

Governance, Risk and Best Value Committee

10.00am, Tuesday, 14 March 2023

Annual Assurance Schedule – Corporate Services

Executive/routine Wards Council Commitments	Executive
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1. Recommendations

- 1.1 To note the Corporate Services Directorate annual assurance schedule for 2021-22, submitted for scrutiny.

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Executive Director of Corporate Services

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Annual Assurance Schedule – Corporate Services Directorate

2. Background

- 2.1 Each year the City of Edinburgh Council requires that Executive Directors complete Certificates of Assurance that represent their view of the effectiveness and appropriateness of controls in their areas of responsibility. These Certificates support the Annual Governance Statement which is a component part of the authority's Statement of Accounts.
- 2.2 An Assurance Schedule, to help prompt Executive Directors and relevant Service Directors to consider various aspects of their control environment, is circulated in advance of Certificates. The schedule will help highlight any areas of concern.
- 2.3 Improvement actions from the assurance exercise are used to inform the related Corporate Governance Framework Self-assessment exercise. Together both exercises combine to provide a holistic look across the Council's control framework, incorporating both design and application. Both processes will continue to be reviewed in line with feedback.

3. Main report

- 3.1 The Corporate Services Directorate schedule (appendix 1) was completed and returned to the Democracy, Governance and Resilience team within Legal and Assurance, after which a Certificate of Assurance was issued. This informed the drafting of the Annual Governance Statement, submitted to Council as part of the Unaudited Annual Accounts on 30 June 2022.
- 3.2 The Certificates of Assurance requires Service Directors and Executive Directors to confirm that:
 - 3.2.1 They have considered the effectiveness of controls in their service area/directorate, including controls in place to mitigate major risks to their service area/directorate's objectives.
 - 3.2.2 To the best of their knowledge, appropriate controls are in operation upon which they can place reasonable assurance and that there are no

significant matters arising that should be raised specifically in the Annual Governance Statement (or otherwise); and,

3.2.3 They have identified actions that will be taken to continue improvement.

3.3 The schedule is completed by the Executive Director concerned.

3.4 Before signing their Certificate of Assurance, the Executive Director should ensure that the schedule has been completed accurately. In the case of the Corporate Services Directorate, this was drafted by the previous Executive Director of Corporate Services and approved by the Interim Executive Director of Corporate Services.

4. Next Steps

4.1 An improvement plan for the Corporate Services Directorate is attached at appendix two. This includes actions in relation to identified internal control weaknesses. In each instance a responsible officer and a deadline for completion is included. It should be noted that the impact of the Covid-19 pandemic continued throughout the period of this assurance schedule and therefore it is likely that elements of the improvement plan will need to be reassessed and deadlines for delivery reviewed.

4.2 The process will continue to be reviewed in line with feedback to ensure that effective assurance is provided.

4.3 Relevant improvement actions will be included in the Corporate Governance Framework Self-Assessment exercise for 2022-23 where there is an impact on the design of the Council's corporate control framework.

4.4 The 2022-23 Annual Assurance Schedule for Corporate Services will be presented to Governance, Risk and Best Value Committee in 12 months for scrutiny.

5. Financial impact

5.1 The annual assurance process and production of the annual governance statement is contained within relevant Directorate budgets.

5.2 An effective control framework is key in ensuring that the Council is able to achieve Best Value (Economy, Efficiency and Effectiveness) in the stewardship of its resources and delivery of intended outcomes.

6. Stakeholder/Community Impact

6.1 The assurance schedule exercise acts as a prompt for service areas to think about good governance and the internal control environment. Action plans support improvements in areas where weaknesses have been identified.

6.2 Completed schedules are reviewed by the Democracy, Governance and Resilience Senior Manager and are provided to the Chief Internal Auditor for comment.

- 6.3 The Annual Assurance Schedule template was drafted using input from the Council's subject matter experts, including our line 2 and line 3 teams as part of the '3 lines' model advocated by the Chief Internal Auditor. This included contributions from Resilience, Audit and Risk, Health and Safety, Corporate Governance, Legal Services, Finance and Human Resources.
- 6.4 Outcomes and areas of significant control weakness identified in the Corporate Governance Framework Self-Assessment Exercise are used to inform the structure and content of assurance schedules through a process of continuous review.

7. Background reading/external references

- 7.1 <https://www.edinburgh.gov.uk/downloads/file/30278/audited-annual-accounts-2021-22>

8. Appendices

- 8.1 Appendix 1 – Corporate Services Directorate Annual Assurance Schedule
- 8.2 Appendix 2 – Corporate Services Directorate Improvement Plan

Assurance Statement						
Ref	Statement	Response		Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
1	Internal Control Environment	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)			
1.1	I have internal controls and procedures in place throughout my directorate that are proportionate, robust, monitored and operate effectively.	Compliant	Breach of ICT acceptable use policy and also data breaches in a number of cases. All matters were fully investigated and addressed. There were also a number of whistleblowing concerns raised with safe call which have been investigated and addressed as appropriate and reported upon to the Governance, Risk and Best Value Committee as part of the regular reporting by the Monitoring Officer.	Annual Internal Audit Plan (based on most significant risks to the Council) CLT Change Board – programme/project management framework Council Companies/ALEOs – Governance Hub, Observers, annual reporting to Executive Committee and GRBV Community planning – Edinburgh Partnership, Community Plan Contingency planning and business continuity arrangements EIJB – scrutiny and accountability arrangements agreed through scheme Enterprise Risk Management Policy and Risk Management Procedure External validation/review eg. external audit, independent assurance providers GRBV quarterly scrutiny of top risks GRBV scrutiny of CLT risk register, delivery of Internal Audit Plan and of all Internal Audit reports Health and safety audits Informal and formal reviews eg. internal audit, quality assurance audits Overdue audit recommendations report monthly to CLT and quarterly to GRBV Policies that mitigate risks eg. Anti-bribery, Fraud Prevention, Whistleblowing Quarterly corporate risks scrutinised at CLT Quarterly Risk and Assurance Committees Regular 121 meetings between the Council's Chief Executive and the Chief Executives of key ALEOs Report template and guidance – section on risks Reporting/review/monitoring at all levels – committee, CLT, SMTs, service level Risk Appetite Statement Risk Management Groups Risk management policies and strategies (eg procurement, standing orders, project management, health and safety, information governance)	Range of internal controls via: 1:1s with Service Directors and Heads of Service, Corporate Services Management Team monthly reviews of budget, procurement, workforce, digital, internal audit other control issues. Additional controls via the Quarterly Risk and Assurance Reviews of Divisions and Directorate Health & Safety Group meetings and the Directorate Joint Consultative Committee with the trade unions.	Review of financial authorisations and hierarchy needs to be undertaken to align with the Corporate Services management structure which was implemented in July 2021.
1.2	I have controls and procedures in place to manage the risks in delivering services through council companies, partners and third parties.	Compliant	No	Risk Management Procedure Risk management tools Schools assurance programme Shareholder or service level agreements Team Central – monitoring implementation of audit recommendations Training, eLearning and workshops for staff and members Wide ranging internal and external counter fraud activity	A range of controls are in place, including professional oversight and input from Council Observers at a senior level, a dedicated team within Finance that supports ALEOs and Group Accounts work, etc. Strong governance arrangements also exist with key partners such as CGI and a range of third party suppliers and partners. The Directorate also regularly reviews compliance with Contract Standing Orders, the Contract and Grants Management Guidance and other associated controls. Work is ongoing with the Directorate Shadow IT Register to ensure that this is maintained with a successful security check carried out using this in December 2021.	
1.3	My internal controls and procedures and their effectiveness are regularly reviewed and the last review did not identify any weaknesses that could have an impact on the Annual Accounts.	Compliant	No		Internal controls within Corporate Services are kept under regular review and assurance testing is undertaken during various points in the year via Quarterly Divisional Performance and Assurance meetings.	
1.4	The monitoring process applied to funding/operating agreements has not identified any problems that could have an impact on Annual or Group Accounts.	Compliant	No		Grant Standing Orders are reviewed annually and this ensures effective controls over funds allocated to third parties, including the voluntary sector, particularly within the Policy and Insight Team.	
2	Risk and Resilience	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
2.1	I have risk management arrangements in place to identify the key risks to my directorate (and the Council).	Compliant	No	Budget Planning CLT Change Board – programme/project management framework CLT scrutiny Contingency planning and business continuity arrangements Council Business Plan Enterprise Risk Management Policy GRBV quarterly scrutiny of top risks Health and safety audits Internal and external audits	Divisional Risk Registers and the Directorate Risk Register are kept under regular review and programme specific risks and issues are also managed via programme boards and the Change Board. These will be further developed in line with the rollout of the Council's new Operational Risk Management Framework, which the Directorate has been actively	
2.2	I have effective controls and procedures in place to record and manage the risks identified above to a tolerable level or actions are put in place to mitigate and manage the risk.	Compliant	No	Internal Audit Plan development considers top risks Leader's induction includes Risk Management Quarterly corporate risks scrutinised at CLT Quarterly Risk and Assurance Committees Report template and guidance – section on risks Reporting/review/monitoring at all levels – committee, CLT, SMTs, service level Risk Appetite Statement Risk Management Groups Risk management policies and strategies (eg procurement, standing orders, project management, health and safety, information governance) Risk Management Procedure Risk management tools Schools assurance programme Service Planning	Range of internal controls enable risk management via: 1:1s with Service Directors/Heads of Service, Directorate Management Team monthly reviews of budget, procurement, workforce, digital, internal audit other control issues. Additional controls via the Quarterly Risk and Assurance Group and Health & Safety Group meetings, programme boards, the Change Board and other governance and assurance processes operated within the Directorate. Work is ongoing with the Directorate Shadow IT Register to ensure that this is maintained with a successful security check carried out using this in December 2021.	Full 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 2022/23 within the Directorate, following the completion of the pilots and in accordance with the roll-out programme being led by the Service Director: Legal and Assurance and the Head of Audit and Risk.

2.3	The robustness and effectiveness of my risk management arrangements is regularly reviewed and the last review did not identify any weaknesses that could have an impact on the Annual Accounts.	Compliant	No	Training, eLearning and workshops for staff and members	A formal Internal Audit review of Risk Management was performed during the last financial year and this was complemented by the findings from the Best Value Assurance Review. There were a number of findings identified for improvement and enhancement which are being taken forward for the whole Council and these need to be equally applied within the Corporate Services Directorate.	Full 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 2022/23 within the Directorate, following the completion of the pilots and in accordance with the roll-out programme being led by the Service Director: Legal and Assurance and the Head of Audit and Risk.
2.4	There is appropriate escalation/communication to the directorate Risk Committee and CLT Risk Committee (as appropriate) of significant issues, risks and weaknesses in risk management.	Compliant	No		Formal escalation of issues is checked as a core part of the Corporate Services Risk and Assurance Committee agenda and then at the CLT Risk Committee as appropriate. The minutes from these groups demonstrates that escalation does occur and is managed effectively.	
2.5	I have arrangements in place to promote and support the Council's policies and procedures for staff to raise awareness of risk concerns, Council wrongdoing and officer's misconduct.	Compliant	No		Corporate internal communications and information cascades through the Orb, Managers' News and direct updates to the Wider Leadership Team and through Divisions are used to remind colleagues about policies and procedures specifically. In addition, during the last 12 months the Executive Director of Corporate Services has been issuing fortnightly Vlogs to the Directorate which have been used to cascade and communicate the importance of key policies and information. The Directorate Operations Manager has also ensured that the Directorate Policy Register has been brought up to date, in line with a previous Internal Audit agreed management action.	The Interim Executive Director of Corporate Services is continuing to work with colleagues in Employee Communications to ensure that regular and ongoing communication across the Directorate is maintained.
2.6	My directorate has appropriate resilience arrangements in place and my directorate's business continuity plans and arrangements mitigate the business continuity risks facing our essential activities.	Compliant	No		The Directorate's resilience and business continuity arrangements have been well tested during the last year, aligned to the ongoing Covid-19 response and reporting into Council Incident Management Team meetings. Chief Officer on-call arrangements have also been well managed and the Directorate also leads the Council's contribution to the Lothian and Borders Local Resilience Partnership and the East of Scotland Regional Resilience Partnership (via the Executive Director). These plans have held up well and enabled prioritisation of teams and services to support business critical activities. Additionally, during the last year, the Directorate has appointed a new Deputy Resilience Co-ordinator (the Head of Health & Safety) in support of the Directorate Resilience Co-ordinator (the Head of Corporate Finance). The Executive Director of Corporate Services has also regularly deputised for and chaired the CIMT meetings throughout the year on behalf of the Chief Executive and has also deputised at Chief Executive Gold meetings with Local Authorities and NHS Lothian within the Lothian and Borders area. The Interim Executive Director has received a full resilience briefing from our Directorate Resilience Partner.	
3	Workforce Control	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)

3.1	I have arrangements in place to ensure compliance with payroll policies, overtime controls, absence management and performance e.g. home/remote working.	Compliant	No	<p>360 reviews Annual Internal Audit Plan (based on most significant risks to the Council) Employee Assistance Programme Employee Engagement External validation/review eg. external audit, independent assurance providers Financial benefits (credit union, season ticket loans, car benefit scheme, pension schemes) Funding scheme for professional qualifications HR Policies (Absence Management, Stress Management, Avoidance of Bullying and Harassment, Equal Treatment) Informal and formal reviews eg. internal audit, quality assurance audits Inspiring Talent Programme Internal and External training opportunities</p>	Internal controls within Corporate Services are kept under regular review and assurance testing is undertaken during various points in the year via Quarterly Divisional Performance and Assurance meetings. Monthly key performance indicators on sickness absence and payroll accuracy are reported to the Directorate Management Team, along with monthly reports on overtime use and our fuller Workforce Dashboard covering absence, overtime, agency worker use, etc.	
3.2	I have robust controls in place to ensure that statutory workforce requirements are met, including the management of off-payroll workers/contractors (including agency workers and consultants), ensuring approved framework contracts have been used and that those engaged are wholly compliant with the provisions of IR35 Council guidance and procedures.	Compliant	No	<p>Leader Induction and Essential Learning Leadership Development Programme– Future, Engage, Deliver Managing Attendance Training for managers Occupational Health service Onboarding, induction essential learning and CPD for officers Open framework agreement for Learning and Development People Strategy Performance Management Framework (Performance Conversations) Policies that mitigate risks eg. Anti-bribery, Fraud Prevention, Whistleblowing Regular reporting including Health & Safety Performance, absence levels</p>	Internal controls within Corporate Services are kept under regular review and assurance testing is undertaken during various points in the year via Quarterly Divisional Performance and Assurance meetings.	
3.3	I ensure compliance with the Council's HR policies and procedures across all of my service areas, eg. that recruitment and selection is only undertaken by appropriately trained individuals and is fully compliant with vacancy approvals and controls.	Compliant	No	<p>Staff benefits (enhanced entitlements leave entitlement, flexible working options, childcare vouchers, ride to work scheme, premium benefits scheme) Wide ranging internal and external counter fraud activity Wider Leadership Team (incl. Learning Sets) Wider Leadership Team programme</p>	The Council's HR policies are applied and monitored within the Corporate Services Directorate through reporting against the monthly Workforce Dashboard and overtime controls. In addition, the Corporate Services JCC ensures that feedback on the application of policies within Resources is provided on an ongoing basis by the recognised trade unions. Through the work undertaken in response to the Policy Management Audit, there are a number of HR policies that have been identified as not having been fully subjected to annual assurance processes and have not been updated for some considerable time. A example of this is the relocation assistance policy/scheme and the Chief Officers Disciplinary Policy/Procedure (also known as Heads of Department policy) which has not been updated since 1997.	The Service Director: HR and the Human Resources Division will be undertaking a review of the HR Policy Register and focussing upon bringing policies up to date where these may not have been previously prioritised, this will also require to address fully the findings from the QC led independent Inquiry and Reviews.
3.4	I have robust controls in place to manage new starts, movers and leavers, including induction and mandatory training, IT systems security (access and removal) and access to buildings and service users' homes.	Compliant	Ongoing issues remain with late notification of leavers in some teams, particularly Facilities Management which requires continued management attention. This can lead to overpayments and payroll recovery action being required.		The monthly Workforce Dashboard and associated Policy Management Audit actions have enabled improvements in the application of controls for ensuring that new starters and leavers are addressed appropriately. The implementation of the new Payroll Policy has made a significant and positive impact on the management of overpayments and is applied rigorously by HR. The Corporate Services Directorate has also successfully communicated the importance of this policy, leading to the successful closure of an Internal Audit management action relating to the payroll for employees within the Directorate.	
3.5	I have arrangements in place to manage staff health and wellbeing; ensuring that sickness absence, referral to occupational health and stress risk assessments is managed in compliance with the Council's HR policies.	Compliant	No		The Directorate Health & Safety Group reviews issues relating to wellbeing and safety on a regular basis. During the course of the last year, through fortnightly Executive Director Vlogs the importance of wellbeing has been highlighted to staff regularly and a series of wellbeing roadshows have been undertaken by the HR Division, which attendance and participation in has been encouraged from all teams.	

3.6	I ensure compliance with essential training requirements and support learning and development appropriately, including professional CPD requirements.	Compliant	No		Role based essential learning requirements have been developed by the HR Division and these are applied and supported throughout the Directorate, good practice in respect of this area exists in a number of service areas, such as Business Support. The implementation of the new MyLearningHub, Learning Experience Platform, by HR means that compliance with essential learning within teams can now be checked by line managers.	The Council has been delivering a range of monthly cyber security training to all employees. Compliance/uptake within Corporate Services at around 66%, whilst the best in the Council is significantly lower than this should be. This training has recently been agreed as mandatory by the Corporate Leadership Team and therefore new compliance monitoring will be required to be implemented corporately and for the directorate for 2022/23.
3.7	I have arrangements in place to support and manage staff performance e.g. regular 1:1/supervision meetings, performance/spotlight conversations.	Compliant	No		The importance of 1:1s is emphasised regularly in Directorate communications and the importance of annual performance conversations is rigorously monitored through the monthly Workforce Dashboard. Compliance levels from Corporate Services were again the highest in the Council for 2021/22 by a considerable margin.	
4	Council Companies	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
4.1	I have arrangements in place for the oversight and monitoring of the Council companies I am responsible for, that give me adequate assurance over their operation and delivery for the Council.	Compliant	No	Annual Assurance Process (Directorates) Council Companies/ALEOs – Governance Hub, Observers, annual reporting to Executive Committee and GRBV Regular 121 meetings between the Council's Chief Executive and the Chief Executives of key ALEOs Service Level Agreement Register Shareholder or service level agreements	Oversight of the relevant Council companies is maintained by the Council Observers, via the Governance Hub meetings, SLA compliance, etc. In addition as the Chairman of LPFE Ltd and a Companies House appointed director, I maintain direct oversight and assurance of LPFE matters and the overall management of the LPF Group.	To ensure that there are no governance gaps or concerns in relation to LPFE Ltd, the Service Director: Finance and Procurement has been formally appointed as the interim Chair of the Company, by the Board of Directors, with effect from 21.2.2022. An ALEO framework is currently under development.
4.2	I have an appropriate Service Level Agreement, or other appropriate legal agreement, in place for each Arm's Length External Organisation that I am responsible for.	Compliant	No		Service Level Agreements are in operation for ALEOs, such as Lothian Pension Fund, Lothian Valuation Joint Board and also for the Edinburgh Integration Joint Board.	The SLA for LPF is currently under review to ensure this includes the clerking support as provided. The EIJB Scheme is also currently under review.
5	Engagement and Consultation	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
5.1	My directorate engages effectively with institutional stakeholders, service users and individual citizens, applying the council's consultation and engagement standards with evidence that the insights gathered are used to shape my directorates activities.	Compliant	No	Budget consultation Business sector forums Community engagement activity Community engagement strategy/policy Complaints Improvement Plan Consultation framework Consultation Hub Council Change Strategy Committee Papers Online Current partnerships eg. Poverty Commission, Tourism Strategy, EIJB, City Deal Edinburgh Partnership (LCCPs, Neighbourhood Networks) Edinburgh People Survey	The directorate applies a range of controls in this area in addition to the corporate controls, such as the application of the Consultation Policy and the management of the Consultation Advisory Panel, which reports to CLT on a monthly basis.	The Council's Consultation Policy was approved in August 2021 and is still in the relatively early stages of implementation. An internal audit of the effectiveness of these arrangements has been proposed for the 2022/23 Audit Plan and will provide further assurance and identification of any opportunities to strengthen or improve these controls.
5.2	I have arrangements in place throughout my directorate to ensure that there are effective communication methods that encourage, collect and evaluate views and experiences (while ensuring inclusivity e.g. customer surveys, consultation procedures, social media presence, etc.) and that these insights are used to inform the work of the directorate.	Compliant	No	Government partnership working Have Your Say webpage Multi-agency partnerships Multi-channel methodology eg. social media platform development Networks/user groups – eg. Edinburgh Tenants' Federation Partnership agreements eg. Police Scotland Partnership governance arrangements Partnership governance documentation Partnership plans eg. Edinburgh Children's Partnership Petitions and Deputations	The Directorate applies a range of controls in this area in addition to the corporate controls.	
5.3	I have appropriate arrangements in place throughout my directorate for recording, monitoring and managing customer service complaints and customer satisfaction.	Compliant	No	Policies and procedures (consultation framework) Poverty Commission Public participation – deputations and petitions Public sector partnerships Publication of Council diary Report template – section on consultation Stakeholder group meetings Strategic documentation eg. vision statements, aims, etc. Strategic plans and agreements	The Directorate applies a range of controls in this area in addition to the corporate controls.	Customer Surveys have been reduced by the Customer Services Team during 2021/22 as a result of the pandemic, subject to resource availability, these need to be reinstated at the correct level to ensure satisfaction rates are being fully monitored and assessed during 2022/23.

5.4	I regularly consult and engage with recognised trade unions.	Compliant	No	Strategy and Performance Hub Surveys eg. Edinburgh People Survey, Annual Tenant Survey Third sector partnership working eg. EVOC Webcasting of Council and major committees, including subtitles	The Directorate Joint Consultative Committee meets on a quarterly basis with the recognised trade unions and ensures an open and constructive relationship is maintained. This group is also supported by a number of Divisional or Team specific JCC meetings, such as for Customer and Digital Services, ensuring that larger groups of staff within Corporate Services are focussed upon more frequently in terms of trade union partnership working. The monthly Partnership at Work Forum, chaired by the Chief Executive, routinely has the attendance and support of the Executive Director and 2 Service Directors from Corporate Services. The Executive Director of Corporate Services (SSM) met informally on a monthly basis with the Staff Side Secretary and also ensured meetings were held with relevant Regional Officers from recognised Trade Unions. The Directorate also provides support and oversight on all Trade Union matters with elected members through the Joint Consultative Group (JCG), which the Executive Director routinely attends.	
6.1	Policy	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
6.1	I have arrangements in place to ensure all directorate staff are made aware of and fully understand the implications of all relevant existing and new council policies and procedures.	Compliant	No	Annual Assurance Exercise Annual Policy Assurance Statements Corporate Policy Framework and Toolkit, including consultation and engagement strategies Council Papers Online Employee policy refresher arrangements, process workshops and communications Information Governance framework Policy Register Report template and guidance (incorporating adherence to commitments and policy implications)	Corporate internal communications and information cascades through the Orb, Managers' News and direct updates to the Wider Leadership Team and through Divisions are used to remind colleagues about policies and procedures specifically. In addition, during the last 12 months the Executive Director has been issuing fortnightly Vlogs to the Directorate which have been used to cascade and communicate the importance of key policies and information. The Directorate Operations Manager has also ensured that the Directorate Policy Register has been brought up to date, in line with a previous Internal Audit agreed management action.	The Interim Executive Director of Corporate Services is continuing to work with colleagues in Employee Communications to ensure that regular and ongoing communication across the Directorate is maintained.
6.2	I have arrangements in place for the annual review of policies owned by my directorate, via the relevant executive committee, to ensure these comply with the Council's policy framework.	Partially compliant	Yes, however there remain significant identified issues with a number of HR policies not having been reviewed for a substantial period of time, e.g. since 1997.		Whilst there are a range of directorate controls in place, including the Policy Register and Annual Assurance Reports to Committee, there remain a number of HR policy gaps during 2021/22 which were highlighted in my previous annual assurance statement and these have not yet been addressed, therefore please refer to the improvement action.	The Service Director: HR and the Human Resources Division will be undertaking a review of the HR Policy Register and focussing upon bringing policies up to date where these may not have been previously prioritised, this will also require to address fully the findings from the QC led independent Inquiry and Reviews.
7	Governance and Compliance	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
7.1	I ensure directorate staff are aware of their responsibilities in relation to the Council's governance framework and that the authority, responsibility and accountability levels within my directorate are clearly defined, with proper officer designation delegated, recorded, monitored, revoked and reviewed regularly to ensure ongoing compliance with the Scheme of Delegation.	Compliant	No	Codes of Conduct Committee Terms of Reference and Delegated Functions Council's Procedural Standing Orders Councillors' Code of Conduct Disclosure and PVG checks Employee Induction Employee Performance Framework Leadership Programme Legal Services provision of advice Member/Officer Protocol Policies and procedures	All the relevant corporate controls are applied, in addition to which local directorate 'Town Hall' events and Executive Director Vlogs are used to raise the importance of key issues, including the importance of issues like Whistleblowing, Health and Safety Reporting, Risk Management, etc.	The Interim Executive Director of Corporate Services is continuing to work with colleagues in Employee Communications to ensure that regular and ongoing communication across the Directorate is maintained. The Governance and Assurance model approved is currently being recruited to with the operational model being developed and rolled out during 2022/23.
7.2	I ensure my directorate's activities are fully compliant with relevant Scottish, UK and international legislation and regulations.	Compliant	No	Regulatory body reporting eg. SSSC, GTCS Scheme of Delegation to Officers Statutory officer appointments and responsibilities Statutory/lead officers' independent reports to committee eg. Monitoring Officer, Chief Social Work Officer, Chief Internal Auditor Whistleblowing Policy		

8	Responsibility and Accountability	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
8.1	My directorate ensures our officers are clear on their roles and responsibilities in terms of relationships and decision making.	Compliant	No	Annual Assurance Process (Council Companies and Joint Boards) Annual Assurance Process (Directorates) Codes of Conduct Commercial and Procurement Strategy Committee Terms of Reference and Delegated Functions	All relevant corporate controls, many of which are specified by the Directorate are applied appropriately.	
8.2	I ensure that the Council's ethical standards are understood and embedded across my directorate and are upheld by external providers of services.	Compliant	No	Complaints Improvement Plan Consultation and engagement Contract Standing Orders Council Change Strategy Council company monitoring including Governance Hub, Council Observers on Boards, committee reporting	All relevant corporate controls, many of which are specified by the Directorate are applied appropriately.	
8.3	My directorate ensures that decisions are made on the basis of objective information, the consideration of best value, risk, stakeholder views, rigorous analysis, and consideration of future impacts. This is formalised through appropriate structures. (i.e SMT reporting)	Compliant	No	Edinburgh People Survey Employee Code of Conduct Grant Standing Orders Member/Officer Protocol Monitoring/reporting on delivery of 52 coalition commitments Onboarding and induction for officers Performance Framework Policies and procedures Procurement framework	The Directorate Management Team and Directorate Incident Management Team have both operated effectively, as required, during the course of the last year, supported by relevant sub groups. This has ensured that reports for Committee and the Corporate Leadership Team are given proper officer scrutiny and review prior to their submission.	
8.4	I consult with elected members as appropriate and as required under the Scheme of Delegation.	Compliant	No	Procurement Handbook Public participation – deputations and petitions Report template and guidance Scheme of Delegation to Officers Service Level Agreement template Standard Condition of Grant	Elected Members are consulted by Directorate officers in full compliance with the Scheme of Delegation, Financial Standing Orders, Contract Standing Orders, etc. the Executive Director of Corporate Services ensured this through regular 2:1 meetings with the Convenor and Vice Convenor of Finance and Resources, Convenor of Governance, Risk and Best Value Committee, 1:1s with Finance and Resources Spokespeople and other Political Group Briefings that relevant members are kept appraised and consulted on relevant matters, including those occasions where it was required to exercise urgency powers.	
9	Information Governance	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
9.1	I ensure directorate staff are made aware of their responsibilities in relation to the proper management of Council information, including the need to adhere to relevant legislation, Council policies, procedures and guidance around: information governance; records management; data quality; data breaches and privacy impact assessments; information rights; information compliance; information security; and ICT acceptable use.	Compliant	No	Annual communications plan, awareness raising initiatives and training events Centralised Information governance unit Council wide Record of Processing Data quality reviews and audits form part of statutory returns Established framework of management information and reporting to support operational decision making and trend analysis Information Board Information governance policies, framework, guidance, procedures and toolkit Information sharing agreements and data protection impact assessments Locking Client's Record Guidance Mandatory training for all employees Staff responsibilities outlined in relevant policies - Employee Code of Conduct, ICT Acceptable Use Policy, Policy on Fraud Prevention Standard data related terms and conditions in all new Council contracts	The Executive Director of Corporate Services chaired the Council's Cybersecurity and Information Steering Group and was the Council's nominated Executive lead for Cybersecurity. The Directorate develops, manages and implements the relevant policies, procedures and guidance to protect and secure data and works in close partnership with the Information Governance Unit to enable an effective approach to information management. The importance of the revised ICT Acceptable Use Policy was also promoted through the Executive Director Vlog during the course of the last year and monthly performance reports are submitted to the management team covering FOI and Subject Access Request performance compliance.	The Council has been delivering a range of monthly cyber security training to all employees. Compliance/uptake within Corporate Services at around 66%, whilst the best in the Council is significantly lower than this should be. This training has recently been agreed as mandatory by the Corporate Leadership Team and therefore new compliance monitoring will be required to be implemented corporately and for the directorate for 2022/23.
9.2	I ensure data sharing arrangements with third parties are recorded, followed and regularly reviewed throughout all service areas in my directorate.	Compliant	No		These arrangements follow formal corporate controls, including Data Protection Impact Assessments.	
10	Health and Safety	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)

10.1	Directorate staff are made aware of their responsibilities under relevant Health & Safety policies and procedures and I have appropriate arrangements in place for the identification and provision of Health & Safety training necessary for all job roles, including induction training.	Compliant	No	Contingency planning and business continuity arrangements Corporate Health and Safety Strategy and Plan Council Health and Safety Group Employee Code of Conduct Enterprise Risk Management Policy Enterprise Risk Management Policy and Risk Management Procedure External validation/review eg. external audit, independent assurance providers Health and safety audits Health & Safety policies and procedures Institution of Occupational Safety and Health training Mandatory Health & Safety training for staff Reporting/review/monitoring at all levels – committee, CLT, SMTs, service level Risk Management Groups	Effective quarterly Health and Safety Group meetings are held chaired by the Executive Director of Corporate Services. These include all Divisions, H&S professionals and Trade Union Safety representatives. This includes the regular reporting of recorded incidents and trends, H&S Training compliance and the H&S Audit Programme and associated findings. H&S is also a weekly standing item on the agenda for the Resources Management Team and the Corporate Leadership Team, the content of these updates is produced by teams within Corporate Services.	
10.2	I have the necessary arrangements in place to establish, implement and maintain procedures for ongoing hazard identification, risk assessment and the determination of necessary controls to ensure all Health & Safety risks are adequately controlled.	Compliant	No	Risk management policies and strategies (eg procurement, standing orders, project management, health and safety, information governance) Risk Management Procedure Risk management tools Scheme of Delegation Schools assurance programme Training, eLearning and workshops for staff and members	The Directorate has led upon these arrangements for the Council, specifying the necessary corporate controls and applying them effectively.	Following the appointment of a substantive Head of Health and Safety, in May 2021, a review of the Council's Health and Safety Management Systems has been undertaken and reported to the Corporate Leadership Team. The outcome of this review, including the revised staffing structure for Corporate Health and Safety now needs to be progressed and fully staffed. The Annual Health & Safety Report to Committee will however show that significant progress and work to support the Council's response to the Pandemic has again been delivered by the team.
10.3	I have competencies, processes and controls in place to ensure that all service areas in my directorate, and other areas of responsibility, operate in compliance with all applicable Health & Safety laws and regulations.	Compliant	No		The Directorate provides specialist health and safety advice to the authority as a whole. This is enabled by a small team of professional health and safety advisers. Due to previous staff turnover in this area and a review by the new Head of Health and Safety, the team currently remains understaffed and whilst this does not compromise the level of quality of advice, it can impact upon additional areas such as the timeliness of the delivery of the health & safety audit programme.	Following the appointment of a substantive Head of Health and Safety, in May 2021, a review of the Council's Health and Safety Management Systems has been undertaken and reported to the Corporate Leadership Team. The outcome of this review, including the revised staffing structure for Corporate Health and Safety now needs to be progressed and fully staffed. The Annual Health & Safety Report to Committee will however show that significant progress and work to support the Council's response to the Pandemic has again been delivered by the team.
10.4	I have a robust governance and reporting structure for Health and Safety in my directorate.	Compliant	No		Effective quarterly Health and Safety Group meetings are held chaired by the Executive Director of Corporate Services. These include all Divisions, H&S professionals and Trade Union Safety representatives. This includes the regular reporting of recorded incidents and trends, H&S Training compliance and the H&S Audit Programme and associated findings. H&S is also a weekly standing item on the agenda for the Resources Management Team and the Corporate Leadership Team, the content of these updates is produced by teams within Corporate Services.	
11	Performance	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
11.1	I have arrangements in place for reporting to CLT, Committee and/or Council and, where performance monitoring identifies inadequate service delivery or poor value for money, ensure that improvement measures to address these issues are implemented and monitored.	Compliant	No	Annual external reporting eg. Local Government Benchmarking Framework, Scottish Public Services Ombudsman, Scottish Government, etc Annual performance report to Council B agenda protocol Best Value reporting CLT Quarterly performance meeting Committee Terms of Reference and Delegated Functions Local Government Benchmarking Framework Monitoring/reporting on delivery of 52 coalition commitments Performance Framework	Regular reporting and oversight arrangements are in place for all services/functions within Resources, including via Policy & Sustainability, Finance and Resources and the Governance, Risk and Best Value Committee. The Directorate also reports to the Elected Members Digital Advisory Board and provides ongoing member briefing sessions in a focussed manner.	

11.2	My directorate regularly works with relevant teams in Corporate Services to review and improve effectiveness by performance monitoring, benchmarking and other methods to achieve defined outcomes.	Compliant	No	Strategy and Performance Hub	Corporate Services has led upon the development of the Council's new Planning and Performance Framework, which is now in the process of being implemented. As a Directorate, monthly performance dashboards against all key performance indicators continue to be scrutinised and reviewed by the management team. This has included the development and improved reporting of organisational performance against the Council Business Plan to the Policy and Sustainability Committee.	Full implementation and embedding of the Planning and Performance Framework during 2022/23 must be delivered at Divisional, Directorate and Corporate/Organisational levels. Further improvements to public reporting of performance are required to be achieved during 2022/23 in response to the Best Value Assurance Review improvement plan.
12	Commercial and Contract Management	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
12.1	I ensure all goods, services and works are procured and managed in compliance with the Contract Standing Orders.	Compliant	No	Annual Assurance Process (Directorates) Codes of Conduct Commercial and Procurement Strategy Committee Terms of Reference and Delegated Functions Contract and Grants Management team Contract Standing Orders Council company monitoring including Governance Hub, Council Observers on Boards, committee reporting Grant Standing Orders Legal Services provision of advice Policies and procedures Procurement Handbook Scheme of Delegation to Officers Service Level Agreement Register Standard Condition of Grant	The Corporate Services Directorate leads on the development, implementation and management of the Contract and Grant Standing Orders for the Council. Professional procurement advisers are allocated to work alongside all service areas. The performance and compliance of the directorate is the subject of a monthly commercial dashboard which is scrutinised by the Corporate Services Management Team. The Directorate's performance on contracted spend, POs, waivers and other key areas remains consistently the strongest in the Council.	
13	Change and Project Management	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
13.1	All projects and programmes have a clear business justification, as a minimum this should articulate outcomes and benefits; have appropriate governance in place to support delivery; effective controls in place to track delivery progress and to take corrective action if required; have a robust benefits management framework in place; and ensure that a formal closure process is undertaken.	Compliant	No	2050 City Vision Budget Planning Capital Budget Strategy City Plan CLT Change Board Committee Terms of Reference and Delegated Functions Contract Standing Orders Council Business Plan Council Change Strategy Council's Risk Appetite Statement Enterprise Risk Management Policy External audits, reviews and validation Finance Rules Financial Regulations Procurement framework Report template and guidance Revenue Budget Framework Risk Registers Scheme of Delegation to Officers Service Planning Sustainability Strategy process Treasury Management Strategy	Business cases are scrutinised via the Directorate Management Team, the CLT Change Board or an Executive Committee as appropriate. During the course of the year, benefits are clearly tracked and reported on in a number of areas and programme benefits realisation and closure reports are received by the CLT Change Board and the Digital Services Governance arrangements, for example. Good examples of business cases being subjected to rigorous scrutiny and CLT approval have been the Empowered Learning and Smart City Programmes (Phase 1). A Directorate Change Portfolio is formally reported to and scrutinised by the Directorate Management Team on a monthly basis, prior to submission to the CLT Change Board.	A review of the staffing, structure and funded capacity available within the Strategic Change and Delivery Team is required for 2022/23, due to the loss of some key personnel and the ineffective recharging model which was implemented previously. This means that, as our Corporate PMO for the Council, inadequate resource is available to support the full breath of programmes delivered by the Council.
14.1	Financial Control	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
14.1	The operation of financial controls in my directorate is effective in ensuring the valid authorisation of financial transactions and maintenance of accurate accounting records.	Compliant	No	Budget Framework Comprehensive system of revenue and capital monitoring, with SMT and CLT oversight Contract Standing Orders Corporate Debt Policy Council Business Plan Council Change Strategy	Monthly finance and procurement reporting to the Management Team as well as Monthly 1:1s with the aligned Principal Accountant for Resources enable strong oversight and control.	
14.2	I am confident that the arrangements in place to monitor expenditure/budget variances would identify control problems or variances that could have an effect on the Annual Accounts.	Compliant	No	Elected Member training on financial statements, financial planning and treasury management Employee Training Finance & Resources Committee and Governance, Risk & Best Value Committee	Monthly finance and procurement reporting to the Management Team as well as Monthly 1:1s with the aligned Principal Accountant for Corporate Services enable strong oversight and control.	Review of financial authorisations and hierarchy needs to be undertaken to align with the Corporate Services management structure which was implemented in July 2021.

14.3	I have arrangements in place to ensure all material commitments and contingent liabilities (i.e. undertakings, past transactions or events resulting in future financial liabilities) are notified to the Chief Financial Officer.	Compliant	No	oversight/scrutiny Finance Rules Financial Regulations Internal control framework Medium-term Financial Strategy Professional officer representation/support/advice on major project boards, project assurance reviews, SMTs Tiered framework of financial planning and control Treasury Management Strategy	Monthly finance and procurement reporting to the Management Team as well as Monthly 1:1s with the aligned Principal Accountant for Corporate Services enables strong oversight and control. In addition, year-end reporting arrangements and close down of the accounts are led by the Directorate, ensuring all matters are effectively addressed.	
14.4	I have arrangements in place to review and protect assets against theft, loss and unauthorised use; identify any significant losses; and, ensure the adequacy of insurance provision in covering the risk of loss across my directorate.	Compliant	No			
14.5	I have arrangements in place for identifying any weaknesses in my directorate's compliance with Council financial policies or statutory/regulatory requirements.	Compliant	No			
14.6	I have arrangements in place for identifying any internal control, risk management or asset valuation problems within my directorate's service areas that could affect the Annual Accounts.	Compliant	No			
15	Group Accounts (Corporate Services only)	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
15.1	I have arrangements in place for identifying and reviewing any developments during the year that should lead to additions, deletions or amendments to the companies included in the Group Accounts.	Compliant	No	Annual assurance exercise (internal audit input and oversight) Annual Corporate Governance Framework self-assessment (internal audit input) Annual Governance Statement – informed by the work of IA Annual Internal Audit Plan (based on most significant risks to the Council) Audit Charter Chief Internal Auditor's direct reporting line to GRBV Committee Terms of Reference and Delegated Functions - GRBV Comprehensive system of revenue and capital monitoring, with SMT and CLT oversight		
15.2	I have arrangements in place to identify and review any internal control, risk management or asset valuation problems with Council companies that could affect the Group Accounts.	Compliant	No	Council Companies/ALEOs – Governance Hub, Observers, annual reporting to Executive Committee and GRBV External validation/review eg. external audit, independent assurance providers Executive Committee and Governance, Risk & Best Value Committee oversight/scrutiny Regular 121 meetings between the Council's Chief Executive and the Chief Executives of key ALEOs Shareholder or service level agreements		
16	National Agency Inspection Reports	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
16.1	I have arrangements in place to identify any reports relating to my directorate and can confirm that there were no inspection reports that could impact on the signing of the Annual Governance Statement.	Compliant	No	Committee Terms of Reference and Delegated Functions Governance, Risk and Best Value Committee – chaired by an opposition councillor and excluding executive committee conveners from its membership, with power to act on its own accord Executive Committee and GRBV oversight of external audit and inspection activity Scrutiny of directorate annual assurance schedules		
16.2	I have arrangements in place that adequately monitor and report on the implementation of recommendations.	Compliant	No			
17	Internal Audit, External Audit and Review Reports	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)

17.1	I have arrangements in place to ensure that all recommendations from any internal audit, external audit or review report published during the year, that have highlighted high, medium or significant control deficiencies, have been (or are being) implemented and that this is monitored effectively.	Compliant	Whilst the systems of control and monitoring are effective and are well used, the achievement of Internal Audit Management Actions and their validation and closure within agreed timescales does not always occur as planned. In part this is due to capacity issues or optimism bias in agreeing closure dates by service management and also due to delays in evidence validation being confirmed in line with Internal Audit KPIs. However, currently the majority of open Internal Audit management actions identified for Resources, as referenced in the circulated spreadsheet remain within either their original or their revised implementation date. There are a small number which are showing as past their implementation date and for each of these the teams concerned are working with colleagues in Internal Audit to address the issues delaying closure. Additional temporary capacity has also been deployed since October 2020 to support the coordination and drive to close more management actions in a timely fashion, this approach will be continuing into 2021/22.	A validation audit is included in the annual Internal Audit Plan Agreed management actions arising from internal audits are recorded and monitored through Team Central Integral part of Annual Assurance Schedule Overdue management actions are reported monthly to CLT and quarterly to GRBV	Monthly reporting on progress with Internal Audit open and overdue actions has now been implemented with the management team. Regular meetings with External Audit, with the Chief Executive, to ensure issues are addressed fully. Direct reporting on audit matters of high risk to relevant executive committees. Annual Governance Statement presentation to GRBV, etc. Additional temporary capacity has also been deployed since October 2020 to support the coordination and drive to close more management actions in a timely fashion, this approach will be continuing into 2021/22 and a substantive Directorate Assurance Officer was appointed in December 2021 to take forward this work in the future.	Implementation of Governance and Assurance Framework requirements, once these are fully agreed and subject to the provision of funded additional resource for Corporate Governance Officers to strengthen necessary organisational capacity in this area. The successful procurement and implementation of a new Audit and Risk System for the authority is also required to be delivered in 2022/23.
18	Progress	Assessment of Compliance	Did your directorate have any issues in this area during the reporting period? (Please reflect where open assurance actions mean that a control weakness exists)	Extract of Evidence from the Council's Corporate Governance Code. For information only.	Relevant service area controls	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
18.1	All outstanding issues or recommendations arising from this exercise, commissioned reviews, committee reports and other initiatives in previous years have been addressed satisfactorily.	Compliant	No	Agreed management actions arising from internal audits are recorded and monitored through Team Central Overdue management actions are reported monthly to CLT and quarterly to GRBV A validation audit is included in the annual Internal Audit Plan Integral part of Annual Assurance Schedule External Audit Report is scrutinised by GRBV and an improvement plan developed Council participates in LAN (council scrutiny bodies) whose activity is based on shared risk assessment	Monthly reporting on progress with Internal Audit open and overdue actions has now been implemented with the management team. Regular meetings with External Audit, with the Chief Executive, to ensure issues are addressed fully. Direct reporting on audit matters of high risk to relevant executive committees. Annual Governance Statement presentation to GRBV, etc. Additional temporary capacity has also been deployed since October 2020 to support the coordination and drive to close more management actions in a timely fashion, this approach will be continuing into 2021/22 and a substantive Directorate Assurance Officer was appointed in December 2021 to take forward this work in the future.	

		Improvement actions	Action Owner	Action Deadline
1				
1.1	I have internal controls and procedures in place throughout my directorate that are proportionate, robust, monitored and operate effectively.	Review of financial authorisations and hierarchy needs to be undertaken to align with the Corporate Services management structure which was implemented in July 2021.	Directorate Operations Manager and Principal Accountant (Corporate Services)	Dec-22
1.2	I have controls and procedures in place to manage the risks in delivering services through council companies, partners and third parties.	0		
1.3	My internal controls and procedures and their effectiveness are regularly reviewed and the last review did not identify any weaknesses that could have an impact on the Annual Accounts.	0		
1.4	The monitoring process applied to funding/operating agreements has not identified any problems that could have an impact on Annual or Group Accounts.	0		
2				
2.1	I have risk management arrangements in place to identify the key risks to my directorate (and the Council).	0		
2.2	I have effective controls and procedures in place to record and manage the risks identified above to a tolerable level or actions are put in place to mitigate and manage the risk.	Full 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 2022/23 within the Directorate, following the completion of the pilots and in accordance with the roll-out programme being led by the Service Director: Legal and Assurance and the Head of Audit and Risk.	Service Director: Legal and Assurance / Head of Audit and Risk	Mar-23

2.3	The robustness and effectiveness of my risk management arrangements is regularly reviewed and the last review did not identify any weaknesses that could have an impact on the Annual Accounts	Full 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 2022/23 within the Directorate, following the completion of the pilots and in accordance with the roll-out programme being led by the Service Director: Legal and Assurance and the Head of Audit and Risk.	Executive Director of Corporate Services / Directorate Operations Manager	Mar-23
2.4	There is appropriate escalation/communication to the directorate Risk Committee and CLT Risk Committee (as appropriate) of significant issues, risks and weaknesses in risk management.	0		
2.5	I have arrangements in place to promote and support the Council's policies and procedures for staff to raise awareness of risk concerns, Council wrongdoing and officer's misconduct.	The Interim Executive Director of Corporate Services is continuing to work with colleagues in Employee Communications to ensure that regular and ongoing communication across the Directorate is maintained.	Interim Executive Director of Corporate Services	Jun-23
2.6	My directorate has appropriate resilience arrangements in place and my directorate's business continuity plans and arrangements mitigate the business continuity risks facing our essential activities.	0	Interim Executive Director of Corporate Services / Resilience Team	Apr-23

3				
3.1	I have arrangements in place to ensure compliance with payroll policies, overtime controls, absence management and performance e.g. home/remote working.	0		
3.2	I have robust controls in place to ensure that statutory workforce requirements are met, including the management of off-payroll workers/contractors (including agency workers and consultants), ensuring approved framework contracts have been used and that those engaged are wholly compliant with the provisions of IR35 Council guidance and procedures.	0		
3.3	I ensure compliance with the Council's HR policies and procedures across all of my service areas, eg. that recruitment and selection is only undertaken by appropriately trained individuals and is fully compliant with vacancy approvals and controls.	The Service Director: HR and the Human Resources Division will be undertaking a review of the HR Policy Register and focussing upon bringing policies up to date where these may not have been previously prioritised, this will also require to address fully the findings from the QC led independent Inquiry and Reviews.	Service Director: HR	Mar-23
3.4	I have robust controls in place to manage new starts, movers and leavers, including induction and mandatory training, IT systems security (access and removal) and access to buildings and service users' homes.	0		
3.5	I have arrangements in place to manage staff health and wellbeing; ensuring that sickness absence, referral to occupational health and stress risk assessments is managed in compliance with the Council's HR policies.	0		

3.6	I ensure compliance with essential training requirements and support learning and development appropriately, including professional CPD requirements.	The Council has been delivering a range of monthly cyber security training to all employees. Compliance/uptake within Corporate Services at around 66%, whilst the best in the Council is significantly lower than this should be. This training has recently been agreed as mandatory by the Corporate Leadership Team and therefore new compliance monitoring will be required to be implemented corporately and for the directorate for 2022/23.	Service Director: Customer and Digital Services / Chief Digital Officer	Jun-23
3.7	I have arrangements in place to support and manage staff performance e.g. regular 1:1/supervision meetings, performance/spotlight conversations.	0		
4	Council Companies			
4.1	I have arrangements in place for the oversight and monitoring of the Council companies I am responsible for, that give me adequate assurance over their operation and delivery for the Council.	To ensure that there are no governance gaps or concerns in relation to LPFE Ltd, the Service Director: Finance and Procurement has been formally appointed as the interim Chair of the Company, by the Board of Directors, with effect from 21.2.2022. An ALEO framework is currently under development.	Service Director: Finance and Procurement	Ongoing
4.2	I have an appropriate Service Level Agreement, or other appropriate legal agreement, in place for each Arm's Length External Organisation that I am responsible for.	The SLA for LPF is currently under review to ensure this includes the clerking support as provided. The EIJB Scheme is also currently under review.		
5	Engagement and Consultation			

5.1	My directorate engages effectively with institutional stakeholders, service users and individual citizens, applying the council's consultation and engagement standards with evidence that the insights gathered are used to shape my directorates activities.	The Council's Consultation Policy was approved in August 2021 and is still in the relatively early stages of implementation. An internal audit of the effectiveness of these arrangements has been proposed for the 2022/23 Audit Plan and will provide further assurance and identification of any opportunities to strengthen or improve these controls.	Head of Policy and Insight	Mar-23 (subject to completion of the Internal Audit)
5.2	I have arrangements in place throughout my directorate to ensure that there are effective communication methods that encourage, collect and evaluate views and experiences (while ensuring inclusivity e.g. customer surveys, consultation procedures, social media presence, etc.) and that these insights are used to inform the work of the directorate.	0		
5.3	I have appropriate arrangements in place throughout my directorate for recording, monitoring and managing customer service complaints and customer satisfaction.	Customer Surveys have been reduced by the Customer Services Team during 2021/22 as a result of the pandemic, subject to resource availability, these need to be reinstated at the correct level to ensure satisfaction rates are being fully monitored and assessed during 2022/23.	Service Director: Customer and Digital Services	Mar-23 (subject to resourcing related to pandemic status and additional workload from Scottish Government)
5.4	I regularly consult and engage with recognised trade unions.	0		
6	Policy			
6.1	I have arrangements in place to ensure all directorate staff are made aware of and fully understand the implications of all relevant existing and new council policies and procedures.	The Interim Executive Director of Corporate Services is continuing to work with colleagues in Employee Communications to ensure that regular and ongoing communication across the Directorate is maintained.	Interim Executive Director of Corporate Services	Jun-23

6.2	I have arrangements in place for the annual review of policies owned by my directorate, via the relevant executive committee, to ensure these comply with the Council's policy framework.	The Service Director: HR and the Human Resources Division will be undertaking a review of the HR Policy Register and focussing upon bringing policies up to date where these may not have been previously prioritised, this will also require to address fully the findings from the QC led independent Inquiry and Reviews.	Service Director: HR	Mar-23
7	Governance and Compliance			
7.1	I ensure directorate staff are aware of their responsibilities in relation to the Council's governance framework and that the authority, responsibility and accountability levels within my directorate are clearly defined, with proper officer designation delegated, recorded, monitored, revoked and reviewed regularly to ensure ongoing compliance with the Scheme of Delegation.	The Interim Executive Director of Corporate Services is continuing to work with colleagues in Employee Communications to ensure that regular and ongoing communication across the Directorate is maintained. The Governance and Assurance model approved is currently being recruited to with the operational model being developed and rolled out during 2022/23.	Interim Executive Director of Corporate Services	Jun-23
7.2	I ensure my directorate's activities are fully compliant with relevant Scottish, UK and international legislation and regulations.			
8	Responsibility and Accountability			
8.1	My directorate ensures our officers are clear on their roles and responsibilities in terms of relationships and decision making.			
8.2	I ensure that the Council's ethical standards are understood and embedded across my directorate and are upheld by external providers of services.			

8.3	My directorate ensures that decisions are made on the basis of objective information, the consideration of best value, risk, stakeholder views, rigorous analysis, and consideration of future impacts. This is formalised through appropriate structures. (i.e SMT reporting)			
8.4	I consult with elected members as appropriate and as required under the Scheme of Delegation.			
9	Information Governance			
9.1	I ensure directorate staff are made aware of their responsibilities in relation to the proper management of Council information, including the need to adhere to relevant legislation, Council policies, procedures and guidance around: information governance; records management; data quality; data breaches and privacy impact assessments; information rights; information compliance; information security; and ICT acceptable use.	The Council has been delivering a range of monthly cyber security training to all employees. Compliance/uptake within Corporate Services at around 66%, whilst the best in the Council is significantly lower than this should be. This training has recently been agreed as mandatory by the Corporate Leadership Team and therefore new compliance monitoring will be required to be implemented corporately and for the directorate for 2022/23.	Service Director: Customer and Digital Services / Chief Digital Officer	Jun-23
9.2	I ensure data sharing arrangements with third parties are recorded, followed and regularly reviewed throughout all service areas in my directorate.			

10	Health and Safety			
10.1	Directorate staff are made aware of their responsibilities under relevant Health & Safety policies and procedures and I have appropriate arrangements in place for the identification and provision of Health & Safety training necessary for all job roles, including induction training.		0	
10.2	I have the necessary arrangements in place to establish, implement and maintain procedures for ongoing hazard identification, risk assessment and the determination of necessary controls to ensure all Health & Safety risks are adequately controlled.	Following the appointment of a substantive Head of Health and Safety, in May 2021, a review of the Council's Health and Safety Management Systems has been undertaken and reported to the Corporate Leadership Team. The outcome of this review, including the revised staffing structure for Corporate Health and Safety now needs to be progressed and fully staffed. The Annual Health & Safety Report to Committee will however show that significant progress and work to support the Council's response to the Pandemic has again been delivered by the team.	Service Director: Legal and Assurance / Head of Health and Safety	Mar-23

10.3	I have competencies, processes and controls in place to ensure that all service areas in my directorate, and other areas of responsibility, operate in compliance with all applicable Health & Safety laws and regulations.	Following the appointment of a substantive Head of Health and Safety, in May 2021, a review of the Council's Health and Safety Management Systems has been undertaken and reported to the Corporate Leadership Team. The outcome of this review, including the revised staffing structure for Corporate Health and Safety now needs to be progressed and fully staffed. The Annual Health & Safety Report to Committee will however show that significant progress and work to support the Council's response to the Pandemic has again been delivered by the team.	Service Director: Legal and Assurance / Head of Health and Safety	Mar-23
10.4	I have a robust governance and reporting structure for Health & Safety in my directorate.	0		
11	Performance			
11.1	I have arrangements in place for reporting to CLT, Committee and/or Council when performance monitoring identifies inadequate service delivery or poor value for money and ensure that improvement measures to address these issues are implemented and monitored.	0		

11.2	My directorate regularly works with relevant teams in Corporate Services to review and improve effectiveness by performance monitoring, benchmarking and other methods to achieve defined outcomes.	Full implementation and embedding of the Planning and Performance Framework during 2022/23 must be delivered at Divisional, Directorate and Corporate/Organisational levels. Further improvements to public reporting of performance are required to be achieved during 2022/23 in response to the Best Value Assurance Review improvement plan.	Interim Executive Director of Corporate Services / Head of Strategic Change and Delivery	Mar-23
12	Commercial and Contract Management			
12.1	I ensure all goods, services and works are procured and managed in compliance with the Contract Standing Orders.	0		
13	Change and Project Management			
13.1	All projects and programmes have a clear business justification, as a minimum this should articulate outcomes and benefits; have appropriate governance in place to support delivery; effective controls in place to track delivery progress and to take corrective action if required; have a robust benefits management framework in place; and ensure that a formal closure process is undertaken.	A review of the staffing, structure and funded capacity available within the Strategic Change and Delivery Team is required for 2022/23, due to the loss of some key personnel and the ineffective recharging model which was implemented previously. This means that, as our Corporate PMO for the Council, inadequate resource is available to support the full breath of programmes delivered by the Council.	Interim Executive Director of Corporate Services / Head of Strategic Change and Delivery	Mar-23

14	Financial Control			
14.1	The operation of financial controls in my directorate is effective in ensuring the valid authorisation of financial transactions and maintenance of accurate accounting records.		0	
14.2	I am confident that the arrangements in place to monitor expenditure/budget variances would identify control problems or variances that could have an effect on the Annual Accounts.	Review of financial authorisations and hierarchy needs to be undertaken to align with the Corporate Services management structure which was implemented in July 2021.	Principal Accountant (Corporate Services) and Directorate Operations Manager	Dec-23
14.3	I have arrangements in place to ensure all material commitments and contingent liabilities (i.e. undertakings, past transactions or events resulting in future financial liabilities) are notified to the Chief Financial Officer.		0	
14.4	I have arrangements in place to review and protect assets against theft, loss and unauthorised use; identify any significant losses; and, ensure the adequacy of insurance provision in covering the risk of loss across my directorate.		0	
14.5	I have arrangements in place for identifying any weaknesses in my directorate's compliance with Council financial policies or statutory/regulatory requirements.		0	
14.6	I have arrangements in place for identifying any internal control, risk management or asset valuation problems within my directorate's service areas that could affect the Annual Accounts.		0	
15	Group Accounts (Corporate Services only)			
15.1	I have arrangements in place for identifying and reviewing any developments during the year that should lead to additions, deletions or amendments to the companies included in the Group Accounts.		0	
15.2	I have arrangements in place to identify and review any internal control, risk management or asset valuation problems with Council companies that could affect the Group Accounts.		0	
16	National Agency Inspection Reports			
16.1	I have arrangements in place to identify any reports relating to my directorate and can confirm that there were no inspection reports that could impact on the signing of the Annual Governance Statement.		0	

16.2	I have arrangements in place that adequately monitor and report on the implementation of recommendations.		0	
17	Internal Audit, External Audit and Review Reports			
17.1	I have arrangements in place to ensure that all recommendations from any internal audit, external audit or review report published during the year, that have highlighted high, medium or significant control deficiencies, have been (or are being) implemented and that this is monitored effectively.	Implementation of Governance and Assurance Framework requirements, once these are fully agreed and subject to the provision of funded additional resource for Corporate Governance Officers to strengthen necessary organisational capacity in this area. The successful procurement and implementation of a new Audit and Risk System for the authority is also required to be delivered in 2022/23.	Service Director: Legal and Assurance	Sep-23
18	Progress			
18.1	All outstanding issues or recommendations arising from this exercise, commissioned reviews, committee reports and other initiatives in previous years have been addressed satisfactorily.		0	