

Governance, Risk and Best Value Committee

10:00am, Thursday, 31 October 2024

Annual Assurance Schedule 23/24 – Corporate Services

**Executive/routine
Wards**

Executive

1. Recommendations

- 1.1 To note the Corporate Services Directorate annual assurance schedule for 2023-24
- 1.2 To note the information contained within the Directorate assurance schedule for 2022-23
- 1.3 To note that the Corporate Services Directorate annual assurance schedule 2024-25 would be submitted for scrutiny in accordance with the Committee's work programme.

Dr Deborah Smart

Executive Director of Corporate Services

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Annual Assurance Schedule 23/24 – Corporate Services

2. Executive Summary

- 2.1 This report is to provide Committee with details of the Corporate Services Directorates Annual Assurance Schedule and Improvement Plan for the year 2023/24. Due to the Directorate Annual Assurance Schedule for 2022/23 missing the Committee reporting cycle this report also includes reference to that report which has been attached in full as an appendix.

3. Background

- 3.1 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.
- 3.2 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.
- 3.3 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.

4. Main report

- 4.1 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 27 June 2024. The Certificates of Assurance requires Service Directors and Executive Directors to confirm that:

- 4.2 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.
- 4.3 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,
- 4.4 They have identified actions that will be taken to continue improvement.
- 4.5 The schedule is completed by the Executive Director concerned.
- 4.6 Before signing their Certificate of Assurance, the Executive Director should ensure that the schedule has been completed accurately.
- 4.7 The Corporate Services Annual Assurance Report for 2022-23 missed Committee consideration within the usual reporting cycle; therefore, this information is now shared here at appendix 3.

5. Next Steps

- 5.1 An improvement plan for the Corporate Services Directorate is attached at appendix 2. This includes actions in relation to identified internal control weaknesses. In each instance a responsible officer and a deadline for completion is included.
- 5.2 The process will continue to be reviewed in line with feedback to ensure that effective assurance is provided.
- 5.3 Relevant improvement actions will be included in the Corporate Governance Framework Self-Assessment exercise for 2023-24 and 2024-25 where there is an impact on the design of the Council's corporate control framework.
- 5.4 The 2024-25 Annual Assurance Schedule for Corporate Services will be presented to Governance, Risk and Best Value Committee in 12 months for scrutiny.

6. Financial impact

- 6.1 The annual assurance process and production of the annual governance statement is contained within relevant Directorate budgets.
- 6.2 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.

7. Equality and Poverty Impact

- 7.1 There will be no impacts on Equalities or Poverty as a result of the contents of this report.

8. Climate and Nature Emergency Implications

- 8.1 As a public body, the Council has statutory duties relating to climate emissions and biodiversity. The Council

“must, in exercising its functions, act in the way best calculated to contribute to the delivery of emissions reduction targets”

(Climate Change (Emissions Reductions Targets) (Scotland) Act 2019), and

“in exercising any functions, to further the conservation of biodiversity so far as it is consistent with the proper exercise of those functions”

(Nature Conservation (Scotland) Act 2004)

- 8.2 The City of Edinburgh Council declared a Climate Emergency in 2019 and committed to work towards a target of net zero emissions by 2030 for both city and corporate emissions and embedded this as a core priority of the Council Business Plan 2023-27. The Council also declared a Nature Emergency in 2023.

Environmental Impacts

- 8.3 There will be no Environmental impacts as a result of the contents of this report.

9. Risk, policy, compliance, governance and community impact

- 9.1 The attached Improvement Plan will be recorded by the Council Governance Team and the Directorate Operations Manager will work to ensure that all recorded actions are progressed and implemented within the timeframes noted.
- 9.2 Any issues or concerns recorded within the Assurance Schedule are, where necessary, recorded on appropriate Service, Divisional and Directorate Risk Registers and will be monitored by responsible officers to ensure that any reoccurrence is duly managed and escalated as required.

10. Background reading/external references

- 10.1 [Unaudited Annual Accounts 2023-24](#)

11. Appendices

- 11.1 Appendix 1 – Corporate Services Directorate Annual Assurance Schedule 23/24

- 11.2 Appendix 2 – Corporate Services Directorate 23/24 Improvement Plan
- 11.3 Appendix 3 – Corporate Services Directorate Annual Assurance Report & Appendices 22/23

Assurance Statement						
Ref	Statement	Response				
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)	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)
1.1	I have internal controls and procedures in place throughout my directorate that are proportionate, robust, monitored and operate effectively.	Moderate Compliance	Internal Audits returning actions relating to: PCS requirements, Financial Systems (Debtors) and VAT, Contract Standing Orders, Insurance Services, and Fraud and Organised Crime Internal Audit actions still being addressed re ALEO Management Framework. Development and roll out of the revised Risk Management Policy and Framework has been shared/communicated and reinforced through Service Risk Workshops. Internal Audit of Items in the public realm identified Health & Safety concerns and these are being addressed over the course of this coming year in line with the agreed action plan. Delay with the approval of the new Whistleblowing Policy and Toolkit but this was confirmed at Committee in January 2024 and work now ongoing to embed. Overpayments continue to be a factor due to predominantly seasonal contracts and live input to the reporting system. Delays in providing retiral data to Pension Fund.	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) Risk Management Procedure	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 regular Risk and Assurance Reviews of Divisions and Directorate Health & Safety Group meetings and the Directorate Joint Consultative Committee with the trade unions. Review of role specific learning inline with My Learning Hub roadmap being led by L&D. Internal Audit procedures are documented in the manual & Charter. Directorate risk register is regularly reviewed and updated to identify any new and emerging risks and ensure that appropriate measures are implemented to mitigate	An ALEO management framework is being developed per the Internal Audit outcomes and is expected to be completed in Summer 2024. Components of the Line 2 governance and assurance model have been completed and are being implemented in 2024, a completed framework is expected by Summer 2024. New HR system being delivered Oracle Fusion with implementation due October 2024. Work ongoing to address the actions of all open and ongoing audits through 2024. PCS Audit - colleagues will work with colleagues in Digital Services, progress development of a full understanding of requirements with a view to appointing a Qualified Security Assessor to develop a tailored programme of work and remediating actions to support compliance.
1.2	I have controls and procedures in place to manage the risks in delivering services through council companies, partners and third parties.	Moderate Compliance	Work ongoing on the revised ALEO Management Framework and outstanding Internal Audit actions. Overpayments continue to be a factor due to predominantly seasonal contracts and live input to the reporting system. Delays in providing retiral data to Pension Fund.	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.	The ALEO management framework is being developed per the Internal Audit outcomes and is expected to be completed in Summer 2024. This will set principles which will guide officers in relation to risks and issues involving ALEOs. Co-source provision being retendered for 24/25 onwards. Oracle Fusion implementation due October 2024. Regular audits of CGI as main IT and Digital supplier will continue; all resulting management actions will be managed and addressed.
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.	Moderate Compliance	See note at 1.1		Internal controls within Corporate Services are kept under regular review and assurance testing is undertaken during various points in the year 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. Regular and ongoing assurance work carried out across the Directorate by the Directorate Operations Manager and Assurance Officer. Additional controls via the regular Risk and Assurance Reviews of Divisions and Directorate Health & Safety Group meetings and the Directorate Joint Consultative Committee with the trade unions.	Ongoing work to maintain and review the Directorate assurance cycle to ensure this is kept fit for purpose; new Quarterly reporting being considered for rollout during 2024 with new template for information gathering being designed by Directorate Operations Manager in collaboration with colleagues in the Governance Team

1.4	The monitoring process applied to funding/operating agreements has not identified any problems that could have a significant negative impact.	Full Compliance			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. Financial performance and monitoring is a key part of Directorate and Divisional Management Team meetings, where issues are identified and reported in the appropriate financial period, pressure are highlighted and mitigating action taken.	
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).	Moderate Compliance	Revised Risk Management Policy and Framework rolled out, with Legal and Assurance the first Service to apply the revised approach. This has been shared/communicated widely with Service Risk Workshops taking place across Council Directorates. Significant risks in relation to implementation of Oracle Fusion system.	Budget Planning Business Impact Analysis CLT Change Board – programme/project management framework CLT scrutiny Contingency planning for major events Council Business Plan Enterprise Risk Management Policy GRBV quarterly scrutiny of top risks Health and safety audits	Divisional Risk Registers and the Directorate Risk Register are kept under regular review with Quarterly Directorate Risk and Assurance meetings with attendance from all Divisions and Services New Chief Risk Officer now appointed and recruitment to the Risk Team underway	Revised Risk Management Framework was published in February and the new Risk Team will be delivering workshops with colleagues across the Directorate and wider organisation over the upcoming months.
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 following the Council's Risk Management policy/framework.	Full Compliance		Internal and external audits 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 Resilience Plans Resilience Protocols 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	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 regular Risk and Assurance Group and Health & Safety Group meetings, programme boards, the Change Board and other governance and assurance processes operated within the Directorate.	
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 Compliance		Risk management tools Schools assurance programme Serious and Organised Crime policies and strategies Serious and Organised Crime plans, procedures and protocols		
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.	Full Compliance		Service Planning Training, eLearning and workshops for staff and members	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.	Full Compliance			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, regular Vlogs by the Executive Director have been circulated to the Directorate with these used to cascade and communicate the importance of key policies and information. The Directorate Operations Manager and Assurance Officer carry out annual assurance checks on the information contained within the Directorate Policy Register, in line with a previous Internal Audit agreed management action.	Annual review of the information contained within the Directorate Policy Register will continue in 2024; a collaborative copy of the Register hosted on SharePoint is being tested and once functionality is aligned appropriately this will be circulated by the Directorate Operations Manager for feedback.

2.6	My directorate has resilience and counter terrorism arrangements in place and my directorate's resilience data, plans, arrangements, protocols, and training mitigate the resilience risks that could impact on the delivery of our priority activities and ensure appropriate staff groups are adequately trained to respond to an incident affecting my directorate. All documentation is regularly reviewed and validated.	Moderate Compliance	Work ongoing to revise all Service BIA's with further work identified to ensure all required planning is in place.		Directorate Operations Manager and Assurance Officer are working with colleagues from Resilience to capture fully updated BIA's across the Directorate with a programme of work underway to ensure all appropriate planning is in place with a appropriate review cycle. The Directorate's resilience and business continuity arrangements were well tested during the ongoing Covid-19 response; 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 Service Director for Legal & Assurance). These plans have held up well and enabled prioritisation of teams and services to support business critical activities.	Further planning around business continuity and recovery due to take place throughout 2024 Ongoing work across the organisation required to support Cybersecurity training.
2.7	I have policies, strategies, procedures and protocols as well as associated staff training in place to assess vulnerabilities and divert, deter, detect and disrupt activity related to serious and organised crime to protect the council, its clients and the wider community.	Moderate Compliance	Serious & Organised Crime Audit actions identified further work required to ensure full suite of protections are in place across the Service and Directorate.		Resilience Team within the Directorate coordinate and support the Council Serious and Organised Crime Group which meets monthly and contains representatives from across the organisation. Targeted training has been delivered to colleagues working within services of high risk and targeted reviews have been undertaken to ensure effectiveness of current policies and procedures protecting specifically against fraud and fraudulent behaviours.	Work continues in the council wide approach to managing Fraud and SOC with the framework due to be finalised by 31 December 2024.
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.	Full Compliance		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 controls within Corporate Services are kept under regular review and assurance testing is undertaken during various points in the year via regular 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.	Monthly overpayment and manual payment dashboards will continue to be circulated across the Directorate with any newly emerging issues identified and followed up with appropriate Service Director or Head of Service.
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.	Full Compliance		Internal and External training opportunities 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)	Internal controls within Corporate Services are kept under regular review and assurance testing is undertaken during various points in the year via Bi-annual 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.	Full Compliance		Policies that mitigate risks eg. Anti-bribery, Fraud Prevention, Whistleblowing Regular reporting including Health & Safety Performance, absence levels 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 Workforce Plan	The Council's HR policies are applied and monitored within the Corporate Services Directorate through reporting against the quarterly Workforce Dashboard and overtime controls. In addition, the Corporate Services JCC ensures that feedback on the application of policies within the Directorate is provided on an ongoing basis by the recognised trade unions. Through the work undertaken in response to the Policy Management Audit in 2021, there were a number of HR policies identified as not having been fully subjected to annual assurance processes and which had not been updated for some considerable time. The HR Team now have dedicated resource in place to address the issue and they are working at pace to review and update all HR policies.	Colleagues within the HR Division will be continuing their work to review the HR Policy Register, focussing upon bringing policies up to date where these may not have been previously prioritised

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.	Full Compliance			All Divisions have appropriate induction processes in place, and where relevant have designed additional training where role specific. Where colleagues have access to specialist systems or those where confidential information is accessible additional processes have been implemented to ensure access is provided and revoked when criteria is satisfied.	
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.	Full Compliance			The Directorate Health & Safety Group reviews issues relating to wellbeing and safety on a regular basis. During the course of the last year, through regular Executive Director & Service 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.	Full Compliance			Role based essential learning requirements continue to be 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 new MyLearningHub, Learning Experience Platform, supported and delivered by colleagues in HR means that compliance with essential learning within teams can now be checked by line managers.	Our monthly cyber security training to all employees will continue during 2024. Compliance/uptake within the Corporate Services Directorate remains strong, however with pockets of poor performance and colleagues will be looking at ways to improve on this during the year.
3.7	I have arrangements in place to support and manage staff performance e.g. regular 1:1/supervision meetings, performance/spotlight conversations.	Full Compliance			The importance regular performance and management meetings are emphasised regularly in Directorate communications and the importance of annual performance conversations is rigorously monitored through the Workforce Dashboard. Compliance levels from Corporate Services remain high.	
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.	Full Compliance		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	Oversight of the relevant Council companies is maintained by the Council Observers, via the Governance Hub meetings, SLA compliance, etc.	The ALEO Management Framework remains under development, as per the Internal Audit recommendation; this work is being led by the Service Director: Legal & Assurance anticipated completion is summer 2024.
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.	Moderate Compliance	Directorate internal assurance checks have shown that not all SLA's which are listed are properly registered with the Governance Team	Service Level Agreement Register Shareholder or service level agreements	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.	Ongoing checks will be undertaken by the Directorate Operations Manager and Assurance Officer to ensure that all SLA's as shown on the Governance Team's SLA Register are properly and accurately logged with copies of the signed SLA included as per requirements.
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.	Full Compliance		Budget consultation Business sector forums Community engagement activity Community engagement strategy/policy Complaints Improvement Plan Consultation framework Consultation Hub	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.	

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.	Full Compliance		Council Change Strategy Committee Papers Online Current partnerships eg. Poverty Commission, Tourism Strategy, EIJ, City Deal Edinburgh Partnership (LCCPs, Neighbourhood Networks) Edinburgh People Survey 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	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.	Full Compliance		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.	
5.4	I regularly consult and engage with recognised trade unions.	Full Compliance		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 Strategy and Performance Hub Surveys eg. Edinburgh People Survey, Annual Tenant Survey Third sector partnership working eg. EVOG Webcasting of Council and major committees, including subtitles	The 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 Service Directors from Corporate Services. The Directorate also provides support and oversight on all Trade Union matters with elected members through the Joint Consultative Group (JCG), which the Interim Executive Director routinely attended.	
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.	Full Compliance		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 year regular Vlogs by the Executive Director and Service Directors have been issued to the Directorate which have been used to cascade and communicate the importance of key policies and information. The Directorate Operations Manager and Assurance Officer have also carried out an annual review of the Directorate Policy Register information to request assurance as to its accuracy, in line with a previous Internal Audit agreed management action.	An annual review of the information contained within the Policy Register now forms part of the Directorate assurance cycle.
6.2	Whilst there are a range of directorate controls in place, including the Policy Register and Annual Assurance Reports to Committee, there remained a number of HR policy gaps which were highlighted in previous annual assurance statements and although work is underway these have not yet been fully addressed.	Moderate Compliance	Fraud and Organised Crime Audit has resulted in some management actions to be addressed relating to our polices covering Fraud, and the Division will undertake to deliver on their requirements as part of this work		Whilst there are a range of directorate controls in place, including the Policy Register and Annual Assurance Reports to Committee, there remained a number of policy gaps which were highlighted in previous annual assurance statements and although work is underway these have not yet been fully addressed.	Fraud Policy will be reviewed to address issues raised as part of the Fraud and Organised Crime audit.
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.	Full Compliance		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 Regulatory body reporting eg. SSSC, GTC	All the relevant corporate controls are applied, in addition to which 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 Directorate Operations Manager and Assurance Officer ensure that regular reviews of the delegated authority within the Directorate are undertaken.	

7.2	I ensure my directorate's activities are fully compliant with relevant Scottish, UK and international legislation and regulations.	Full Compliance		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		
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.	Full Compliance		Annual Assurance Process (Council Companies and Joint Boards) Annual Assurance Process (Directorates) Codes of Conduct	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.	Full Compliance		Commercial and Procurement Strategy Committee Terms of Reference and Delegated Functions Complaints Improvement Plan Consultation and engagement	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)	Full Compliance		Contract Standing Orders Council Change Strategy Council company monitoring including Governance Hub, Council Observers on Boards, committee reporting Edinburgh People Survey Employee Code of Conduct	The Directorate Management Team has 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.	Full Compliance		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 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 had regular meetings with the 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 so that relevant members are kept appraised and consulted on relevant matters, including those occasions where they were 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.	Full Compliance		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 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 Directorate receives monthly performance reports submitted to the management team covering FOI and Subject Access Request performance compliance.	
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.	Full Compliance		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	Effective quarterly Health and Safety Group meetings are held, chaired by the Executive Director. 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 Corporate Services Management Team and the Corporate Leadership Team, the content of these updates is produced by teams within the Directorate.	
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.	Moderate Compliance	The Outdoor infrastructure Audit identified Health & Safety areas of concerns, this resulted in the production of the Health and Safety Findings Only Audit report and these are being addressed as part of the management actions. The Health and Safety Teams survey of Duty Holders in relation to Fire Safety Management and completion of Workplace Inspection has identified areas for improvement, which the Health and Safety Team are supporting Services with.	Reporting/review/monitoring at all levels – committee, CLT, SMTs, service level 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 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.	Internal Audit actions from a recent audit of Health & Safety are to be completed over the course of 2024

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.	Moderate Compliance	The Outdoor infrastructure Audit identified Health & Safety areas of concerns, this resulted in the production of the Health and Safety Findings Only Audit report and these are being addressed as part of the management actions.		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.	Internal Audit actions from a recent audit of Health & Safety are to be completed over the course of 2024
10.4	I have a robust governance and reporting structure for Health and Safety in my directorate.	Full Compliance			Effective quarterly Health and Safety Group meetings are held, chaired by the Executive Director. These include all Divisions, H&S professionals and Trade Union Safety representatives. This includes the regular reporting of recorded incidents and trends and H&S Training compliance. H&S is also a weekly standing item on the agenda for the Directorate Management Team and the Corporate Leadership Team, the content of these updates is produced by teams within the Directorate.	
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.	Full Compliance		Annual external reporting eg. Local Government Benchmarking Framework, Statutory reporting, Scottish Public Services Ombudsman, Scottish Government, etc Annual performance report to Council B agenda protocol Best Value reporting CLT Meeting - Performance Committee Terms of Reference and Delegated Functions Local Government Benchmarking Framework – Committee Report Monitoring/reporting on delivery of 52 coalition commitments – delete : no longer exists under new administration HR Performance Framework Planning & Performance Framework Strategy and Performance webpage	Regular reporting and oversight arrangements are in place for all services/functions within Corporate Services, including via Policy & Sustainability, Finance and Resources and the Governance, Risk and Best Value Committee. The Directorate also 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.	Full Compliance			Corporate Services has led upon the development of the Council's new Planning and Performance Framework, which is now 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.	
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 with compliance to the Contract Standing Orders.	Full Compliance		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 Contract management manual 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 quarterly 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.	
12.1	I ensure all goods, services and works procured are managed in compliance with the Contract Standing Orders.	Full Compliance				
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.	Full Compliance		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, CLT 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 CLT.	
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.	Full Compliance		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 takes place to the Directorate Management Team as well as regular meetings with relevant colleagues within the Finance and Procurement Division to ensure strong oversight and control is in place.	
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.	Full Compliance		Elected Member training on financial statements, financial planning and treasury management Employee Training Finance & Resources Committee and Governance, Risk & Best Value Committee oversight/scrutiny Finance Rules Financial Regulations		
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.	Full Compliance		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		
14.4	I have arrangements in place to ensure that new and existing leases in the scope of IFRS16 are promptly identified and relevant details notified to Finance colleagues for incorporation in the Council's annual financial statements.	Full Compliance			While there are no leases of relevance within the Directorate, colleagues within the Finance and Procurement Division have overseen the Council's preparations for adoption of the requirements of the standard from April 2022, with these preparations favourably assessed by an audit undertaken by our Internal Audit Team.	
14.5	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.	Full Compliance				
14.6	I have arrangements in place for identifying any weaknesses in my directorate's compliance with Council financial policies or statutory/regulatory requirements.	Full Compliance				
14.7	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.	Full Compliance				
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.	Full Compliance		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		

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.	Full Compliance		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		
16	National Agency & Regulatory Body 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.	Full Compliance		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.	Full Compliance		Regulatory Body inspection reports		
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.	Moderate Compliance	Audits reported this year resulted in some management actions to be addressed; Procurement - Contract Standing Orders, PCI Data Security Compliance, Key Financial Systems - Debtors, Key Financial Systems - VAT and Fraud and Serious Organised Crime	A validation audit of previously closed audit actions is included in the annual Internal Audit Plan Agreed management actions arising from internal audits are recorded and monitored through TeamMate+ on ongoing basis. Overdue management actions are reported monthly to CLT and quarterly to GRBV Evidence above is for Internal Audit only - needs to link to external audit actions (Finance) and Best Value Actions (Governance). Also needs to consider improvement plans from regulator inspections such as Care Inspectorate and Education Scotland and other relevant review reports for the directorate which require monitoring, response and action plan. Integral part of Annual Assurance Schedule	Implementation of internal audit recommendations is subject to regular tracking by the Corporate Services Management and Corporate Leadership Teams. As of the time of writing, there are no overdue audit actions for the Division's activities, although in some cases it has been necessary to revise target completion dates.	Ongoing work is required across the Directorate to ensure that Internal Audit actions are implemented within the agreed timescales, with the Directorate Operations Manager and Directorate Assurance Officer to continue to work with colleagues to ensure that any optimisation bias is addressed prior to management action agreement.
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 within agreed timescales.	Moderate Compliance	Last year's report noted actions in respect of (i) implementing, alongside Digital Services colleagues, outstanding internal audit recommendations on Payment Card Security and purchase cards and (ii) developing a medium-term financial plan. While progress has been made in both areas, further actions are required to address both areas in full.	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 of previously closed audit actions 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 IA communicates regularly with Care Inspectorate, Audit Scotland, Scottish Housing Regulator and Education Scotland	Monthly reporting on progress with Internal Audit open and overdue actions within the Directorate is now undertaken. Direct reporting on audit matters of high risk to relevant executive committees. Annual Governance Statement presentation to GRBV, etc.	Continuing development of Directorate internal assurance processes to further embed cultural of continuous review and improvement across all governance and assurance activity; medium-term financial strategy, with detailed content subject to annual approval

Appendix 2

		Improvement actions	Action Owner	Action Deadline
1 Internal Control Environment requirements				
1.1	I have internal controls and procedures in place throughout my directorate that are proportionate, robust, monitored and operate effectively.	<p>An ALEO management framework is being developed per the Internal Audit outcomes and is expected to be completed in Summer 2024.</p> <p>Components of the Line 2 governance and assurance model have been completed and are being implemented in 2024, a completed framework is expected by Summer 2024.</p> <p>New HR system being delivered Oracle Fusion with implementation due October 2024.</p> <p>Work ongoing to address the actions of all open and ongoing audits through 2024.</p> <p>PCS Audit - colleagues will work with colleagues in Digital Services, progress development of a full understanding of requirements with a view to appointing a Qualified Security Assessor to develop a tailored programme of work and remediating actions to support compliance.</p>	Service Directors	May-25
1.2	I have controls and procedures in place to manage the risks in delivering services through council companies, partners and third parties.	<p>The ALEO management framework is being developed per the Internal Audit outcomes and is expected to be completed in Summer 2024. This will set principles which will guide officers in relation to risks and issues involving ALEOs. Co-source provision being retendered for 24/25 onwards.</p> <p>Oracle Fusion implementation due October 2024.</p> <p>Regular audits of CGI as main IT and Digital supplier will continue; all resulting management actions will be managed and addressed.</p>	Service Director	May-25
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.	Ongoing work to maintain and review the Directorate assurance cycle to ensure this is kept fit for purpose; new Quarterly reporting being considered for rollout during 2024 with new template for information gathering being designed by Directorate Operations Manager in collaboration with colleagues in the Governance Team	Executive Director/ Operations Manager	May-25
1.4	The monitoring process applied to funding/operating agreements has not identified any problems that could have a significant negative impact.	0		
2 Risk and Resilience				
2.1	I have risk management arrangements in place to identify the key risks to my directorate (and the Council).	Revised Risk Management Framework was published in February and the new Risk Team will be delivering workshops with colleagues across the Directorate and wider organisation over the upcoming months.	Service Director: Legal & Assurance	May-25
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.	0		

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	0		
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.	Annual review of the information contained within the Directorate Policy Register will continue in 2024; a collaborative copy of the Register hosted on SharePoint is being tested and once functionality is aligned appropriately this will be circulated by the Directorate Operations Manager for feedback.	Operations Manager	Dec-24
2.6	My directorate has resilience and counter terrorism arrangements in place and my directorate's resilience data, plans, arrangements, protocols, and training mitigate the resilience risks that could impact on the delivery of our priority activities and ensure appropriate staff groups are adequately trained to respond to an incident affecting my directorate. All documentation is regularly reviewed and validated.			
2.6	I have policies, strategies, procedures and protocols as well as associated staff training in place to assess vulnerabilities and divert, deter, detect and disrupt activity related to serious and organised crime to protect the council, its clients and the wider community.	Work continues in the council wide approach to managing Fraud and SOC with the framework due to be finalised by 31 December 2024.	Service Director: Legal & Assurance	Dec-24

3 Workforce				
3.1	I have arrangements in place to ensure compliance with payroll policies, overtime controls, absence management and performance e.g. home/remote working.	Monthly overpayment and manual payment dashboards will continue to be circulated across the Directorate with any newly emerging issues identified and followed up with appropriate Service Director or Head of Service.	Service Directors/ Operations Manager	May-25
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.	Colleagues within the HR Division will be continuing their work to review the HR Policy Register, focussing upon bringing policies up to date where these may not have been previously prioritised	Service Director: Human Resources	May-25
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.	Our monthly cyber security training to all employees will continue during 2024. Compliance/uptake within the Corporate Services Directorate remains strong, however with pockets of poor performance and colleagues will be looking at ways to improve on this during the year.	Service Directors/ Operations Manager	May-25
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.	The ALEO Management Framework remains under development, as per the Internal Audit recommendation; this work is being led by the Service Director: Legal & Assurance anticipated completion is summer 2024.	Service Director: Legal & Assurance	Dec-24
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.	Ongoing checks will be undertaken by the Directorate Operations Manager and Assurance Officer to ensure that all SLA's as shown on the Governance Team's SLA Register are properly and accurately logged with copies of the signed SLA included as per requirements.	Operations Manager	May-25
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.	0		
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.	0		
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.	An annual review of the information contained within the Policy Register now forms part of the Directorate assurance cycle.	Operations Manager	May-25
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.	Fraud Policy will be reviewed to address issues raised as part of the Fraud and Organised Crime audit.	Operations Manager	May-25
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.	0		
7.2	I ensure my directorate's activities are fully compliant with relevant Scottish, UK and international legislation and regulations.	0		
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.	0		
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.	0		
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)	0		
8.4	I consult with elected members as appropriate and as required under the Scheme of Delegation.	0		
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.	0		

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.	Internal Audit actions from a recent audit of Health & Safety are to be completed over the course of 2024	Head of Health, Safety & Risk	Dec-24
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.	Internal Audit actions from a recent audit of Health & Safety are to be completed over the course of 2024	Head of Health, Safety & Risk	Dec-24
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.	0		
12	Commercial and Contract Management			
12.1	I ensure all goods, services and works are procured with compliance to the Contract Standing Orders.	0		
12.2	I ensure all goods, services and works procured are 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.	0		

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.	0		
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 & Regulatory Body 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.	Ongoing work is required across the Directorate to ensure that Internal Audit actions are implemented within the agreed timescales, with the Directorate Operations Manager and Directorate Assurance Officer to continue to work with colleagues to ensure that any optimisation bias is addressed prior to management action agreement.	Operations Manager	May-25
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.	Continuing development of Directorate internal assurance processes to further embed cultural of continuous review and improvement across all governance and assurance activity; medium-term financial strategy, with detailed content subject to annual approval	Service Directors / Operations Manager	May-25

Governance, Risk and Best Value Committee

10.00am, Tuesday, 07 May 2024

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 2022-23.
- 1.2 To note that the Corporate Services Directorate annual assurance schedule 2023-24 would be submitted for scrutiny in accordance with the Committee's work programme.

Dr Deborah Smart

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 22 June 2023.
- 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.

4. Next Steps

4.1 An improvement plan for the Corporate Services Directorate is attached at appendix 2. This includes actions in relation to identified internal control weaknesses. In each instance a responsible officer and a deadline for completion is included.

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 and 2023-24 where there is an impact on the design of the Council's corporate control framework.

4.4 The 2023-24 Annual Assurance Schedule for Corporate Services will be presented to Governance, Risk and Best Value Committee in 12 months or less 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 then 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 [Unaudited Annual Accounts 2022-23](#)

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)	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)
1.1	I have internal controls and procedures in place throughout my directorate that are proportionate, robust, monitored and operate effectively.	Partially compliant	A number of potential data breaches were reported within the year, with the majority resolved/concluded to be low risk. All matters were fully investigated and addressed. Some systems issues reported by our Human Resources Division. Increase in Whistleblowing activity throughout the year 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	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 Biannual Risk and Assurance Reviews of Divisions and Directorate Health & Safety Group meetings and the Directorate Joint Consultative Committee with the trade unions.	The Directorate will continue to work to close all Internal Audit Actions as per agreed timelines. The Legal and Assurance Division are developing an ALEO management framework per the Internal Audit outcomes and using the transport company changes as the template. They are also continuing development of the risk management policy and procedures; the Line 2 governance and assurance model is being recruited to and will be developed and rolled out during 2023. Human Resources will continue to work with colleagues in Customer & Digital Services to ensure the issues raised during the rollout of the new system are addresses and managed.
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	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) Risk Management Procedure	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.	
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	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	Internal controls within Corporate Services are kept under regular review and assurance testing is undertaken during various points in the year via Bi-annual Divisional Performance and Assurance meetings.	
1.4	The monitoring process applied to funding/operating agreements has not identified any problems that could have a significant negative impact.	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 Business Impact Analysis CLT Change Board – programme/project management framework CLT scrutiny Contingency planning for major events Council Business Plan Enterprise Risk Management Policy GRBV quarterly scrutiny of top risks Health and safety audits Internal and external audits Internal Audit Plan development considers top risks	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 developing.	The Legal and Assurance Division are continuing development of the risk management policy and procedures which will be finalised and rolled out during 2023/24.
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	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 Resilience Plans Resilience Protocols 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	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.	The Council's new Operational Risk Management Framework and refreshed Enterprise Risk Management Policy and Risk Appetite Statement were delayed, work is ongoing to roll-out this programme which is being led by the Service Director: Legal and Assurance and the Head of H&S 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	Schools assurance programme Serious and Organised Crime policies and strategies Serious and Organised Crime plans, procedures and protocols Service Planning Training, eLearning and workshops for staff and members		
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, fortnightly Vlogs by the Interim Executive Director have been circulated to the Directorate with these 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 reviewed, in line with a previous Internal Audit agreed management action.	Annual review of the Directorate Policy Register is now scheduled as part of the Directorate Assurance cycle.
2.6	My directorate has resilience and counter terrorism arrangements in place and my directorate's resilience data, plans, arrangements, protocols, and training mitigate the resilience risks that could impact on the delivery of our priority activities and ensure appropriate staff groups are adequately trained to respond to an incident affecting my directorate. All documentation is regularly reviewed and validated.	Compliant	No		The Directorate's resilience and business continuity arrangements were well tested during the ongoing Covid-19 response; 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 Service Director for Legal & Assurance). These plans have held up well and enabled prioritisation of teams and services to support business critical activities.	Work ongoing in coordination with colleagues in Resilience to ensure that the Directorate BIA's are full reviewed and up to date.
2.7	I have policies, strategies, procedures and protocols as well as associated staff training in place to assess vulnerabilities and divert, deter, detect and disrupt activity related to serious and organised crime to protect the council, its clients and the wider community.	Partially compliant	Fraudulent activity was detected and prevented by our Finance and Procurement colleagues; whilst an in-year review of Whistleblowing referrals found fraud to account for approximately 10% of these.		Targeted training has been delivered to colleagues who oversee implementation of the Council's anti-money laundering policy, including development of appropriate procedures for prevention and detection, and existing policies and procedures have been reviewed for effectiveness in respect of changes to bank details following attempted fraudulent external activity in this area.	Actions from a recent Internal Audit looking at Fraud and Serious Organisational Crime to be implemented and monitored; this will be lead by the Head of Democracy, Governance and Resilience and the Corporate Resilience Manager

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	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 Leader Induction and Essential Learning	Internal controls within Corporate Services are kept under regular review and assurance testing is undertaken during various points in the year via Bi-annual 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.	The new Executive Director of Corporate Services is undertaking a review of all the regular data reported and will be working with Service Directors to ensure that performance in these areas is monitored and managed appropriately.
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	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 Staff benefits (enhanced entitlements leave entitlement, flexible working options, childcare vouchers, ride to work scheme, premium benefits scheme)	Internal controls within Corporate Services are kept under regular review and assurance testing is undertaken during various points in the year via Bi-annual 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	Wide ranging internal and external counter fraud activity Wider Leadership Team (incl. Learning Sets) Wider Leadership Team programme	The Council's HR policies are applied and monitored within the Corporate Services Directorate through reporting against the quarterly Workforce Dashboard and overtime controls. In addition, the Corporate Services JCC ensures that feedback on the application of policies within the Directorate is provided on an ongoing basis by the recognised trade unions. Through the work undertaken in response to the Policy Management Audit in 2021, there were a number of HR policies identified as not having been fully subjected to annual assurance processes and which had not been updated for some considerable time. During 2021/22 work was underway to address this issue and this remains ongoing.	The Service Director: HR and the Human Resources Division will be continuing their work to review the HR Policy Register, focussing upon bringing policies up to date where these may not have been previously prioritised, this will also 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	No		All Divisions have appropriate induction processes in place, and where relevant have designed additional training where role specific. Where colleagues have access to specialist systems or those where confidential information is accessible additional processes have been implemented to ensure access is provided and revoked when criteria is satisfied.	
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.	Further Wellbeing activity is being planned and delivered by the Interim Service Director:HR and colleagues within the Division

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 continuing to deliver a range of monthly cyber security training to all employees. Compliance/uptake within Corporate Services remains strong, whilst the organisation as a whole is significantly lower than should be. The Training is now mandatory and therefore compliance monitoring will be ongoing.
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 regular performance and management meetings are emphasised regularly in Directorate communications and the importance of annual performance conversations is rigorously monitored through the Workforce Dashboard. Compliance levels from Corporate Services remain high within the Directorate.	
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.	To ensure that there are no governance gaps or concerns in relation to LPFE Ltd, the Service Director: Finance and Procurement has continued as the interim Chair of the Company. Revised arrangements for this will be addressed during 2023/24. The ALEO Management Framework is currently under development, as per the Internal Audit recommendation; this work is being led by the Service Director: Legal & Assurance
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.	A further SLA is in development for the clerking support provided to the Lothian Pension Fund and this will be implemented during this year.
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	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 202 and is to be updated in the upcoming year to include additional pertinent information identified since rollout.
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	Committee Papers Online Current partnerships eg. Poverty Commission, Tourism Strategy, EIJ, City Deal Edinburgh Partnership (LCCPs, Neighbourhood Networks) Edinburgh People Survey 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	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	We have been made aware that the customer satisfaction measures from the Edinburgh People Survey are now out of date (last measured 2018) with no other measures introduced.	Partnership governance arrangements Partnership governance documentation Partnership plans eg. Edinburgh Children's Partnership Petitions and Deputations Policies and procedures (consultation framework) Poverty Commission Public participation – deputations and petitions Public sector partnerships Publication of Council diary Report template – section on consultation	The Directorate applies a range of controls in this area in addition to the corporate controls.	
5.4	I regularly consult and engage with recognised trade unions.	Compliant	No	Stakeholder group meetings Strategic documentation eg. vision statements, aims, etc. Strategic plans and agreements Strategy and Performance Hub Surveys eg. Edinburgh People Survey, Annual Tenant Survey Third sector partnership working eg. EVOG 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 Directorate also provides support and oversight on all Trade Union matters with elected members through the Joint Consultative Group (JCG), which the Interim Executive Director routinely attended.	
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 year regular Vlogs by the Interim Executive Director have been issued 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 Policy Register is now included as part of the annual assurance review cycle.
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	Ongoing work to address the review of all HR Policies and Procedures, although progress is noted there is still work required.		Whilst there are a range of directorate controls in place, including the Policy Register and Annual Assurance Reports to Committee, there remained a number of HR policy gaps which were highlighted in previous annual assurance statements and although work is underway these have not yet been fully addressed.	The Service Director: HR and the Human Resources Division are undertaking a review of the HR Policy Register, focussing upon bringing policies up to date where these may not have been previously prioritised, this will also 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 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 Directorate Operations Manager and Assurance Officer ensure that regular reviews of the delegated authority within the Directorate are undertaken.	

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 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.	
8.2	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	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	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	Procurement Handbook Public participation – deputations and petitions Report template and guidance Scheme of Delegation to Officers Service Level Agreement template Standard Condition of Grant	The Directorate Management Team has 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		Elected Members are consulted by Directorate officers in full compliance with the Scheme of Delegation, Financial Standing Orders, Contract Standing Orders, etc. The Interim Executive Director had regular meetings with the 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 so that relevant members are kept apprised and consulted on relevant matters, including those occasions where they were 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 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 Directorate receives monthly performance reports submitted to the management team covering FOI and Subject Access Request performance compliance.	
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. 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 Corporate Services Management Team and the Corporate Leadership Team, the content of these updates is produced by teams within the Directorate.	
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.	
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 Head of Health and Safety, the team has recently returned to its full complement although ongoing training and induction may impact on deliver for a short time.	
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. 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 Directorate Management Team and the Corporate Leadership Team, the content of these updates is produced by teams within the Directorate.	
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, Statutory reporting, Scottish Public Services Ombudsman, Scottish Government, etc Annual performance report to Council B agenda protocol Best Value reporting CLT Meeting - Performance Committee Terms of Reference and Delegated Functions Local Government Benchmarking Framework – Committee Report Monitoring/reporting on delivery of 52 coalition commitments – delete : no longer exists under new administration	Regular reporting and oversight arrangements are in place for all services/functions within Corporate Services, 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	HR Performance Framework Planning & Performance Framework Strategy and Performance webpage	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 continues to be required at Divisional, Directorate and Corporate/Organisational levels. Further improvements to public reporting of performance are required to be achieved as part of our ongoing 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 Contract management manual 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 quarterly 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. A Directorate Change Portfolio is formally reported to and scrutinised by the Directorate Management Team on a regularly basis, prior to submission to the CLT Change Board.	The regular Directorate Change Portfolio reporting has become less frequent whilst work is underway to review and redesign the portfolio in a whole. The Directorate Operations Manager will work with colleagues in the Change Team to ensure that regular updates are provided for the Executive Director and the Directorate Management Team.
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 my Management Team as well as regular meetings with the aligned Principal Accountant for Corporate Services 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 oversight/scrutiny	Monthly finance and procurement reporting to my Management Team as well as regular meetings with the aligned Principal Accountant for Corporate Services enable strong oversight and control.	
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	Finance Rules Financial Regulations Internal control framework Medium-term Financial Strategy Professional officer representation/support/advice on major project boards, project assurance reviews, SMTs	Monthly finance and procurement reporting to my Management Team as well as regular meetings with the aligned Principal Accountant for Corporate Services enable strong oversight and control.	
14.4	I have arrangements in place to ensure that new and existing leases in the scope of IFRS16 are promptly identified and relevant details notified to Finance colleagues for incorporation in the Council's annual financial statements.	Compliant	No	Tiered framework of financial planning and control Treasury Management Strategy	While there are no leases of relevance within the Directorate, colleagues within the Finance and Procurement Division have overseen the Council's preparations for adoption of the requirements of the standard from April 2022, with these preparations favourably assessed by a recent internal audit.	

14.5	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			
14.6	I have arrangements in place for identifying any weaknesses in my directorate's compliance with Council financial policies or statutory/regulatory requirements.	Compliant	No			
14.7	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 Council Companies/ALEOs – Governance Hub, Observers, annual reporting to Executive Committee and GRBV		
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	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 & Regulatory Body 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	Regulatory Body inspection reports		
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 completion 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 the Directorate, 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.	A validation audit of previously closed audit actions is included in the annual Internal Audit Plan Agreed management actions arising from internal audits are recorded and monitored through Team Central on ongoing basis. Overdue management actions are reported monthly to CLT and quarterly to GRBV Evidence above is for Internal Audit only - needs to link to external audit actions (Finance) and Best Value Actions (Governance). Also needs to consider improvement plans from regulator inspections such as Care Inspectorate and Education Scotland and other relevant review reports for the directorate which require monitoring, response and action plan. Integral part of Annual Assurance Schedule	Monthly reporting on progress with Internal Audit open and overdue actions within the Directorate is now undertaken. Direct reporting on audit matters of high risk to relevant executive committees. Annual Governance Statement presentation to GRBV, etc. Additional capacity has been deployed since October 2020 to support the coordination and drive to close more management actions in a timely fashion, with a substantive Directorate Assurance Officer was appointed in December 2021 and further improvements have been noticed since this appointment was made.	Ongoing work is required across the Directorate to ensure that Internal Audit actions are implemented within the agreed timescales, with the Directorate Operations Manager and Directorate Assurance Officer to continue to work with colleagues to ensure that any optimisation bias is addressed prior to management action agreement.
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.	Partially compliant	Due to extended absence during 2022/23 some recommendations arising from this exercise in the previous year were delayed in their implementation. Where required this work has been identified and has been prioritised.	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 of previously closed audit actions 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 IA communicates regularly with Care Inspectorate, Audit Scotland, Scottish Housing Regulator and Education Scotland	Monthly reporting on progress with Internal Audit open and overdue actions within the Directorate is now undertaken. Direct reporting on audit matters of high risk to relevant executive committees. Annual Governance Statement presentation to GRBV, etc. Additional capacity has been deployed since October 2020 to support the coordination and drive to close more management actions in a timely fashion, with a substantive Directorate Assurance Officer was appointed in December 2021 and further improvements have been noticed since this appointment was made.	Incomplete improvement activity from the previous year has been identified and is being progressed by the Directorate Operations Manager.

		Improvement actions	Action Owner	Action Deadline
1	Internal Control Environment requirements			
1.1	I have internal controls and procedures in place throughout my directorate that are proportionate, robust, monitored and operate effectively.	continue to work to close all Internal Audit Actions as per agreed timelines. The Legal and Assurance Division are developing an ALEO management framework per the Internal Audit outcomes and using the transport company changes as the template. They are also continuing development of the risk management policy and procedures; the Line 2 governance and assurance model is being recruited to and will be developed and rolled out during 2023. Human Resources will continue to work with colleagues in Customer & Digital Services to ensure the issues raised during the rollout of the new system are addresses and managed.		
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 a significant negative impact.	0		
2	Risk and Resilience			
2.1	I have risk management arrangements in place to identify the key risks to my directorate (and the Council).	The Legal and Assurance Division are continuing development of the risk management policy and procedures which will be finalised and rolled out during 2023/24.		
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.	The Council's new Operational Risk Management Framework and refreshed Enterprise Risk Management Policy and Risk Appetite Statement were delayed, work is ongoing to roll-out this programme which is being led by the Service Director: Legal and Assurance and the Head of H&S 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		0	
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.	Annual review of the Directorate Policy Register is now scheduled as part of the Directorate Assurance cycle.		
2.6	My directorate has resilience and counter terrorism arrangements in place and my directorate's resilience data, plans, arrangements, protocols, and training mitigate the resilience risks that could impact on the delivery of our priority activities and ensure appropriate staff groups are adequately trained to respond to an incident affecting my directorate. All documentation is regularly reviewed and validated.			
2.6	I have policies, strategies, procedures and protocols as well as associated staff training in place to assess vulnerabilities and divert, deter, detect and disrupt activity related to serious and organised crime to protect the council, its clients and the wider community.	Actions from a recent Internal Audit looking at Fraud and Serious Organisational Crime to be implemented and monitored; this will be lead by the Head of Democracy, Governance and Resilience and the Corporate Resilience Manager		
3 Workforce				
3.1	I have arrangements in place to ensure compliance with payroll policies, overtime controls, absence management and performance e.g. home/remote working.	The new Executive Director of Corporate Services is undertaking a review of all the regular data reported and will be working with Service Directors to ensure that performance in these areas is monitored and managed appropriately.		
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 continuing their work to review the HR Policy Register, focussing upon bringing policies up to date where these may not have been previously prioritised, this will also 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.		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.	Further Wellbeing activity is being planned and delivered by the Interim Service Director:HR and colleagues within the Division		
3.6	I ensure compliance with essential training requirements and support learning and development appropriately, including professional CPD requirements.	The Council has been continuing to deliver a range of monthly cyber security training to all employees. Compliance/uptake within Corporate Servicesremians strong, whilst the organisation as a whole is significantly lower than should be. The Training is now mandatory and therefore compliance monitoring will be ongoing.		
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 continued as the interim Chair of the Company. Revised arrangements for this will be addressed during 2023/24. The ALEO Management Framework is currently under development, as per the Internal Audit recommendation; this work is being led by the Service Director: Legal & Assurance		
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.	A further SLA is in development for the clerking support provided to the Lothian Pension Fund and this will be implemented during this year.		
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 202 and is to be updated in the upcoming year to include additional pertinent information identified since rollout.		
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.		0	
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 Policy Register is now included as part of the annual assurance review cycle.		

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 are undertaking a review of the HR Policy Register, focussing upon bringing policies up to date where these may not have been previously prioritised, this will also address fully the findings from the QC led independent Inquiry and Reviews.		
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.	0		
7.2	I ensure my directorate's activities are fully compliant with relevant Scottish, UK and international legislation and regulations.	0		
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.	0		
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.	0		
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)	0		
8.4	I consult with elected members as appropriate and as required under the Scheme of Delegation.	0		
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.	0		
9.2	I ensure data sharing arrangements with third parties are recorded, followed and regularly reviewed throughout all service areas in my directorate.	0		
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.	0		
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.	0		
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 continues to be required at Divisional, Directorate and Corporate/Organisational levels. Further improvements to public reporting of performance are required to be achieved as part of our ongoing response to the Best Value Assurance Review improvement plan.		
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.	The regular Directorate Change Portfolio reporting has become less frequent whilst work is underway to review and redesign the portfolio as a whole. The Directorate Operations Manager will work with colleagues in the Change Team to ensure that regular updates are provided for the Executive Director and the Directorate Management Team.		
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.	0		
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 & Regulatory Body 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.	Ongoing work is required across the Directorate to ensure that Internal Audit actions are implemented within the agreed timescales, with the Directorate Operations Manager and Directorate Assurance Officer to continue to work with colleagues to ensure that any optimisation bias is addressed prior to management action agreement.		
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.	Incomplete improvement activity from the previous year has been identified and is being progressed by the Directorate Operations Manager.		