.

The changes incorporated within the budget framework as part of the October review were broadly grouped in to four categories: (i) anticipated recurring financial impacts of the pandemic on core budgets, both in terms of increases in expenditure and losses of income; (ii) a re-assessment of the on-going impacts of shortfalls in savings approved to be delivered, and pressures previously assumed to have been managed, in 2020/21; (iii) a re-assessment of the deliverability of those savings previously approved for implementation in 2021/22 and 2022/23; and (iv) other savings and additional income, primarily in corporate budgets, potentially available to offset the pressures above. The Council also agreed a realignment of reserves and provided Council ALEOs with additional funding to secure financial sustainability in response to the Covid-19 pandemic.

Throughout this year there was a significantly increased demand to report and provide financial information to elected members, COSLA and the Scottish Government.

Strategic
- Progress against the delivery of our strategic plans is tracked by a Council-wide performance management framework, including key financial indicators
- The Council's budget strategy affords relative protection to key service areas and priorities within an overall position that emphasises the need for both revenue and capital expenditure and income to remain in balance over the medium term.
- While recognising the Council's legal responsibility to set a balanced revenue budget for the following financial year by 11 March, both the revenue and capital budget-setting processes adopt a whole-life approach, capturing the expenditure and income implications of approved or proposed actions not just for the following but also subsequent years. In this vein, the approved 2018/23 revenue and capital budget frameworks, in acknowledging historic underinvestment in the corporate estate, include significant additional resources to address this backlog, as well as adopting a more proactive and planned maintenance approach and recognising potential additional revenue liabilities of changes to the estate going forward.
- The Council's capital plan similarly adopts a longer-term timeframe and is informed by explicit consideration of Council priorities, thereby maximising the level and effectiveness of investment available to take forward key initiatives with reference to the principles contained within the Asset Management Strategy and relevant Asset Management Plans.
- In addition to the direct impacts of specific proposals, the medium-term financial plan takes account of the wider implications of the Council's activity in such areas as the associated required levels of pay award and on-cost provision, fees and charges income and enabling investment. The framework also recognises that demand for the Council's services mirrors changes in the population as a whole and therefore makes explicit provision for the impact of demographic-led growth in such areas as school education, older people's care and services for those with physical and/or learning disabilities. The framework also reflects the financial impact of future changes such as approved increased employer pension contributions and anticipated changes in grant funding.
- The Council's financial framework incorporates modelling of a number of key income and expenditure variables and, by adopting a three-year timeframe, seeks to provide a contingency against material changes in any of these key factors influencing the overall savings requirement.
- While acknowledging current demands and pressures within its financial planning processes, the Council has also placed an increased emphasis on preventative investment in recent years, with notable successes achieved in term of both improved outcomes and cost savings in the area of home care reablement and looked-after children's services. The Council's Business Plan: Our Future Council, Our Future City 2021-24 recognises the crucial role such a preventative approach will play going forward, forming a key pillar of the Council's future operating model.
- The Council's Business Plan: Our Future Council, Our Future City 2021-24 sets out Council ambitions for the next three years. It was presented to Council at the same time as the Budget 2021/26 to ensure our priorities guide the financial stability of the organisation.

Operational
- While work is underway to introduce further integration of the revenue and capital budgets, the process also takes account of the indirect impacts of changes in demand for Council services, such as additional property and school meal costs linked to growth in the number of pupils within the Council's schools.
- The Council's budget framework is underpinned by a comprehensive and regular review of the key factors influencing the Council's need to spend and the likely level of resources available to support that spend over the medium- to longer-term, be it due to demographic trends, inflationary pressures, legislative reform, grant funding or other changes. The results of these assessments are reported to the Council's Leadership Team and the Finance and Resources Committee on an at-least six-monthly basis, allowing the adequacy of the Council's actions to be framed against not just the immediate savings requirement but also the medium-term financial position. This medium-term perspective also informs the assessment of the adequacy and proposed use of the Council's reserves in striking an appropriate balance between meeting specific liabilities as they fall due and supporting required transformation through, for example, spend to save investment or meeting staff release costs to secure recurring employee cost savings. |

- A Workforce Controls Panel, which reviews and challenges all vacancies that arise (except those pre-approved posts, such as Teacher, which are agreed by CLT) is in operation. This has added stronger rigour to vacancy management and workforce cost controls.
- The Council has implemented a single workforce dashboard and management information (MI) process to provide the organisation with consistent, regular, and accurate workforce MI/data to facilitate workforce controls, strategic workforce planning, and to measure performance. Reporting has now been implemented a Council, Directorate, and Division/Service level (for certain measures) to provide reliable insight into a range of workforce controls. The recent implementation of workforce dashboards at Directorate level provides regular MI on the monthly variation in Full Time Equivalent (FTE)/costs (by contract type – permanent, Fixed Term Contract (FTC) acting up/secondment and apprentice), and trend analysis to support workforce management controls.

Principle 4 - Improvement plan	1) To create a consolidated decision tracker for Best Value, assurance and Annual Accounts recommendations. 2) Implement a new Council wide Planning and Performance Framework to support the mobilisation of the Business Plan 3) Review of the Scheme of Delegation to be carried out following the Senior Management structural review 4) To review, design and implement an officer governance structure for the Council aligned to the Council Business Plan. 5) Embed the understanding of the Risk Appetite Statement across the Council 6) Once the medium-term implications of the pandemic become clearer, develop a five-year revenue budget framework and initiate development of a savings programme to address the significant projected funding gaps in 2023/24 and 2024/25	1) Service Director, Legal and Assurance 2) Strategic Change and Delivery Senior Manager 3) Service Director, Legal and Assurance 4) Service Director, Legal and Assurance 5) Service Director, Legal and Assurance 6) Service Director, Finance and Procurement

Principle 5	Developing the entity's capacity, including the capability of its leadership and the individuals within it

Supporting principle	5.1 Developing the entity's capacity

Requirement of the Council's Code	5.1.1 Regularly reviewing and improving effectiveness through performance monitoring, benchmarking and other methods to achieve defined outcomes.	Score out of 10: 7

Evidence of compliance and links	The Council's performance framework was agreed in November 2018 and is designed to drive a performance culture. Work continues to enable a joined-up approach to performance across the Council using first class systems including the Business Intelligence programme. The performance framework will be refreshed in 2021/22 and will provide a further opportunity to embed a culture of performance management across the Council. Difficult decisions will undoubtedly be required if investment in delivering the Council's priority outcomes is to be sustained. All areas of the Council need to contribute to addressing these financial challenges, both to secure sustainability and secure best value in the delivery of its services. - The Council considers the findings of all Audit Scotland national reviews. These are reported to elected members at appropriate committee for consideration. - The Edinburgh Partnership (EP) engages appropriately in all matters relating to communities and working in collaboration to ensure the added value can be achieved. All partners share a single vision for the city that: 'Edinburgh is a thriving, successful and sustainable capital city in which all forms of deprivation and inequality are reduced.' The Edinburgh Partnership provides a consistent mechanism to gather partner and community views on service delivery. - In line with Scottish Government legislation the Edinburgh Integration Joint Board was formally established in April 2016, with responsibility for planning the future direction and overseeing the integration of health and social care services for the citizens of Edinburgh through the Edinburgh Health and Social Care Partnership. The Integration Joint Board is tasked with delivering its vision for a caring, healthier, safer Edinburgh through taking actions to transform how Council and NHS services and staff teams work together; with other partners; and those who use services and communities. - The Community Safety Partnership is responsible for coordinating a multi-agency response to promote community safety, to reduce reoffending and to tackle antisocial behaviour across the City. Improving community safety and effective reduction in reoffending depends on a complex, multi-agency and multi-sector approach to the delivery of a wide range of both universal and specialist services. This multi-agency approach to community safety has strengthened the locality focus which allows for closer engagement with neighbourhoods. The Edinburgh Joint Community Safety Strategy 2020-2023 has been jointly agreed to support this approach. - The Joint Committee oversees the implementation of the City Deal with the intention of creating further opportunity for regional collaboration and capacity.

Requirement of the Council's Framework	5.1.2 Developing strategies and plans for the most appropriate model of delivery and allocation of resources to achieve the best possible outcomes.	Score out of 10: 7

Evidence of compliance and links	Building on the Change Strategy, The Council's Business Plan: Our Future Council, Our Future City 2021-24 sets out Council ambitions for the next three years. The Adaption and Renewable Programme, is managing the recovery of the city and the organisation from the coronavirus pandemic as well as focusing on the future needs of the city. The programme was built from the Council's agreed priorities of Sustainability, Poverty and Wellbeing and has been designed around 5 interlinked work programmes with clear overlaps and interdependencies: public health advisory board; service operations; change, people and finance; sustainable economic recovery, and life changes. The Council has moved into phase 2 of the Digital and Smart City Strategy, developing further areas online and building an automated easy access knowledge base for council services. Our Smart City Strategy is also in planning with funding ring fenced to allow us to progress Smart Waste and Smart Housing programmes, where we will be able to proactively and efficiently monitor services across the city. - A Member/Officer Protocol sets out the roles and responsibilities of Elected Members and Council officers, including the Chief Executive, to ensure clarity when carrying out their respective duties. - Building on the Change Strategy, The Council's Business Plan: Our Future Council, Our Future City 2021-24 sets out Council ambitions for the next three years. - The Council's customer transformation programme - 38 transactions now having been made available online. - 90% + of staff are now able to work remotely, including learning and teaching staff to SEEMIS, allowing greater flexibility to operate. We have developed our Contact Centre remote technology to allow the same level of Management Information and monitoring to be carried out across all service lines. - The Council has a People Strategy in place, agreed at committee in February 2017. - The Council produces monthly Workforce Dashboards, which provide clear insight into the capacity and performance management of its workforce, including the use of flexible/complementary workforce to supplement services and overtime/additional hours expenditure. - The Council continues to benchmark its performance through the Local Government Benchmarking Framework and reports this annually to Full Council.

- The Council annually benchmarks a number of functions using the CIPFA corporate service benchmarking club arrangements
- Benchmarking on health and safety performance is carried out with other Local Authorities in Scotland each year this is presented to the Council's Health and Safety Group.
- The Council's adoption of participatory budgeting provides an important mechanism to enable communities to identify priorities and make decisions on the allocation of resources to improve the quality of life in the city. This has provided residents with an opportunity to influence the allocation of resources to meet their needs and circumstances.

Supporting principle	5.2 Developing the capability of the entity's leadership and other individuals	
Requirement of the Council's Code	5.2.1 Ensuring clarity on roles, responsibilities and expectations for members and officers in terms of relationships and decision making.	Score out of 10: 6
Evidence of compliance and links	It is important that all new and existing members and officers are clear on their roles and responsibilities. We have improved our approach to onboarding and induction as this is a critical time in setting members and employees up for success. New elected members take part in a welcome event, are offered an experienced buddy and take part in classroom based essential learning in their first few weeks in office. In relation to employees, we have developed a new candidate portal for new recruits joining the Council and make it easier for them to complete some essential learning. We have also created Setting You/Them up for Success Guides and a Welcome Event hosted by the Chief Executive and Council Leader every 4-6 weeks. These have been taking place virtually during the Covid-19 pandemic. This helps develop capability early in a new employee's career with the Council. Our approach to performance focuses on the importance of having clarity conversations with all employees, setting clear goals and a development plan which is reviewed regularly through 1-1 check-ins and annual reviews. All operational governance documentation is subject to review annually and forms part of any review of the political management arrangements. - Procedural Standing Orders for Council and Committee Meetings establish procedure for the conduct for such meetings and the decision-making process. - Following the Local Government elections in May 2017 the Governance – operational governance framework was further reviewed (29 June 2017) to meet the aims and aspirations of the newly elected Council. - The Council modified its political management arrangements in August 2019 to further improve its decision-making effectiveness. In March 2020 and May 2020 in response to the COVID-19 pandemic, emergency arrangements were put in place to deal with the significant issues facing the Council. Political Management arrangements were also reviewed in August 2020, December 2020 and March 2021 to respond to the pandemic. The 2019/20 Annual Audit concluded that the Council has responded promptly and effectively in its political management arrangements to the COVID-19 crisis. - There has been a reduction of eight to six executive committees and change of committee remits to ensure a more balanced structure. These committees ensure that there is significant business at all committees to ensure a joined-up approach to Council services, allowing sufficient focus and time to the business of the committee. - The Council's political management arrangements have been amended a number of times during this period, in response to the Covid-19 pandemic. - Committees have the authority to refer reports to other Committees for specific review and scrutiny. This recognises the role and input of each particular committee but nevertheless provides clarity on the decision maker. For example, the Best Value Assurance Audit report was considered by Policy and Sustainability Committee (1st December 2020), Governance, Risk and Best Value Committee (8th December 2020) Council (10 December 2020) and - A significant addition to the remit of the executive committees is strategic development. This allows the Local Development Plan and the corporate infrastructure investment programme that comes out of it, to be aligned with housing and economic policies. - There is also additional scrutiny by the Policy and Sustainability Committee of health and social care services provided, recognising the Integration Joint Board's role but also the duties and responsibilities of the Council. - The Governance, Risk and Best Value Committee retained its current cross cutting scrutiny remit within the model and also takes the lead role as the Council's main scrutiny panel. - Committee Terms of Reference and Delegated Functions set out the powers delegated by the City of Edinburgh Council to its committees and sub-committees pursuant to the Local Government (Scotland) Act 1973. - The Scheme of Delegation sets out the powers delegated by the City of Edinburgh Council to officers, pursuant to the Local Government (Scotland) Act 1973. The Scheme facilitates the efficient conduct of Council business by clearly setting out the nature and extent of the powers delegated to officers by the Council, thereby ensuring that decisions are taken at an appropriate level and ensure sufficient and appropriate scrutiny. Specific reference to the Chief Executive's responsibilities can be found at Paragraph 4.1. The Committee Terms of Reference and Delegated Functions contains a paragraph at A4.1 that allows in the event of a decision which would normally be made by the Council or a Committee and requires to be made urgently between meetings of the Council or Committee; the Chief Executive or appropriate Executive Director, in consultation with the Convener or Vice-Convener, to take a decision, subject to the matter being reported to the next meeting of the Council or Committee. In response to the Covid-19 pandemic, the Chief Executive has taken a number of decisions and reported to the next committee. - Financial Regulations . The Regulations clearly set out the responsibilities of Executive Directors with regard to budget management and the securing of best value with regard to resources entrusted to them. The Regulations also clarify Elected Members' role with regard to setting the Council's financial strategy and scrutinising the effectiveness of its financial management arrangements - Contract Standing Orders apply (with certain exceptions) to all contracts made by or on behalf of the Council for the procurement of the execution of works, the supply of goods and materials to the Council, and/or for the provision of services. - Grant Standing Orders – provide guidance, controls and regulate the grant application, evaluation and award process throughout the Council and on behalf of the Edinburgh Integration Joint Board (EIJB). Roles and responsibilities are set out and require for each grant that the relevant Executive Director or the Chief Officer of the EIJB appoints a Grant Monitoring Officer to set targets, to oversee the process, manage any issues with individual recipients and ensure outcomes are achieved and managed. Elected members are reminded of their duties under the Councillors' Code of Conduct and on conflicts of interest. Procedures for determining the process and award procedure are set out and if and how these may be departed from. - The Member-Officer Protocol sets out the roles and responsibilities of Elected Members and Council officers, including the Chief Executive, to ensure clarity when carrying out their respective duties. Throughout 2020 Officers and Members have been working to develop a refreshed Member-Officer Protocol to further clarify roles and responsibilities. This will be finalised within 2021. - A suite of performance indicators have been developed to measure the Business Plan 2017-2022 progress and success at each level of the strategic planning framework. Indicators will be presented via dashboards and will include financial, workforce and customer elements to give a balanced view of performance against outcomes and commitments. Performance will be scrutinised by Elected Members in June 2021 and the Council's Corporate Leadership Team. - The Council Leader was appointed as Convenor of the Corporate Policy and Strategy Committee (now Policy and Sustainability Committee) on 22 June 2017. - The leader of the Council undertakes the Chief Executive's performance conversation. - The Council's performance framework for Senior Management Teams and the Corporate Leadership Team is reviewed regularly and performance reporting against the Council's commitments and outcomes forms the basis of the annual report on progress. The regular review gives Council the opportunity to ensure the outcome-based measures which join up priorities across service areas and partnerships continue to be effective. - The Council's New Candidate Portal has been a positive development in our approach to employee onboarding - Setting You and Setting Them up for Success Guides have supported employees and their line managers to improve the induction and onboarding experience and help employees to develop the capabilities they need early in their employment. - The Performance Framework was co-produced with employees and is designed to support employees and their managers to have engaging and constructive performance conversations. It offers a blend of templates, tools and tips to support our people to be the best they can be.

Requirement of the Council's Code	5.2.2 Developing the capability of members and officers through the encouragement and provision of appropriate training and continued professional development tailored to their respective roles.	Score out of 10: **6**
Evidence of compliance and links	Learning and Development for officers starts with on-boarding and induction, through to essential learning and continuing professional development. There is a blend of classroom-based learning, e-learning, coaching and on-the-job training. Essential learning programmes have been adapted to enable virtual delivery during the pandemic. Dependent upon job role and statutory requirements, employees are supported and funded to achieve relevant qualifications. As part of the Council's Talent Strategy, during 2020/21, an Inspiring Talent Programme was launched for colleagues aspiring to more senior roles within the organisation. Training and development provision for elected members could be expanded and improved, with the need identified for regular classroom-based programmes running throughout the year based on feedback from training needs analysis, elected member and officer requests.	

- Council People Strategy and People Plan was reported to Finance and Resources Committee on 23 February 2017 and Corporate Policy and Strategy Committee 28 March 2017. People strategy updates have been ongoing on priority aspects of our strategic commitments e.g wellbeing, workforce dashboards, policy updates and, performance framework.
- The Open Framework agreement for Learning and Development was reported to Finance and Resources Committee in November 2017. The framework has been running for enabling the Council to take a more strategic approach to the procurement of learning and development. This is currently being reviewed by procurement and HR.
- A comprehensive induction programme for elected members was developed for implementation following the Scottish Local Government election in May 2017. An Autumn Winter programme of elected member training and development was carried out in October/November 2017 based on the outcome of a training needs analysis exercise.
- An Elected Members' Resources section was created on the Orb in preparation for the new Council following the Local Government election in May 2017. A wide range of information is available, including roles and responsibilities, code of conduct, training and development materials, key strategies and policies and city/ward information.
- Elected members are provided with ongoing briefings, briefing notes and presentations on topics of relevance and reminder emails highlighting resources available.
- Regular meetings with conveners and vice conveners (weekly and/or fortnightly), briefings for member groups, 121 meetings on individual projects.
- Monthly colleague welcome events hosted by Chief Executive and Council Leader have been taking place virtually throughout the pandemic.
- There is ongoing job specific induction and essential learning across the Council. This has been taking place virtually throughout the pandemic in 2020/21.
- Role related learning was identified and mapped out for all frontline roles.
- The Council has developed and launched 'Leadership in a Box', including our Leadership Framework, Thrive Leadership Learning Experience Platform, digital learning and classroom-based workshops, including support for new leaders and an Inspiring Talent Programme. Leadership Ambassadors and Early Adopter Teams have been established to support all of the above and to assist with evaluation.
- Mandatory Cyber Security Training
- We continue to offer New Leader Induction (being converted to virtual delivery) and essential learning.
- The foundation of our leadership development continues to be the 'Future, Engage, Deliver' approach.
- Significant work has been undertaken on the Council's Leadership Development approach, including 'Leadership in a box' toolkit which includes our leadership framework, digital learning platform, coaching, classroom-based workshops, FED on-line, support for new leaders and inspiring talent programme.

Requirement of the Council's Code	5.2.3 Ensuring arrangements are in place to consider leadership effectiveness and staff performance.	Score out of 10: **8**
Evidence of compliance and links	We continue to invest in leadership and talent development, starting with new leader induction, essential learning for leaders around key Council policies and supporting our leaders to embed our new approach to performance to achieve the cultural change we need to enable the Council to achieve its vision. In 2020/21, performance scoring was not implemented due to the COvid-19 pandemic response.	

- We continue to invest in our Wider Leadership Team (WLT) which meets monthly to work together on key issues and learn from each other and from external speakers. The WLT continue to meet in leadership sets as part of their ongoing leadership development.
- Our Performance Framework incorporates key elements of looking ahead and looking back performance conversations and giving and receiving feedback throughout the performance year. We have supported our leaders to embed the new approach through Conversation Spotlight workshops which have been delivered throughout the period. The Performance Management framework has at its core the principle of both what employees are delivering as well as the 'how'. Colleague wellbeing has been a key priority for 1-1s and looking ahead and looking back conversations throughout the pandemic.
- Under the Performance Framework all GR1-12 employees are in scope for performance review. The is regularly scrutinised and reported via the Workforce Dashboard.
- Significant work has been undertaken on the Council's Leadership Development approach, with the launch of our 'Leadership in a box' toolkit in 2019 which includes our leadership framework, digital learning platform, coaching, virtual workshops, FED on-line, support for new leaders and inspiring talent programme
- There has been investment in developing and offering wellbeing tools and resources for our leaders throughout 2020/21, including Be Well to Lead Well Sessions.

Requirement of the Council's Code	5.2.4 Ensuring arrangements are in place to support and maintain the health and wellbeing of the workforce.	Score out of 10: **8**
Evidence of compliance and links	The wellbeing of our workforce remains a critical area of concern for us and has been a key priority in 2020/21. We have seen a decrease in long-term absence, with the majority attributed to long-term conditions relating to stress, depression and mental fatigue. Whilst much has been done, we are committed to a renewed focus on this agenda through a combination of revised policies to drive the right culture and behaviour, training to develop skills in our leadership population to support employees with wellbeing issues and knowledge and awareness for our employees. The overarching aim of our approach is one of prevention and engagement with available support. Our wellbeing strategy is based on 3 key pillars of mental, physical and financial wellbeing. We set up a Wellbeing Working Group with Elected Members, Trade Unions and employees. Due to the Covid-19 pandemic, we developed and promoted a range of wellbeing tools and resources including Wellbeing Wednesdays, an ongoing virtual wellbeing roadshow, virtual wellbeing workshops, individual and team wellbeing check in tools, PAM Assist, Let's Talk, Coaching Bank and Chaplaincy support. COVID update. We have also developed and launched a specialist risk assessment tools for colleagues who were required to shield during the pandemic, and we have created a range of tools and resources to support home working such as the Colleague Guide to Home Working'	

- Occupational Health and EAP - The Council has procured the services of an Occupational Health provider to ensure we are able to gain independent professional advice to support colleagues with absence, including ill health retirement and reasonable adjustments. There is a focus on mental health and physical conditions whereby colleagues can be referred for early prevention without waiting until the condition is so sever it causes absence.
- We provide a free confidential employee assistance programme for all colleagues who would like confidential advice ranging from bereavement to healthy body healthy mind. This includes trauma counselling and Cognitive Behavioural Therapy.
- A wellbeing and sickness absence workshop has been developed taking a holistic approach starting with line manager awareness and focusing on supportive conversations. This includes mental health awareness and enables managers to arrange the right support or guide the employee to engage in the support available.

- The offer of Leading through Change and Building Resilience workshops.
- Availability of support mechanisms is regularly communicated through manager's newsletter and internal communications, including our coaching bank, PAM Assist, chaplaincy support and our Let's talk service.
- Creation of a space on the Council's website for colleagues who are 'hard to reach' dedicated to Covid-19 and the support that is available to them.
- Made use of colleague payslips for messaging around available support.
- Staff Benefits
  We provide broadly the same level of benefits as most large employers to meet a range of lifestyles including: -
    o Enhanced annual leave entitlement and a range of special paid and unpaid leave
    o Flexible working options
    o Enhanced Maternity, Paternity, Adoption and Shared Parental Leave provision
    o Childcare Vouchers
    o Ride to Work Scheme
    o Premium Benefits card with access to local discounts and special offers
    o Ethical financial services through a credit union membership including loans, savings and mortgages.
    o Season ticket loans
    o Car benefit scheme - salary sacrifice car lease scheme
    o Local Government Pension Scheme
    o Scottish Teachers' Superannuation Scheme
- The Annual Report on Health and Safety Performance was reported to the Finance and Resources Committee reflecting the Council health and safety performance and adherence to Scottish Government, Health Protection Scotland and National Health Service infection control, standard during the COVID 19 pandemic. tbc
- Quarterly dashboard reporting on Health and Safety is reported to the H&S Group for scrutiny and challenge. This is reported annually to the Finance and Resources Committee.
- A Wellbeing Programme has been developed and is being supported via HR This also involved a Wellbeing Working Group with Elected Members, Trade Unions and employees.

Principle 5 - Improvement plan	1) Publication of a key information document for elected members with input from finance, HR, Governance and Members Services which will compile links, resources and procedures that are required to undertake the role. 2) Review of the Scheme of Delegation to be carried out following the Senior Management structural review 3) Implement the Council's People Strategy 2021-24 to ensure alignment and drive the delivery of our Business Plan 2021-2024 priorities 4) Review of the HR Policy Register and focussing upon bringing policies up to date where these may not have been previously prioritised. 5) Review the Open Framework agreement for Learning and Development 6) To review, design and implement an officer governance structure for the Council aligned to the Council Business Plan. 7) Develop a detailed programme of activity and associated timescales to allocate 1% of externally provided funding by means of Participatory Budgeting. 8) Implement the Senior Management Review 9) Provide further well-being roadshows. 10) Roll out the Empowered Learning Programme to schools (Provide pupils with one-to-one device and full universal solution for teacher training).	1) Service Director, Legal and Assurance 2) Service Director, Legal and Assurance 3) Service Director, Human Resources 4) Service Director, Human Resources 5) Service Director, Human Resources 6) Service Director, Legal and Assurance 7) Service Director, Finance and Procurement 8) Chief Executive 9) Service Director, Human Resources 10) Executive Director of Education and Children's Services

Principle 6	Managing risks and performance through robust internal control and strong public financial management
Supporting principle	6.1 Managing risk
Requirement of the Council's Code	6.1.1 Ensuring that risk management is embedded and clearly allocated in decision making throughout the organisation. Score out of 10: **6**
Evidence of compliance and links	The Council has an Enterprise Risk Management Policy and Risk Appetite Statement. . The policy and appetite statement are proportionate and appropriate for the Council and are both reviewed and updated annually and approved by the Policy and Sustainability Committee. Following the outcomes of the Azets Risk Management Internal Audit in July 2020, the operational risk management framework has also been refreshed and is currently being piloted prior to final approval by the Corporate Leadership Team and implementation across the Council. The implementation process will include appropriate education and training to ensure knowledge and understanding of risk management is cascaded, that managing risk is part of managing the organisational culture, and that all employees understand that we all have a role to play in managing risk. The Corporate Risk Team work closely with central business functions (including Internal Audit), Directorates and Services to ensure that risk is managed, reported and escalated in accordance with the Enterprise Risk Management Policy, and that the Risk Appetite is considered when making significant strategic and operational decisions. As part of its Covid-19 response, the Council has established a process to ensure that all new and emerging Covid-19 risks are identified; assessed; recorded; actioned (where possible) and monitored. A separate Covid-19 Risk Management Plan has been maintained that is regularly reviewed by the Council's Incident Management Team and included in the quarterly risk reports provided to the Governance, Risk, and Best Value Committee.

- The Council has an established Enterprise Risk Management Policy and Risk Appetite Statement.
- The most recent Internal Audit report (July 2020) noted "Overall, we were satisfied that risk management arrangements appear to be embedded across the organisation and are well-integrated with the council's internal audit arrangements" but highlighted a number of areas for improvement in relation to ongoing operational risk management by divisions and directorates across the Council, including the need for improved training.
- Council divisions and directorates are responsible for identification; assessment; recording; and management of both strategic and operational risks, and for ensuring that risk is appropriately considered in decision making.
- The Corporate Leadership Team (CLT) quarterly risk and assurance committee is chaired by the Chief Executive and is supported by quarterly Directorate Risk and Assurance Committees that are chaired by Directors.
- Risk and assurance committees are attended by Corporate Risk Management in a 'critical friend' capacity to confirm that new and emerging risks are identified; assessed; and recorded; and confirm the appropriateness of management's assessment of the effectiveness of established controls and progress with implementation of mitigating actions owned by management to further mitigate their risks.
- Divisional and directorate risks are escalated from Service Teams, through Directorate and then into CLT Risk Registers (as appropriate).
- The Governance, Risk and Best Value Committee scrutinises the Council's most significant original (inherent) and current (residual) risks as detailed in the Corporate Leadership Team risk register quarterly.
- A number of specialist Risk Management Groups have been established (for example the Cyber and Information Security Steering Group (CISSG)) to focus on thematic operational risks across the Council and ensure that knowledge and understanding is cascaded appropriately throughout the organisation. Corporate Risk Management also attends these groups in a critical friend capacity.
- Corporate Risk Management and Internal Audit are also available to provide consultancy advice and support to the Corporate Leadership Team; directorates; and divisions in relation to the risk and control aspects of both strategic and operational decisions.
- The Internal Audit team designs the Internal Audit Plan to ensure that assurance is provided on the Council's most significant risks.
- The Corporate Risk Team may, through the course of their work, identify new and emerging risks for potential inclusion in / addition to the Internal Audit annual plan.
- Internal audit findings will be raised that highlight exposure to risks through delivery of the annual Internal Audit plan. The findings and their associated risks are then addressed by management through implementation of agreed management actions.
- The Corporate Leadership Team reviews management's progress with closure of open Internal Audit findings monthly, and the position is also reported quarterly to the Governance, Risk, and Best Value Committee.
- The Council's Chief Internal Auditor is required (per Public Sector Internal Audit Standards) to provide an independent and objective annual opinion on the adequacy and effectiveness of the Council's control environment and governance and risk management frameworks that is based on the outcomes of completed audits and progress with closure of open Internal Audit findings. The opinion is provided to the Governance, Risk, and Best Value Committee and should also be used to inform the Council's Annual Governance Statement.
- Exposure to risk may also be identified by external assurance providers such as external audit; the Care Inspectorate; or Education Scotland. It is management's responsibility to ensure that these risks are recorded in risk registers and that appropriate action is taken to ensure that they are addressed.
- Risk Management and Internal Audit are included in New Leaders' Induction events to emphasise the importance and relevance of risk management to all managers, and what is expected of them within their teams.
- A fortnightly Risk Forum brings together key officers from Council directorates to discuss any new and emerging Covid-19 and operational service delivery risks.

Supporting principle	6.2 Robust internal control	
Requirement of the Council's Code	6.2.1 Ensuring that risk management and internal control strategies, policies and arrangements are aligned with achieving objectives and evaluated on a regular basis.	Score out of 10: **6**

Evidence of compliance and links The Institute of Internal Audit's three lines model is operated across the Council: - the first line – Service Areas that own and manage risk; - the second line – teams that oversee or specialise in risk management and developing frameworks and policies, for example, Information Governance; Strategic Change and Delivery; Risk Management; and Corporate Health and Safety; and - the third line – teams that provide independent assurance, above all internal audit.	In June 2018 it was identified that a number of historic management actions to address Internal Audit findings had either not been implemented, or were implemented but had not been sustained, resulting in a total of 30 historic IA findings being reopened and tracked as overdue (26 for the Council and 4 for the Edinburgh Integration Joint Board). Whilst the majority of the Council's 26 findings have now been addressed, a number of current agreed management actions continue not to achieve their agreed implementation dates. Progress towards address open IA findings is reported quarterly to the Governance, Risk, and Best Value Committee. A 'validation' audit is also included in the annual plan to confirm whether management actions implemented to address closed IA findings have been effectively implemented and sustained. - The Enterprise Risk Management Policy describes how risk management aligns with the achievement of objectives.. - Assurance on the adequacy and effectiveness of controls in place to mitigate the most significant risks faced by the Council is delivered via completion of the annual Internal Audit Plan. The 2020/21 plan can be located at: Internal Audit Annual Plan 2020/21. - An Internal Audit report is produced at the end of each audit which includes findings that detail any control weaknesses identified and the associated risks. Actions are agreed with divisional and directorate management to ensure that these weaknesses are remediated, and implementation dates for completion of management actions are agreed. - Management's progress with closure of IA findings is monitored using the Team Central system launched in July 2018 and the actions and evidence provided by management are reviewed by Internal Audit prior to closure. - Overdue IA findings are reported monthly to the Corporate Leadership Team (CLT) and quarterly to the Council's Governance, Risk and Best Value Committee. The latest report provided to the Governance, Risk and Best Value Committee can be found at: Internal Audit - Overdue Findings and Late Management Responses. - The Annual Audit Report 2019-20 from Azets undertook a risk management arrangements. As a result, the operational risk management framework has also been refreshed and is currently being piloted prior to final approval by the Corporate Leadership Team and implementation across the Council. - As part of its Covid-19 response, the Council has established a process to ensure that all new and emerging Covid-19 risks are identified; assessed; recorded; actioned (where possible) and monitored. A separate Covid-19 Risk Management Plan has been maintained that is regularly reviewed by the Council's Incident Management Team and included in the quarterly risk reports provided to the Governance, Risk, and Best Value Committee. - The Council's Chief Internal Auditor is required (per Public Sector Internal Audit Standards) to provide an independent and objective annual opinion on the adequacy and effectiveness of the Council's control environment and governance and risk management frameworks. The opinion is provided to the Governance, Risk, and Best Value Committee and should also be used to inform the Council's Annual Governance Statement. - The Member/Officer Protocol (2016) sets out the roles and responsibilities of Elected Members and Council officers, including the Chief Executive, to ensure clarity when carrying out their respective duties. This is currently under review and will be complete 2021. - Councillors' Code of Conduct – Standards Commission - the standards councillors must apply when undertaking their Council duties. - Anti-bribery policy – introduced in 2012 to strengthen existing anti-corruption measures and to meet the requirements of the Bribery Act 2010. - Register of Elected Members' Interests and Expenses is published on elected member profiles and a hard copy is maintained for inspection – as required by the Standards Commission. - Policy on Fraud Prevention – introduced in 2013 and contains preventative and control measures designed to reduce the risks to the Council from fraud and fraudulent activity. - Anti-bribery Policy and Fraud Prevention Policy are essential learning for all Council employees, with e-learning modules available. - Wide range of internal and external counter fraud activities, including Council Tax, Benefits, parking, school placement and national fraud initiative work - The Council's Monitoring Officer will investigate serious allegations of fraud, corruption or maladministration and report findings and recommendations to full Council. - The Council's Whistleblowing Policy mandates an independent service provider with authority to decide on the categorising of disclosures and investigations, with investigation outcomes reported quarterly to the Governance, Risk and Best Value Committee and thereafter to the relevant executive committee convener. - Contract Standing Orders (February 2021) – regularly updated essential legal and operational rules for all Council staff to follow when procuring a contract, including escalation processes to Legal and Risk, ensuring that all procurements meet strategic objectives of the Council and achieve best value. - Grant Standing Orders – provide guidance, controls and regulate the grant application and award process throughout the Council and on behalf of the Edinburgh Integration Joint Board (EIJB).

	▪ There are also a number of additional third line of defence assurance providers who assess the adequacy and effectiveness of the Council's controls in addition to Internal Audit. These include (for example) External Audit (who assess the adequacy and effectiveness of the Council's key financial controls and audit the financial statements); The Care Inspectorate; the Scottish Housing Regulator; the Health and Safety Executive; and the Information Commissioners Office.	

Requirement of the Council's Code	6.2.2 Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.	Score out of 10: 9
Evidence of compliance and links	▪ During 2020/21, Internal Audit fully conformed with all aspects of the requirements of the Public Sector Internal Audit Standards. Including the requirement to maintain an internal quality assurance programme. The next quinquennial IA external quality assurance review is scheduled for 2021/22 in line with PSIAS requirements. ▪ The annual Internal Audit Plan is driven by the Council's organisational objectives and priorities, and focuses on providing assurance on the Council's most significant risks that may prevent achievement of objectives. objectives. Internal Audit is also required to provide ongoing coverage across all remaining Council services on a rolling three-year basis. ▪ Recognising the impacts of Covid-19 on Council services, a number of audits due to be completed to support the 2019/20 IA annual opinion were delayed, and a limited opinion was provided based on a reduced number of audits. This approach was validated with both CIPFA and the Chartered Institute of Internal Auditors. ▪ Recognising that the Council's risk profile significantly changed in response to Covid-19, the 2020/21 IA annual plan was reshaped to provide appropriate assurance on new and emerging Covid-19 risks, and was reduced in size to reflect the impact of the pandemic on Council services, and their capacity to support audit reviews. It is likely that another limited opinion based on a reduced number of audits will also be delivered in 2020/21. ▪ The Governance, Risk and Best Value (GRBV) Committee's remit includes agreeing internal audit plans and ensuring internal audit work is properly planned with due regard to risk, materiality and coverage, and scrutinising final Internal Audit reports. The Council's 2020/21 Internal Audit Plan was approved by the Governance, Risk and Best Value Committee in September 2020 ▪ The scopes of individual audit reviews detailed in the annual Internal Audit plan are designed to review and test the adequacy of the design and operating effectiveness of the governance, risk management frameworks and key controls established to support service delivery and (where relevant) compliance with applicable legislation. Where risk management and/or governance frameworks are considered as either high or medium risk in the context of individual audit reviews, these areas will be included in scope ▪ The Council's Chief Internal Auditor is required (per Public Sector Internal Audit Standards) to provide an independent and objective annual opinion on the adequacy and effectiveness of the Council's control environment and governance and risk management frameworks. The opinion is provided to the Governance, Risk, and Best Value Committee and should also be used to inform the Council's Annual Governance Statement. ▪ Annual Assurance Exercise – seeks assurance from executive directors, heads of service, significant Council companies and joint boards over a wide range of controls and requirements which is then certified by the responsible executive director/chief officer to inform the drafting of the Annual Governance Statement. This is also overseen by the Governance, Risk and Best Value Committee. ▪ The Council's risk management framework is continuously reviewed, and improvements are implemented as appropriate. ▪ The Council's Risk Appetite Statement and Enterprise Risk Management Policy are approved by GRBV Committee.	

Requirement of the Council's Code	6.2.3 Ensuring an audit committee or equivalent group/ 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; and that its recommendations are listened to and acted upon.	Score out of 10: 7
Evidence of compliance and links	The Council has a strong, independent audit committee which is chaired by an opposition elected member. The Council's GRBV committee is independent as the Council's main scrutiny committee as well as its audit committee. It is linked with the Council's decision-making bodies, having a relationship that both supports and challenges the services under the oversight of the executive committees. However, the Committee has the power to act on its own accord with no need for executive committee permission and its power to call any elected member or officer to the committee provides it the ability to effectively scrutinise. There is a history of scrutinising difficult areas for the Council including shared repairs and Cameron House. It has also improved governance across the Council by driving change such as policy review. The effectiveness of the committee has been reviewed as part of the 20/21 Internal Audit plan, and any recommendations resulting from that report will be considered for implementation following the Local Government elections in 2022. . ▪ The Accounts Commission Best Value Audit Report 2016 stated that the Governance, Risk and Best Value Committee 'provides effective scrutiny of the Council's operations and performance.'. and in its 2020 Best Value Assurance Audit report provided examples of effective scrutiny of the committee. ▪ Committee Terms of Reference and Delegated Functions require the Governance, Risk and Best Value Committee to be convened by a senior opposition member. The Executive Director of Resources attends meetings in person, supported by other members of the Corporate Leadership Team. ▪ The Committee has the ability to review any of the Council's activities, to require action or further reports, and to call witnesses to support its debate. ▪ The Committee has a role in the Council's governance framework for its companies, scrutinising their past performance on an annual basis. ▪ The Committee receives quarterly and annual whistleblowing monitoring reports, including investigation outcomes and proposed management actions, and approved the introduction of a new process to monitor the implementation of management actions during the reporting period. The Council's independent whistleblowing service provider has direct access to the committee on request and the committee can request sight of full investigation reports and call on investigating officers and council officers to attend its meetings in private session to account for their actions. ▪ The Council has responded to external scrutiny, in the form of external audit and inspection reports, with improvement plans which are reported to the appropriate committees. ▪ GRBV also reviews and performs scrutiny on the CLT risk register; monitors progress with delivery of the Internal Audit Plan; and scrutinises all Internal Audit reports.	

Supporting principle	6.3 Managing data

Requirement of the Council's Code	6.3.1 Ensuring that data is properly managed, accurate and of a good quality.	Score out of 10: 6
Evidence of compliance and links	The Council has a strong centralised Information Governance Unit that monitors and assesses compliance with its statutory obligations under information governance legislation. As processes mature and training and awareness reach more staff there has been a significant increase in activity, particularly in relation to breach reporting. This increase reflects the fact that the Council is better at identifying issues when they occur and taking appropriate action to mitigate impact and reduce reoccurrence. The Council is subject to various pieces of Scottish and UK information legislation. UK data protection legislation governs how personal data is collected, managed and used by organisations. UK and Scottish information access legislation (Freedom of Information (Scotland) Act 2002, Environmental Information Regulations (Scotland) 2004, INSPIRE Scotland Regulations 2011, Re-use of Public Sector Information Regulations 2015, and the Pupils Educational Records (Scotland) Regulations 2003), governs how public authorities must deal with requests for information that are made to them. Finally, the Public Records (Scotland) Act 2011 governs how Scottish public authorities must manage their public records in accordance with best practice and standards. ▪ The Council's Information Governance Policy set out the Council's approach to the collection, storage, use, sharing and security of information, including employee roles and responsibilities. The Policy is supported by an information governance framework consisting of detailed guidance, procedures and mandatory training for all employees. The framework is promoted through an annual communications plan which includes various awareness raising initiatives and training events. Additional guidance has been provided to employees on managing data during the lockdown.	

- The Information Governance Unit maintains a series of Council-wide registers that document and classify how data, information and records should be managed in the Council. The Information Asset Register details the Council's information assets, the Record of Processing details why and how personal data is processed by the Council, and the Council's Record Retention Schedule details how long information and records should be retained in line with statutory requirement and business need.
- The Council explains how it manages its data, information and records to the public through various means. Its records managements arrangements are published in its statutory Records Management Plan, its personal data collection arrangements through its Privacy Notices, and how it provides access to information and records through its Publication Scheme.
- Data Protection Impact Assessments are carried out when new processes for handling personal data are introduced, or existing ones updated. This ensures compliance with all data protection principles and ensures that information risks are properly identified and appropriately managed. Procedures are in place to support information sharing arrangements within the organisation.
- The Council has standard access to information processes for the public that ensure its compliance with relevant legislation and its commitment to transparency and accountability. This includes personal data, environmental data and general information held by the Council.
- Standard information governance related terms and conditions are included within Council contracts.
- The Employee Code of Conduct gives clear guidance for employees on the use of Council Assets, Systems and Information.
- Policy on Fraud Prevention aims to uphold the highest standard of conduct and ethics in all areas of the Council's work.
- The ICT Acceptable Use Policy gives clear guidance on effective use of technology, providing opportunities to communicate and interact internally, with partners and with the public. The Policy outlines the standards of conduct that are required of staff when using all electronic communications and systems.
- An Information Board has been established to facilitate better information management across the Council.
- A Cyber and Information Security Steering Group, chaired by the Executive Director of Resources was approved by CLT and meets monthly. The Executive Director of Resources is also the Scottish Government Executive Director lead for cybersecurity arrangements. The Council has achieved Cyber Essentials, Public Services Network (PSN) accreditation and is working towards Cyber Essentials Plus accreditation. These accreditations provide assurance on the effectiveness of the Council's network security controls.
- Vulnerability Scanning has been implemented across the Council's corporate network.
- Senior Management Teams regularly monitor performance of their services as part of the Council's Performance Framework. A key element of this involves senior officers analysing the performance data in advance of the performance discussion to identify areas of good practice and areas for improvement. The quality and accuracy of the data is assessed at this point to ensure that the performance information is robust.
- An annual information governance maturity assessment is undertaken Council-wide to measure compliance against policy and legislation. Its findings are reported to Directors, the Information Board and the Cyber and Information Security Steering Group.
- Data quality is also reviewed and audited as part of statutory returns (for example Local Government Benchmarking Framework, Children's Social Work Services returns) to ensure performance information is robust and accurate.
- Established management information and reporting supports service managers with their operational decision making and allows for comparisons and trends over time to be analysed with confidence.
- All contract extensions and reviews require a check to ensure that necessary clauses on information governance obligations have been included.

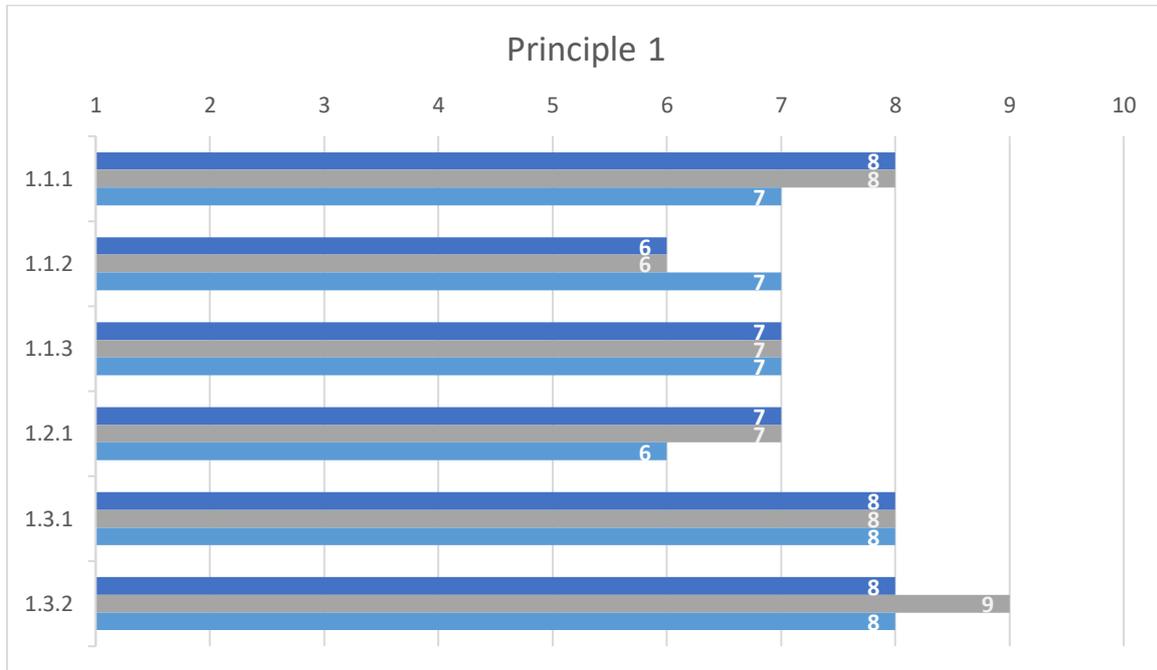| Supporting principle	6.4 Strong public financial management	
Requirement of the Council's Code	6.4.1 Ensuring that financial management is integrated at all levels of planning and control, and supports the achievement of outcomes and short-term financial and operational performance.	Score out of 10: 7
Evidence of compliance and links	The Council operates a tiered framework of financial planning and control, with regular updates provided to Senior Management Teams, the Council Leadership Team and elected members. There are, however, opportunities to improve transparency in financial reporting and improvements to the internal control framework are also required to provide increased assurance as to their effectiveness. - The Council's Financial Regulations set out the responsibilities of Executive Directors in managing their respective budgets within approved levels. To this end, Finance staff work closely with service managers in supporting the development and delivery of robust savings measures, as well as providing timely advice facilitating the management of risks and pressures and, where necessary, highlighting issues where a service- or Council-wide response may be required. - Given the constraints under which all service areas are necessarily working, the role of Finance staff continues to combine the functions of support and challenge, with an increasing emphasis upon informing decisions about the relative prioritisation afforded to services as a route towards longer-term sustainability. - Technical and more general management training has been delivered to all professional accountancy staff for onward dissemination of the principles of good financial management throughout the organisation. Principal Accountants attend service senior management team meetings and the Finance function is represented on the boards of all of the main transformational projects, as well as project assurance reviews. - The Council has a comprehensive system of revenue and capital monitoring in place and the summarised position is regularly considered at Service Management Teams and the Corporate Leadership Team. The focus of this monitoring has been realigned more specifically towards high-risk, material and/or more volatile areas, allowing available staffing resource to support a range of key initiatives within the Council. - The Council's internal control framework was examined as part of the 2018/19 Annual Audit process and assessed to be well-designed and effective in supporting the Council's wider governance framework and in the 2019/20 Annual Audit Report to the Council did not find any significant weaknesses in the Council's accounting and internal control systems. - As part of the wider new elected member induction process, the Finance function has supported improving the financial literacy of members through the provision of dedicated, well-attended sessions on financial statements, financial planning and treasury management. Officers are also assigned to work with each political group in developing its budget proposals and advising on wider financial matters.	
Principle 6 - Improvement plan	1) Alignment with and implementation of the Council's new Operational Risk Management Framework and refreshed Enterprise Risk Management Policy and Risk Appetite Statement will be undertaken during 2021/22 2) Roll out Operational Risk Framework and Project Management Risk Approach 3) Embed risk management process through effective and robust training/engagement 4) Implement the proposed governance and assurance model to ensure that there is sufficient capacity and skills available across the Council to support effective governance and risk management activities and ensure that key controls established to manage significant risks continue to operate effectively. 5) Progress the actions identified in Internal Audit's review into council assurance and the annual governance statement 6) The effectiveness of the Governance, Risk and Best Value Committee will be reviewed in the 21/22 Internal Audit Plan. 7) To implement and ensure that vulnerability scanning across the Learning and Teaching Network.	1) Service Director, Legal and Assurance 2) Service Director, Legal and Assurance 3) Service Director, Legal and Assurance 4) Service Director, Legal and Assurance 5) Service Director, Legal and Assurance 6) Service Director, Legal and Assurance 7) Executive Director of Education and Children's Services

Principle 7	Implementing good practices in transparency, reporting, and audit to deliver effective accountability
Supporting principle	**7.1 Implementing good practice in transparency**

Requirement of the Council's Code	7.1.1 Writing and communicating reports to the public and other stakeholders in a transparent manner which facilitates accountability and accessibility.	Score out of 10: **8**

Evidence of compliance and links	The Council's reports have a strong focus on decision-making and the information required to make those decisions. The committee report template and guidance includes standard sections that provides the necessary information for elected members to take decisions with clear explanation of key considerations. Access to reports is good with a robust focus on ensuring private reports are kept to a minimum and thus most decision making is done in public. ▪ The Council's procedural standing orders ensure compliance with requirements outlined in the Local Government (Access to Information Act) 1985. ▪ Council minutes are concise and provide all necessary information as required by the Local Government (Scotland) Act 1973. ▪ Training on the Access to Information Act is provided for key officers and elected members as part of the Governance Framework Training Session. ▪ All Council and Committee reports and decisions are recorded and are available on the CEC website (from May 2003). ▪ Webcasting of Council and major committee meetings – webcasts available for 5 years online and then by request via the Council archive. ▪ New report templates and guidance are routinely introduced, the latest of which was in November 2018. This stresses the importance of using plain English and includes standard sections including an executive summary. ▪ The Modern.Gov committee management system was implemented in late 2019. This updated the online committee paper archive system allowing for better search facilities and provided functionality which allows for the secure electronic transmission of private committee reports and information. A bespoke committee paper app has been made available to elected members and members of the public which allows for secure access, archiving and personal annotation of committee reports.

Supporting principle	**7.2 Implementing good practices in reporting**

Requirement of the Council's Code	7.2.1 Elected member and senior management owned annual reporting on performance, best value and resource stewardship.	Score out of 10: **7**

Evidence of compliance and links	As part of the Council's annual performance framework, performance is submitted to Council annually. The Council has a business plan and a performance framework. Additional reporting is published on delivery of the 52 Coalition Commitments and officers produce their own analysis of the Local Government Benchmarking Framework report. Various governance and risk management documents are published and available to elected members and senior management. This includes CLT Risk Register, Internal Audit Plan, Internal Audit reports and the Internal Audit annual opinion. ▪ Annual publication of progress reports against the Council's outcome-based Performance Framework and public scrutiny by elected members. ▪ Annual publication of performance against Community Plan indicators and targets. ▪ Annual performance report on the Integration Joint Board (IJB) including 23 National Indicators and progress report of its strategic direction to IJB. ▪ Annual submission to Local Government Benchmarking Framework on various performance indicators including indicators relating to value for money and stewardship of resources. ▪ Annual submission to Scottish Public Services Ombudsman of Council complaints. ▪ Various thematic annual submissions to stakeholders e.g. Education returns, Scottish Social Housing Charter Indicators, financial submission to Scottish Government etc. ▪ Results of Edinburgh People Survey are reported and acted upon. ▪ Regular performance discussion within service areas on operational performance. ▪ Quarterly CLT performance meeting discussing service level performance. Senior Managers accountable for their area performance providing comments for indicators along with service improvements. ▪ Six monthly reporting to elected members on coalition commitments to give Council Leaders/Conveners opportunity to discuss the progress in achieving milestones and performance measures. ▪ Edinburgh by Numbers is an infographic report with collection of city facts and figures for people who do business here. ▪ Various thematic reports e.g. on Educational Attainment are available to access online. ▪ The Council publishes performance information regularly to inform our customers and stakeholders about progress towards delivery of strategic aims and outcomes. This demonstrates our ability to be transparent and accountable and our commitment to seeking continuous improvement. ▪ A "Budget Book" has been created for Elected members to give them additional information and context when making complex budget decisions. Breaking down the approved expenditure by service area and directorate to show how our money is spent in a clearer and more transparent way.

Requirement of the Council's Code	7.2.2 Ensuring that robust arrangements for assessing compliance with Corporate Governance Code principles, publishing results and improvement actions are in place for the Council and jointly managed services.	Score out of 10: **7**

Evidence of compliance and links	Assessing compliance with the Corporate Governance Code (CGC, Previously CGF) in 2016/17 highlighted many areas where improvement was required in the process for collecting the data. A review took place with input from elected members which identified weaknesses and identified improvement actions to ensure the CGC is a more effective tool in improving processes and practices across the council. Timetabling and content of both the CGC and the Annual Directorate Assurance Exercise continue to be developed to allow for both processes to inform and complement each other and the Council's Annual Governance Statement. Until the links between the improvement actions of directorates, the framework, assurance schedules and the annual governance statement are strengthened, the framework will only have a limited impact. ▪ A Corporate Governance Code Self-Assessment Exercise, following the Cipfa/SOLACE recommended format, is undertaken annually and submitted in full to the GRBV Committee. ▪ The CG Framework Code elf-Assessment Exercise is reviewed by the Council's CLT and it seeks to apply improvements when identified. ▪ The self-assessment for the period 1 April 2018 - 31 March 2019 was reported to the GRBV Committee on 17 September 2019. ▪ The self-assessment for the period 1 April 2019 – 31 March 2020 was reported to GRBV Committee on 03 November 2020. ▪ Regular review and enhancement of the annual assurance exercise is undertaken to ensure that evidence requirements and quality of output are able to inform production of the Council's Governance Statement.

Requirement of the Council's Code	7.2.3 Ensuring that 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.	Score out of 10: 8

The Council adopts a number of means to improve the transparency of its financial affairs, including relevant commentary in its Annual Accounts, production of the annual Key Facts and Figures publication and supplementary information to accompany the issuing of Council Tax bills.

- The Council's financial statements have been prepared by the statutory deadline and without subsequent qualification every year since 1997/98.
- The financial statements are accompanied by a management commentary that includes a range of key financial performance indicators, prepared in accordance with professional standards and with prior-year comparator and background information. A summarised version of the statements is also produced. The Council also actively participates in the Local Government Benchmarking Framework and other performance improvement networks to examine opportunities to adopt and share best practice with other local authorities and public-sector bodies.
- The Council additionally prepares an annual Key Facts and Figures document that provides, in an accessible format, details of its revenue and capital budgets and associated key activities.

Supporting principle	7.3 Assurance and effective accountability

Requirement of the Council's Code	7.3.1 Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met.	Score out of 10: 5

Evidence of compliance and links

Partnership working within Edinburgh is strong and the community planning partnership has strong support and commitment from all partners. However, decision making remains with individual partners so although accountability is defined it is not always clear to those observing the Partnership. Health and Social Care has different arrangements from the rest of the council through the IJB and we are working within a legislative framework. Issues raised in regard to Marketing Edinburgh indicate that improvements are needed in the Council's ALEOs arrangements regarding decision making if ALEOs are experiencing distress or have a lack of executive leadership.

- Arrangements for scrutiny and accountability for services directed by the IJB were agreed in the scheme in May 2016. The Scheme will be reviewed in 2021 (delayed from 2020 due to Covid-19 pandemic). There is a need, however, to further clarify roles and responsibilities within the complex accountability arrangements of the IJB. EIJB, CEC and NHS Lothian all have duties and responsibilities out of the creation of the IJB.
- Council Companies' Hub established in June 2016 to improve the officer scrutiny of Council companies. It clarifies roles and responsibilities, good governance, elected members duties as councillors and the mitigation of conflicts of interest.
- Annual performance reporting by Council Companies to the responsible Executive Committee and GRBV has commenced, with a report template and guidance produced in November 2018..
- The Council's Chief Executive holds regular one to one meetings with Chief Executives of the Council's key ALEOs.
- The Edinburgh Partnership (EP) is made up of a Board, four strategic partnerships, four locality partnerships and 13 neighbourhood networks. The EP Board is not an incorporated body. The partnership operates in a spirit of mutual respect and partnership working. Each member has equal standing. The EP Community Plan 2018-28 includes three strategic priorities that have been agreed on the basis of resourced commitments being made by community planning partners. The aim of the partnership is to work together to address common problems and to hold partners to account in terms of partnership services.
- The Edinburgh Partnership (EP) is made up of a Board, four strategic partnerships, four locality partnerships and 13 neighbourhood networks. The EP Board is not an incorporated body. The partnership operates in a spirit of mutual respect and partnership working. Each member has equal standing. The EP Community Plan 2018-28 includes three strategic priorities that have been agreed on the basis of resourced commitments being made by community planning partners. The aim of the partnership is to work together to address common problems and to hold partners to account in terms of partnership services.
- During 2018 the EP Board carried out a review and consultation of its governance arrangements and developed a Local Outcome Improvement Plan (Community Plan) in response to the legal requirements of the Community Empowerment (Scotland) Act 2015. The new plan states the ambitions to further strengthen approaches to change, challenge and effective partnership working in tackling poverty and inequality in the city. Locality Improvement Plans, also a legal requirement, were approved in November 2017 following a period of extensive consultation with communities and public and voluntary sector partners. The priorities set out in the Locality Improvement Plans were reviewed and updated in 2020 to ensure they were still relevant.
- A record of partners who deliver statutory services is maintained through a Service Level Agreement (SLA) register. This is regularly reviewed and input provided by all service areas.

Requirement of the Council's Code	7.3.2 Ensuring that internal audit arrangements provide assurance on governance arrangements and risks from 3rd party service delivery and that this is reflected in the annual governance statement.	Score out of 10: 8

Evidence of compliance and links

Third party or supplier management risk is a consistent theme that is reflected in a number of specific risks included in the CLT risk register, and has been covered by a number of recent audits. Due to Covid-19 and the subsequent delay to signing off internal audits there was not the opportunity to include as much detail in the Annual Governance Statement. This continues to be a significant risk for the Council as not all IA findings have yet been addressed, and new and significant weaknesses in supplier management controls continue to emerge.

Additionally, supplier management risk increased significantly during Covid-19, and the 2020/21 IA annual plan was adjusted to focus on this increased risks. Completed audits that focused on supplier management risk included:

- Covid-19 supplier relief arrangements;
- Spaces for People; and
- Procurement and Allocation of Personal Protective Equipment

An additional audit was also added to the 2020/21 IA annual plan at management's request that focused on the adequacy of the Council's supplier management arrangements in relation to a specific high risk contract.

Management is also working through the relevant supplier management findings raised in the audits detailed below to ensure that the risks identified have been mitigated.

- Contract management and Construction Scheme Industry Payment Deductions audit (July 2019);
- CGI Subcontract Management (November 2019);
- Brexit Risk and Supply Chain Management (August 2020);
- CGI Partnership Management and Governance (July 2020); and
- Unsupported Technology (Shadow IT) (August 2020).

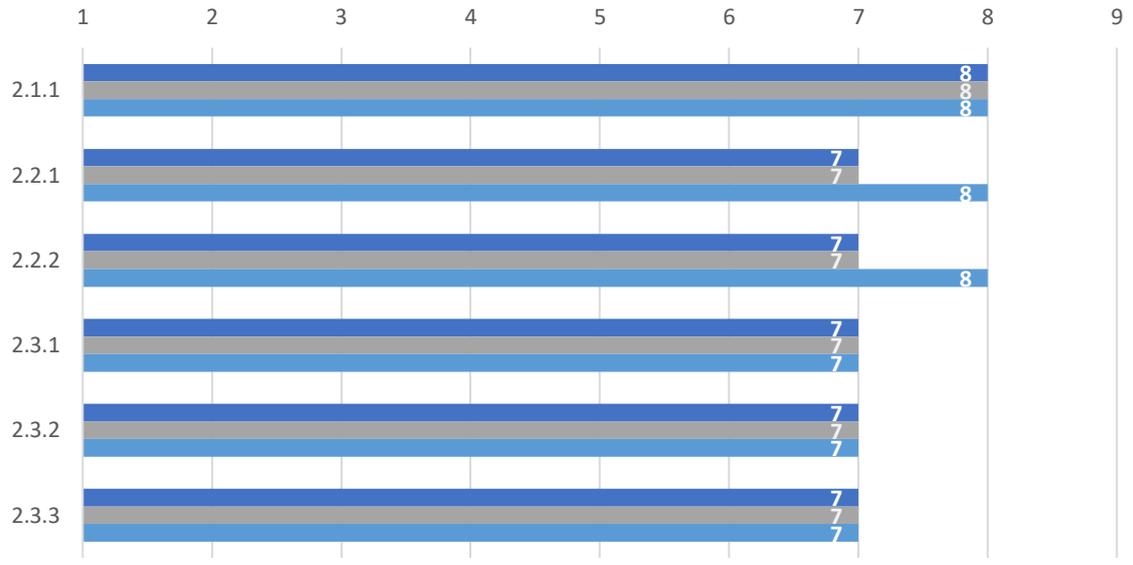| Requirement of the Council's Code	7.3.3 Ensuring that recommendations from Internal Audit, External Audit, peer challenge, reviews and inspections are welcomed and acted upon.	Score out of 10: 4

Evidence of compliance and links	In June 2018 it was identified that a number of historic management actions to address Internal Audit findings had either not been implemented, or were implemented but had not been sustained, resulting in a total of 30 historic IA findings being reopened and tracked as overdue (26 for the Council and 4 for the Edinburgh Integration Joint Board). Whilst the majority of the Council's 26 findings have now been addressed, a number of current agreed management actions continue not to achieve their agreed implementation dates. Progress towards address open IA findings is reported quarterly to the Governance, Risk, and Best Value Committee. A 'validation' audit is also included in the annual plan to confirm whether management actions implemented to address closed IA findings have been effectively implemented and sustained. ■ Implementation of agreed management actions to support closure of Internal Audit findings raised is monitored with validation performed to confirm that controls gaps have been addressed prior to closure. All overdue findings and supporting agreed management actions and findings (those that have not achieved their initial implementation date) are reported monthly to the Council's Corporate Leadership Team and quarterly to the Governance, Risk and Best Value Committee. The latest report is located at Internal Audit - Overdue Findings and Late Management Responses ■ Historically an annual validation audit is also included in the IA plan. This assesses whether controls to address historic controls gaps have been implemented and sustained. ■ Coverage and assessment of these areas forms an integral part of the annual assurance exercise in preparation for the writing of the Annual Governance Statement, submitted to council with the unaudited annual accounts. ■ The Council's Strategy & Communication service along with Finance lead on the Annual Audit report of Council services to support statutory duties and use external scrutiny to ensure services benchmark with their peers. The Audit Report is scrutinised by the Governance, Risk and Best Value Committee and an improvement plan is developed to ensure actions identified in the report are acted upon. ■ Following a Scottish Government Building Standards Division audit of the Council's Building Standards Service in 2017, a number of areas for improvements were identified as a prerequisite for continued verification of the service. Customer engagement through Stakeholder panel, quarterly newsletters and a programme of strategic engagement are ongoing. A programme of continuous improvement across the operational aspects of the service ensure change is being embedded and Building Standards achieved reaccreditation for a period of 2 years in the 20/21 period (1 May 2021 – 30 April 2023). The appointment as verifier is conditional on sustained and improved performance as well as adherence to actions set out in the Building Standards Improvement Plan, this progress is reported regularly to the Planning Committee.
Principle 7 - Improvement plan	1) To create a consolidated decision tracker for Best Value, assurance and Annual Accounts recommendations. 2) Progress the actions identified in Internal Audit's review into council assurance and the annual governance statement. 3) Progress a review of Governance and Assurance in relation to the Council's Arm's Length External Organisations. 4) To action and monitor recommendations from the Best Value Assurance Audit Report. 5) Following presentation of the 2019/20 Internal Audit annual opinion to the Governance, Risk and Best Value Committee in August 2020, and agreement on amendment on the IA annual opinion, it was agreed that the Chief Executive and Executive Directors would draft a comprehensive plan detailing how the areas for improvement in the annual opinion will be addressed to ensure improvement in advance of 2020/21 annual opinion. To continue to progress and monitor this. 6) Address the findings of the GRBV external audit. 7) Implement a Governance and Assurance Team.	1) Service Director, Legal and Assurance 2) Service Director, Legal and Assurance 3) Service Director, Legal and Assurance 4) Service Director, Legal and Assurance 5) Chief Executive and Executive Directors 6) Service Director, Legal and Assurance 7) Service Director, Legal and Assurance

Appendix 2 – Comparison of 18/19, 19/20 and 20/21 Scoring

■ 2018/19
■ 2019/20
■ 2020/21

Principle 1

Principle 2

	1	2	3	4	5	6	7	8	9
2.1.1								8, 8, 8	
2.2.1							7, 7	8	
2.2.2							7, 7	8	
2.3.1							7, 7, 7		
2.3.2							7, 7, 7		
2.3.3							7, 7, 7		

Principle 3

	1	2	3	4	5	6	7	8	9
3.1.1								8, 8, 8	
3.1.2						6, 6, 6			

Principle 4

	1	2	3	4	5	6	7	8
4.1.1						6	7 / 7	
4.2.1						6 / 6	7	
4.2.2						6	7 / 7	
4.2.3							7 / 7 / 7	
4.3.1							7 / 7 / 7	

Principle 5

	1	2	3	4	5	6	7	8	9
5.1.1						6	7 / 7		
5.1.2							7 / 7 / 7		
5.2.1						6	7 / 7		
5.2.2						6 / 6	7		
5.2.3							7	8 / 8	
5.2.4								8 / 8 / 8	

Principle 6

6.1.1	7 / 6 / 6
6.2.1	7 / 7 / 6
6.2.2	7 / 9 / 9
6.2.3	8 / 8 / 7
6.3.1	6 / 6 / 6
6.4.1	7 / 7 / 7

Principle 7

7.1.1	8 / 8 / 8
7.2.1	7 / 7 / 7
7.2.2	6 / 5 / 7
7.2.3	8 / 8 / 8
7.3.1	6 / 5 / 5
7.3.2	7 / 7 / 8
7.3.3	6 / 5 / 4