

EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

22 June 2023

Report by Director of Business Operations and Partnerships

CODE OF CORPORATE GOVERNANCE

PURPOSE OF REPORT

1. To update the Audit and Scrutiny Committee on progress against improvement actions in the 2022/23 Code of Corporate Governance and to approve a new Code for 2023/24.

RECOMMENDATIONS

2. The Audit and Scrutiny Committee is asked to:-
- (a) Note progress on the 2022/23 Code of Corporate Governance improvement actions, and:
 - (b) Approve the Code of Corporate Governance updates (Annex 1) and actions for 2023/24.

BACKGROUND

3. East Renfrewshire Council is responsible for ensuring that business is: conducted in accordance with the law and proper standards; and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.

4. In discharging this responsibility, elected members and senior officers are responsible for putting in place proper arrangements for the governance of the Council's affairs and the stewardship of resources. Since December 2002, the Council has adopted and updated annually a Code of Corporate Governance which is consistent with the principles and requirements of the CIPFA/SOLACE Framework: *Delivering Good Governance in Local Government*.

5. The Code of Corporate Governance is a statement of the structures and processes that govern internal policy-making, community leadership, partnership working and the mechanisms to ensure proper control and accountability are in place.

6. The *Delivering Good Governance in Local Government* framework was revised in 2016. The Code comprises of seven governing principles and a set of supporting principles. The full set of principles is listed in the draft code in Annex 1, alongside some examples of high-level evidence. A matrix diagram providing a list of all evidence and links to the code to demonstrate good corporate governance is included at the end of Annex 1 for ease of reference.

7. All councils must comply with the following requirements:
- Publication of an annual progress summary on the previous year's Code, including any actions taken to improve compliance.
 - Publication of an annual Code of Corporate Governance update. This must include an update on any new evidence we can present. It must also include self-assessment scoring of the evidence we have regarding: compliance with national guidance on each governance requirement; and details of any action planned to improve compliance during 2023/24.
 - Inclusion of an Annual Governance Statement in the Council's Annual Report and Accounts.

STREAMLINING THE REPORT

8. Efforts to condense the volume of documents submitted to Elected Members led us to reassess the Code of Corporate Governance. An extensive review was conducted, utilising governance documents from East Renfrewshire Council's Local Government Benchmarking Framework (LGBF) comparator family group for corporate services, in conjunction with the best practice model provided by Fife Council. The focus was on authorities demonstrating similar corporate governance structures, enabling a fair and focused comparison. The outcome of this exercise is a considerably more concise and focused Code, achieved by carefully reducing the overall content.

9. This strategic shift in format removes specific actions for improvement from the Code document itself. Instead, these are comprehensively outlined in this covering report. The main body of the Code document now consists of high-level evidence associated with each requirement. For a comprehensive list of all evidence please refer to the matrix provided at the conclusion of Annex 1.

10. As part of this review, we investigated whether other Audit and Scrutiny Committees participated in the code self-assessment exercise. This research found that other Councils typically do not involve Elected Members in the operational review process. Instead, they uphold the committee's role in carrying out the scrutiny function of the code.

PROGRESS ON 2022/23 ACTIONS

11. In April 2023 an update on the actions from the 2022/23 Code of Corporate Governance update was produced. [Available here.](#)

12. One improvement activity listed in the 2022/23 code was completed and two activities are scheduled for completion by June 2023:

- We have created a central repository of completed Equality, Fairness and Rights Impact Assessments (EFRIAs) which went live in December 2022.
- The use of research on the impact of Covid-19 in East Renfrewshire to influence the Council's strategic planning, including further development of Vision for the Future is ongoing. An update on Vision for the Future will be considered at Council in June 2023.
- A framework for mainstreaming Participatory Budgeting is in the final stages and will be completed by June 2023.

13. The remaining activities have been carried forward into the 2023/24 plan (activities are organised by their corresponding supporting principle within the Code):

- A1.2 – Following the consideration of Vision for the Future in June 2023, further scoping and development with community partners and local residents, with a view to a broader

review of outcomes and the 'golden thread' of strategic planning planned for 2024/25, will be completed by June 2024.

- C2.3 – The Get to Zero Action Plan was delayed to allow for the Budget Strategy consultation to take place. We are now expecting to publish the plan in September or October 2023.
- C2.3 – A meeting was convened for the Climate Partnership in September 2022. This was poorly attended with only 3/11 Community Councils being represented; an alternative approach to community engagement on climate change is being proposed. It is anticipated this will be reported to Cabinet by December 2023.
- D3.4 – The National Care Service Bill is currently at stage 1. In March Parliament agreed to defer consideration of the Bill until further notice. On receipt of this, the Council will consider the implications from the Independent Review of Adult Social Care and subsequent National Care Service proposals.
- E2.8 – The Health and Well-being annual action plan was delayed as the Wellbeing Survey planned for October 2022 was postponed until April 2023 due to budget engagement. The action plan will be developed by September 2023.
- F4.1 – Core system assets are catalogued however service level assets could not be populated on the Information Asset Register (IAR). A group was established and agreed terms of reference which includes responsibility for oversight of implementing the IAR. Pre-implementation technical work had to take place during 2022/23 but technical issues were found which have prevented progress. Currently exploring options for resolving the issues by March 2024.

UPDATED CODE OF CORPORATE GOVERNANCE FOR 2023/24

14. The updated Code of Corporate Governance for 2023/24 is included at Annex 1 and sets out arrangements which demonstrate how we fulfil the seven governance principles outlined in the national guidance.

15. The CIPFA / SOLACE framework emphasises that councils should:

- keep codes of corporate governance under review;
- carry out a process of self-evaluation scoring; and
- develop actions to address any gaps or areas for improvement in governance arrangements.

16. The review of the 2023/24 Code of Corporate Governance was an extensive process involving the evaluation of compliance levels and potential improvements across all Council services. Senior colleagues provided critical input, assessing our compliance and suggesting improvement actions and evidence. Despite scoring a high compliance rating, further enhancements were identified to raise our governance standards. This comprehensive, evidence-based review showcases our commitment to transparency, accountability, and continuous improvement in our corporate governance.

17. As well as the activities that have been carried forward from last year's plan a number of new actions have been identified to further improve compliance with the Code. Key actions for 2023/24 are:

- A1.3 – The review of the Council's Standing Orders is scheduled to be presented to Council on 28 June 2023.
- A1.3 – A review of the Council's Schemes of Administration and Delegated Functions will be presented to Council for approval in December 2023.
- A2.3 – Implement manual checks by Procurement of all Housing invoices or certificated payments over £50k until March 2024 when the new Servitor/Integra interface is in place.
- B3.1 – Complete review of Community Council scheme by December 2023.

- C2.1 – Publish a Local Heat and Energy Efficiency Strategy (LHEES) by December 2023. This will be a key strategy to support the reduction in community climate emissions.
- C2.4 – Enhance the role of Equality and Fairness Risk Assessments in the budget process by March 2024.
- D2.4 – Complete Phase 1 management insight dashboards by April 2024.
- E2.4 – Review elected member training and development, including provision of Equality and Fairness Risk assessment training and ensuring coverage of mandatory cyber essentials training by December 2023.
- E2.7 - Re-establish leadership and manager networks by April 2024 to promote corporate working, develop leadership skills and assist with succession planning and health and wellbeing.
- F5.2 – Accelerate development of an interface between Housing's Servitor system and the Council's Integra financial system by March 2024.

18. Once approved, the Code of Corporate Governance 2023/24 will be made available on the Council's website and a progress update on the actions will be made in May 2024 after the close of the 2023/24 financial year.

ANNUAL GOVERNANCE STATEMENT

19. As part of the SOLACE/CIPFA corporate governance framework the Leader and the Chief Executive are responsible for ensuring the inclusion of the Annual Governance Statement in the Annual Report and Accounts. The 2023/24 Annual Report and Accounts is to be published later in the year. This Statement includes a progress summary of the 2022/23 Code of Corporate Governance actions and also references the 2023/24 Code.

CONCLUSION

20. Based on the evidence presented here East Renfrewshire Council is governed by sound and effective internal management controls and continues to demonstrate compliance with the requirements of the CIPFA/SOLACE Framework: *"Delivering Good Governance in Local Government"*.

21. As part of the annual review process the Code of Corporate Governance has been updated and scored in line with evidence and in consultation with colleagues across the Council. Progress on planned actions for last year (2022/23) has been posted on the Council's website. Subject to Audit and Scrutiny Committee's approval the new revised Code for 2023/24 will also be posted on the Council's website in June 2023.

RECOMMENDATIONS

22. The Audit and Scrutiny Committee is asked to:-

- (a) Note progress on the 2022/23 Code of Corporate Governance improvement actions.
- (b) Approve the Code of Corporate Governance updates (Annex 1) and actions for 2023/24.

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22 June 2023

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BACKGROUND PAPERS

- Code of Corporate Governance, Audit & Scrutiny Committee, June 2023.

KEYWORDS

(governance, code, corporate, principles, CIPFA, SOLACE, LAN, accountability, improvement actions, leadership).

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CORE PRINCIPLE A: BEHAVING WITH INTEGRITY, DEMONSTRATING STRONG COMMITMENT TO ETHICAL VALUES, AND RESPECTING THE RULE OF LAW		
<i>Supporting Principle 1: behaving with integrity</i>		Evaluation against Code
Requirement	Examples of Supporting Evidence	
A1.1 Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation	<ul style="list-style-type: none"> • Codes of Conduct for Members & Employees • Commissioner for ethical standards in public life Scotland • Monitoring Officer role • Audit and Scrutiny Committee reporting 	3
A1.2 Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles) (23/24 carried forward action)	<ul style="list-style-type: none"> • Council Values • HR policies and procedures e.g. discipline and grievance • Codes of Conduct for Members & Employees 	3
A1.3 Leading by example and using these standard operating principles or values as a framework for decision making and other actions, to ensure openness and transparency in the Council's decision-making processes. (23/24 new action)	<ul style="list-style-type: none"> • Council Standing Orders • Audit and Scrutiny Committee • Schemes of Administration and Delegated Functions • Council values • Register of interests 	3

<p>A1.4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively</p>	<ul style="list-style-type: none"> • HR policies and procedures e.g. discipline and grievance • Data Protection Policy • Social Media Policy & Media Protocol • Fraud, Bribery & Theft Policy (updated April 2022) • Registers of interests (Councillor and Employee) • Codes of Conduct for Members & Employees 	3
<p>Supporting principle 2: demonstrating strong commitment to ethical values</p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	
<p>A2.1 Seeking to establish, monitor and maintain the organisation's ethical standards and performance</p>	<ul style="list-style-type: none"> • Council Standing Orders • Audit and Scrutiny Committee chaired by non-Administration councillor • Scheme of Administration • Scheme of Delegated Functions 	3
<p>A2.2 Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation</p>	<ul style="list-style-type: none"> • Codes of Conduct for Members & Employees • Scheme of Delegated Functions • Council Values 	3
<p>A2.3 Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values (23/24 new action)</p>	<ul style="list-style-type: none"> • HR policies and procedures e.g. discipline and grievance • Data Protection Policy and DPIA Framework • Contract Standing Orders • Recruitment and Selection Code of Practice • Audit and Scrutiny Committee • Corporate Procurement Strategy 	3

<p>A2.4 Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation</p>	<ul style="list-style-type: none"> • Codes of Conduct for Members & Employees • Contract Standing Orders • Corporate Procurement Strategy • Integration scheme for ER HSCP • ERCLT governance arrangements 	3
<p>Supporting principle 3: respecting the rule of law</p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	
<p>A3.1 Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.</p>	<ul style="list-style-type: none"> • Scheme of Administration • Contract Standing Orders • Other statutory provision (e.g. planning legislation, placing requests) • Financial Regulations • Declarations of Employee interests 	3
<p>A3.2 Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements</p>	<ul style="list-style-type: none"> • Codes of Conduct for Members & Employees • Scheme of Delegated Functions • Financial Regulations • Council Standing Orders 	3
<p>A3.3 Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders</p>	<ul style="list-style-type: none"> • Key Council strategic plans (e.g. ODP) 	3
<p>A3.4 Dealing with breaches of legal and regulatory provisions effectively</p>	<ul style="list-style-type: none"> • Role of Monitoring Officer • Legal files (e.g. response to Housing Regulator reports) • Other statutory provision (e.g. planning legislation, placing requests) 	3

CORE PRINCIPLE B: ENSURING OPENNESS AND COMPREHENSIVE STAKEHOLDER ENGAGEMENT

<p>Supporting Principle 1: openness</p>	<p>Evaluation Against Code</p>
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Requirement	Examples of Supporting Evidence	
B1.1 Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	<ul style="list-style-type: none"> • Council website • Council Standing Orders • Annual Complaints report • Freedom of information (Fol) annual report and requests • Media reporting • Programme reporting & governance 	3
B1.2 Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided	<ul style="list-style-type: none"> • Council meetings and webcasts • Council Standing Orders • Audit and Scrutiny Committee • Scheme of Administration • Scheme of Delegated Functions 	3
B1.3 Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear	<ul style="list-style-type: none"> • Scheme of Administration • Call-in procedure • Scheme of Delegated Functions • Committee Minutes and reports • Reporting arrangements 	3
B1.4 Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action	<ul style="list-style-type: none"> • Community Plan • Community Planning Partnership • Common Place online engagement tool • Budget Consultation • Community Benefits Wish List 	3
Supporting principle 2: engaging comprehensively with institutional stakeholders		Evaluation Against Code
Requirement	Examples of Supporting Evidence	
B2.1 Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably	<ul style="list-style-type: none"> • Community Planning Partnership arrangements • Key Council strategies (eg. ODP) • Locality Planning - targeted and joint approaches to improving outcomes in specific communities 	3

<p>B2.2 Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively</p>	<ul style="list-style-type: none"> • Budget Consultation research outputs • Community Planning Partnership • Voluntary organisations and Community Groups database • HSCP Partnership & Engagement Network 	3
<p>B2.3 Ensuring that partnerships are based on: trust, a shared commitment to change, a culture that promotes and accepts challenge among partners, and that the added value of partnership working is explicit</p>	<ul style="list-style-type: none"> • Community Planning Partnership • Integration scheme for ER HSCP • ERCLT – Transfer of Services Agreement/ articles of Association 	3
<p>Supporting principle 3: engaging stakeholders effectively, including individual citizens and service users</p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	
<p>B3.1 Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes (23/24 new action)</p>	<ul style="list-style-type: none"> • Community Planning Partnership arrangements • Participatory Budgeting • HSCP Partnership & Engagement Network 	3
<p>B3.2 Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement</p>	<ul style="list-style-type: none"> • Commonplace online engagement tool • Citizens' panel • Community engagement training 	3
<p>B3.3 Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs</p>	<ul style="list-style-type: none"> • Citizens' panel research • Commonplace online engagement tool • Budget Consultation • Equality and Human Rights Mainstreaming report including equality outcomes 	3
<p>B3.4 Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account</p>	<ul style="list-style-type: none"> • Commonplace online engagement tool • Social media & Council website • Citizens' Panel reports and newsletters 	3

<p>B3.5 Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</p>	<ul style="list-style-type: none"> • Locality Planning • HSCP Partnership Engagement Group • Equality and Human Rights Mainstreaming report including equality outcomes 	<p>3</p>
<p>B3.6 Taking account of the interests of future generations of tax payers and service users</p>	<ul style="list-style-type: none"> • Budget consultation • Vision for the Future (VFTF) strategy • Financial Planning • HSCP Needs Assessment 	<p>3</p>

<p>CORE PRINCIPLE C: DEFINING OUTCOMES IN TERMS OF SUSTAINABLE ECONOMIC, SOCIAL, AND ENVIRONMENTAL BENEFITS</p>		
<p>Supporting Principle 1: defining outcomes</p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	
<p>C1.1 Having a clear vision which is an agreed formal statement of the organisation’s purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation’s overall strategy, planning and other decisions</p>	<ul style="list-style-type: none"> • Community Plan / VFTF strategy • Key Council strategic plans (e.g. ODP; Locality plans) • Public Performance reporting 	<p>3</p>
<p>C1.2 Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer</p>	<ul style="list-style-type: none"> • Outcome Delivery Plan • VFTF strategy • Locality Planning • Budget setting process (including public consultation) 	<p>3</p>
<p>C1.3 Delivering defined outcomes on a sustainable basis within the resources that will be available</p>	<ul style="list-style-type: none"> • Annual updates on Community Plan and Outcome Delivery Plan • Annual report and accounts • Council Report – Financial Planning 	<p>3</p>
<p>C1.4 Identifying and managing risks to the achievement of outcomes</p>	<ul style="list-style-type: none"> • Strategic and operational risk registers • Audit and Scrutiny Committee, Cabinet and CMT risk monitoring • Risk Management Strategy 	<p>3</p>

C1.5 Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available	<ul style="list-style-type: none"> Public performance reporting 2022 Budget consultation exercise Participatory budgeting (PB) Outcome Participation Request policy and process 	3
Supporting principle 2: sustainable economic, social and environmental benefits		Evaluation Against Code
Requirement	Examples of Supporting Evidence	
C2.1 Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision (23/24 new action)	<ul style="list-style-type: none"> Capital Investment Strategy City Deal Procurement strategies and policies (Corporate; City Deal) Budget Strategy Group 	3
C2.2 Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints	<ul style="list-style-type: none"> Capital Investment Strategy Budget Strategy Group and annual & multi-year budget process Strategic risk register monitoring 	3
C2.3 Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs (23/24 carried forward actions)	<ul style="list-style-type: none"> Council Standing Orders and Scheme of Administration Budget consultation exercise Main Issues Report & Local Development Plan 	3
C2.4 Ensuring fair access to services (23/24 new action)	<ul style="list-style-type: none"> Integrated Impact Assessment (Equality, Fairness and Rights) Equality Outcomes Mainstreaming Plan and Report Fairer Scotland Duty 	3

CORE PRINCIPLE D: DETERMINING THE INTERVENTIONS NECESSARY TO OPTIMISE THE ACHIEVEMENT OF THE INTENDED OUTCOMES		
Supporting Principle 1: determining interventions		Evaluation Against Code
Requirement	Examples of Supporting Evidence	

<p>D1.1 Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided</p>	<ul style="list-style-type: none"> Options appraisals process Council Standing Orders Agendas, reports and minutes of meetings Corporate template - options 	3
<p>D1.2 Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resource available including people, skills, land and assets and bearing in mind future impacts</p>	<ul style="list-style-type: none"> Financial planning and financial management Budget setting process (including- Strategy group and public consultation) Using online community engagement tool Citizens' Panel 	3
<p>Supporting principle 2: planning interventions</p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	
<p>D2.1 Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets</p>	<ul style="list-style-type: none"> Annual Cabinet work plan Mid and end-year performance reporting 	3
<p>D2.2 Considering and monitoring risks facing each partner when working collaboratively including shared risks</p>	<ul style="list-style-type: none"> Community Planning Partnership including thematic outcome delivery groups Risk Management Strategy Strategic Risk Register 	3
<p>D2.3 Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured</p>	<ul style="list-style-type: none"> Performance Management Framework Evaluative approach to Service Business Planning Outcome Delivery Plan and Community Plan 	3
<p>D2.4 Ensuring capacity exists to generate the information required to review service quality regularly (23/24 new action)</p>	<ul style="list-style-type: none"> Performance Management System Mid and end-year performance reporting Analysis and reporting of Local Government Performance Framework 	3
<p>D2.5 Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan</p>	<ul style="list-style-type: none"> Financial planning and management Budget Strategy Group 	3
<p>Supporting principle 3: optimising achievement of intended outcomes</p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	

D3.1 Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints	<ul style="list-style-type: none"> Budget Strategy Group Capital Investment Strategy Treasury Management Strategy Participatory budgeting (PB) 	3
D3.2 Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term	<ul style="list-style-type: none"> Asset Management Plans Capital Project Appraisal Forms Revenue Savings Templates Corporate Resource Planning Treasury Management Strategy 	3
D3.3 Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage	<ul style="list-style-type: none"> Financial Planning and management Workforce planning Get to Zero plan 	3
D3.4 Ensuring the achievement of 'social value' through service planning and commissioning (23/24 carried forward action)	<ul style="list-style-type: none"> Economic Development & City Deal approaches to community benefits Corporate procurement Alternative models of service delivery - National Care Service 	3

CORE PRINCIPLE E: DEVELOPING THE ENTITY'S CAPACITY, INCLUDING THE CAPABILITY OF ITS LEADERSHIP AND THE INDIVIDUALS WITHIN IT		
<i>Supporting Principle 1: developing the entity's capacity</i>		Evaluation Against Code
Requirement	Examples of Supporting Evidence	
E1.1 Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently	<ul style="list-style-type: none"> Procurement Strategy Option appraisals Participation in benchmarking groups & Local Government Benchmarking Framework report 	3
E1.2 Recognising the benefits of partnerships and collaborative working where added value can be achieved	<ul style="list-style-type: none"> COSLA and Improvement Service engagement Community Planning Partners City Deal Clyde Valley arrangements 	3
E1.3 Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	<ul style="list-style-type: none"> Workforce Plan Planning for the Future staff profile VFTF strategy 	3
<i>Supporting principle 2: developing the capability of the entity's leadership and other individuals</i>		Evaluation Against Code

Requirement	Examples of Supporting Evidence	
E2.1 Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained	<ul style="list-style-type: none"> • Scheme of delegated functions and Scheme of Administration • Elected member inductions • Codes of Conduct for Employees & Members 	3
E2.2 Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	<ul style="list-style-type: none"> • Scheme of Delegated Functions • Scheme of Administration • Council and Contract Standing Orders 	3
E2.3 Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority	<ul style="list-style-type: none"> • Scheme of Delegated Functions • Quality Conversations • Six monthly corporate performance reporting and departmental reviews 	3
E2.4 Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks (23/24 new action)	<ul style="list-style-type: none"> • Vision for the Future strategy • Briefings to Members and Development Plans • Corporate Training and Quality Conversations 	3
E2.5 Ensuring that there are structures in place to encourage public participation	<ul style="list-style-type: none"> • Citizens' Panel • Commonplace online engagement tool • Participatory budgeting 	3
E2.6 Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections	<ul style="list-style-type: none"> • Chief Executive and Member meetings • Member Training and Development Plans • Leadership training 360 feedback 	3
E2.7 Holding staff to account through regular performance reviews which take account of training or development needs (23/24 new action)	<ul style="list-style-type: none"> • Quality Conversations • Training and Development Plans • Chief Executive and Member meetings 	3

<p>E2.8 Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing (23/24 carried forward action)</p>	<ul style="list-style-type: none"> • HR and Health and Safety policies • Employee counselling provision and Occupational Health provision • Stress risk assessment • New Health and Well-being Strategy and action plan 	3
CORE PRINCIPLE F: MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT		
Supporting Principle 1: managing risk		Evaluation Against Code
Requirement	Examples of Supporting Evidence	
<p>F1.1 Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making</p>	<ul style="list-style-type: none"> • Scheme of Administration and Scheme of Delegated Functions • Risk management strategy • Operational and Strategic Risk Register • Data Protection Impact Assessment Framework 	3
<p>F1.2 Implementing robust and integrated risk management arrangements and ensuring that they are working effectively</p>	<ul style="list-style-type: none"> • Risk management strategy 	3
<p>F1.3 Ensuring that responsibilities for managing individual risks are clearly allocated</p>	<ul style="list-style-type: none"> • Risk management strategy • Audit and Scrutiny Committee & Cabinet role • Operational and Strategic Risk Registers 	3
Supporting principle 2: managing performance		Evaluation Against Code
Requirement	Examples of Supporting Evidence	
<p>F2.1 Monitoring service delivery effectively including planning, specification, execution and independent post-implementation review</p>	<ul style="list-style-type: none"> • Strategic planning and performance arrangements (Outcome Delivery Plan, Community Plan) • Performance Management Framework • Digital Transformation programme governance 	3
<p>F2.2 Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook</p>	<ul style="list-style-type: none"> • Member Support team • Corporate report format guidance • Council Minutes and Committee reports 	3
<p>F2.3 Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of</p>	<ul style="list-style-type: none"> • Scheme of Administration and Scheme of Delegated Functions • Internal Audit / External scrutiny arrangements • Audit and Scrutiny Committee and Reports 	3

any organisation for which it is responsible (OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making		
F2.4 Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement	<ul style="list-style-type: none"> • Directors' 1:1s with Convenors • Corporate Management Team briefings • Performance management framework 	3
F2.5 Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (e.g. financial statements)	<ul style="list-style-type: none"> • Contract Standing Orders • Financial planning and management • Annual Report and Accounts 	3
Supporting principle 3: robust internal control		Evaluation Against Code
Requirement	Examples of Supporting Evidence	
F3.1 Aligning the risk management strategy and policies on internal control with achieving objectives	<ul style="list-style-type: none"> • Risk management strategy • Strategic risk register • Internal audit plan and reports • Risks linked to outcomes in key plans 	3
F3.2 Evaluating and monitoring risk management and internal control on a regular basis	<ul style="list-style-type: none"> • Risk management strategy • Budget monitoring arrangements 	3
F3.3 Ensuring effective counter fraud and anticorruption arrangements are in place	<ul style="list-style-type: none"> • Fraud, Bribery & Theft Policy (updated April 2022) • Compliance with the Code of practice on managing the risk of fraud and corruption 	3
F3.4 Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor	<ul style="list-style-type: none"> • Annual Governance Statement • Annual Report and Accounts • Audit and Scrutiny Committee oversight of Internal /External Audit and Strategic Risks 	3

<p>F3.5 Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment, that its recommendations are listened to and acted upon</p>	<ul style="list-style-type: none"> • Audit and Scrutiny Committee chaired by non-Administration councillor • Audit and Scrutiny Committee oversight of Internal /External Audit and Strategic Risks • Audit and Scrutiny Committee – Report Activity 	3
<p>Supporting principle 4: managing data</p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	
<p>F4.1 Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data (23/24 carried forward action)</p>	<ul style="list-style-type: none"> • Codes of Conduct for Members and Employees • Fraud, Bribery & Theft Policy (updated April 2022) • Corporate training and guidance notes (Fol, Data Protection etc.) • Information Governance Officer and Framework • Records Management Plan 	3
<p>F4.2 Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies</p>	<ul style="list-style-type: none"> • Data Loss Prevention programme • Information Governance Officer • Data protection policies • Information Sharing Protocols and Datasharing agreements 	3
<p>F4.3 Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring</p>	<ul style="list-style-type: none"> • Performance Management Framework • Mid and end year reporting and review meetings • Local Government Benchmarking Framework analysis 	3
<p>Supporting principle 5: strong public financial management</p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	
<p>F5.1 Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance</p>	<ul style="list-style-type: none"> • Financial planning and management arrangements • Capital Investment Strategy • Treasury Management Strategy • Outcome Delivery Plan 	3

<p>F5.2 Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks & controls (23/24 new action)</p>	<ul style="list-style-type: none"> • Budget monitoring reports • Annual report and accounts • Finance Business Partner Approach 	<p>3</p>
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CORE PRINCIPLE G: IMPLEMENTING GOOD PRACTICES IN TRANSPARENCY, REPORTING, AND AUDIT TO DELIVER EFFECTIVE ACCOUNTABILITY

<p><i>Supporting Principle 1: implementing good practice in transparency</i></p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	
<p>G1.1 Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate</p>	<ul style="list-style-type: none"> • Council website • Corporate Reporting Format guidance 	<p>3</p>
<p>G1.2 Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand</p>	<ul style="list-style-type: none"> • Annual Public Performance Report • Council website - performance pages • Evaluation of public performance reporting arrangements 	<p>3</p>
<p><i>Supporting principle 2: implementing good practises in reporting</i></p>		<p>Evaluation Against Code</p>
<p>Requirement</p>	<p>Examples of Supporting Evidence</p>	
<p>G2.1 Reporting at least annually on performance, value for money and the stewardship of its resources</p>	<ul style="list-style-type: none"> • Annual report and accounts • Annual Public Performance Report • Local Government Benchmarking Framework and report • Strategic mid and end year reporting 	<p>3</p>
<p>G2.2 Ensuring members and senior management own the results</p>	<ul style="list-style-type: none"> • Discussion at Council/Cabinet/Committees • Chief Executive review meetings • Chief Executive’s ‘Quality Conversation’ 	<p>3</p>
<p>G2.3 Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance</p>	<ul style="list-style-type: none"> • Annual governance statement • Code of Corporate Governance improvement actions published online 	<p>3</p>
<p>G2.4 Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate</p>	<ul style="list-style-type: none"> • Annual governance statement- included in annual accounts and publicly available 	<p>3</p>

G2.5 Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations	<ul style="list-style-type: none"> Recent review of annual account format to improve accessibility 	3
Supporting principle 3: assurance and effective accountability		Evaluation Against Code
Requirement	Examples of Supporting Evidence	
G3.1 Ensuring that recommendations for corrective action made by external audit are acted upon	<ul style="list-style-type: none"> Recommendations made by external audit acted upon Audit Scotland Annual Audit Report to Members and the Controller of Audit East Renfrewshire Best Value report 	3
G3.2 Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon	<ul style="list-style-type: none"> Compliance with CIPFA's statement on the role of the head of internal audit Compliance with public sector internal audit standards 	3
G3.3 Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations	<ul style="list-style-type: none"> Recommendations made by peer reviews/inspections/regulatory and bodies considered and included in plans for implementation e.g. thematic review cycle in schools 	3
G3.4 Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement	<ul style="list-style-type: none"> Annual Governance Statement 	3
G3.5 Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met	<ul style="list-style-type: none"> Community Planning Partnership governance arrangements Ongoing approach to community engagement, participation and feedback on decisions 	3

Evidence Matrix Guide

The following evidence matrix corresponds to the coding the previous tables. Principles are labelled alphabetically and supporting principles are labelled numerically. The requirements/evidence continue with the numerical labelling system. For example, **B3.6** refers to core principle B, supporting principle 3, and requirement 6. In the tables above, the full label (B3.6) has been used in the requirement section to make it clearer where in the evidence matrix a piece of evidence has been used.

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Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence (requirements)	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.5 - 1.4	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.3 - 1.4	2.1 - 2.8	1.3 - 1.4	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.2	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence (requirements)	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.5 - 1.4	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.3 - 1.4	2.1 - 2.8	1.3 - 1.4	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.2	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Citizens' Panel research/ report	✓			✓	✓	✓			✓				✓								
City Deal								✓				✓									
Codes of Conduct for Members & Employees	✓	✓	✓										✓		✓		✓				
Commissioner for ethical standards in public life Scotland	✓																				
Committee minutes and reports				✓											✓					✓	
Media reporting	✓			✓	✓	✓	✓												✓		
Community and voluntary organisations mapping database					✓																
Community Benefits Wish List				✓							✓										
Community Councils support													✓								
Community engagement and participation (FairER/ PB)					✓	✓	✓				✓		✓								✓
Community Plan (including FairER)				✓	✓	✓	✓														
Community Planning Partnership				✓	✓	✓	✓			✓		✓									✓
Complaints Procedure and report	✓			✓																	
Compliance with CIPFA statement on role of Chief Financial Officer and head of Internal Audit			✓																		✓
Contract Standing Orders		✓	✓						✓				✓		✓						

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence (requirements)	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.5 - 1.4	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.3 - 1.4	2.1 - 2.8	1.3 - 1.4	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.2	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Fraud, Bribery & Theft Policy (updated April 2022)	✓												✓		✓	✓	✓				
Get to Zero plans											✓										
Governance Statement																					
H&S ICT system Core Systems development													✓								
HR policies and procedures	✓	✓											✓								
HSCP & CPP Needs Assessments						✓															
HSCP and Locality networks and groups				✓	✓	✓															
HSCP Budget Engagement									✓												
HSCP Collaborative Commissioning Statement						✓															
HSCP Festival of Engagement							✓														
HSCP Participation & Engagement Strategy/ network					✓	✓	✓		✓				✓								
Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence (requirements)	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.3 - 1.4	2.1 - 2.8	1.3 - 1.4	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.2	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
HSCP Strategic Plan				✓			✓														
HSCP Strategic Planning Group					✓	✓	✓			✓			✓								
HSCP Wellbeing Lead													✓								
HSCP Workforce Plan												✓									
hubWest												✓									
Inductions and training				✓		✓							✓				✓				

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence (requirements)	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.5 - 1.4	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.3 - 1.4	2.1 - 2.8	1.3 - 1.4	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.2	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Information Governance Framework																	✓				
Information Governance Officer																	✓				
Information Sharing Protocols																	✓				
Inspection regimes																					
Integrated Impact Assessment (Equality, Fairness and Rights)				✓				✓													
Integration scheme for ER HSCP		✓			✓																
Internal Audit reports				✓											✓	✓					
Job Descriptions			✓										✓								
Leadership Competencies	✓	✓																			
LGBF Benchmarking Report				✓						✓		✓					✓			✓	
Living Wage																					
Local Development Plan 2 development								✓	✓		✓										
Local Scrutiny Plan																					
Locality Planning					✓	✓	✓														
Management & Leadership Development Programmes													✓								
Meeting Agenda and Minutes	✓	✓					✓	✓	✓						✓					✓	
Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence (requirements)	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.5 - 1.4	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.3 - 1.4	2.1 - 2.8	1.3 - 1.4	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.2	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence (requirements)	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.5 - 1.4	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.3 - 1.4	2.1 - 2.8	1.3 - 1.4	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.2	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Member support team													✓		✓						
Members' Induction Programme	✓	✓											✓								
Modern Slavery Charter																					
Monitoring Officer	✓		✓																		
National Care Service											✓										
New Health and Well-being Strategy and Action Plan													✓								
Options appraisal guidance and training				✓					✓			✓									
Organisational Development Board													✓								
Outcome Delivery Plan			✓	✓	✓		✓											✓			
Outcome strategies																					
Participation Requests Framework						✓															
Partnership networks (inc. COSLA, IS, LG Digital Partnership, Clyde Valley, hubWest, VAER)												✓									
Performance Management Framework										✓					✓		✓			✓	
Planning for the Future				✓		✓						✓									
Procurement Contract Register										✓											
Public Performance Report				✓		✓	✓												✓	✓	
Quality Conversations framework	✓	✓											✓							✓	
Records Management Plan				✓													✓				
Recruitment Code of Practice		✓															✓				
Register of Interests	✓														✓		✓				
Risk Management Strategy				✓			✓			✓				✓		✓					
Risk Monitoring							✓							✓		✓					

