

Notice of Meeting and Agenda Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 24 May 2021	10:00	Remotely via Microsoft Teams,

KENNETH GRAHAM
Head of Corporate Governance

Membership

Councillor Tom Begg: Councillor Stephen Burns: Councillor Michelle Campbell:
Councillor Jim Harte: Councillor John Hood: Councillor Emma Rodden: Councillor
Jane Strang:

Councillor Bill Binks (Convener): Councillor Jim Sharkey (Depute Convener):

Recording of Meeting

This meeting will be recorded for subsequent broadcast via the Council's internet site. If you have any queries regarding this please contact Committee Services on 07734358719. To find the recording please follow the link which will be attached to this agenda once the meeting has concluded. Please note that only meetings of the Emergencies Board from 17 April 2020 onward have been recorded for broadcast.

<https://youtu.be/0JsJEAMslx0>

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

AUDIT

- | | | |
|----------|---|----------------|
| 1 | Summary of Internal Audit Reports for period 01 January to 30 April 2021 | 1 - 14 |
| | Report by Chief Auditor. | |
| 2 | Internal Audit Annual Report 2020/21 | 15 - 34 |
| | Report by Chief Auditor. | |
| 3 | Unaudited Annual Governance Statement 2020/21 | 35 - 42 |
| | Report by Director of Finance & Resources. | |

MONITORING AND REVIEWING SERVICE DELIVERY PERFORMANCE, POLICIES & PRACTICE

- | | | |
|----------|---|-----------------|
| 4 | Annual Review of Compliance with the Local Code of Corporate Governance 2020 | 43 - 122 |
| | Report by Chief Executive. | |
| 5 | Absence Statistics – Quarter 4 of 2020/21 | |
| | Report by Director of Finance & Resources. (Not Available - Copy to Follow) | |

AUDIT

Exempt Item

Exempt documents are no longer available in print format. You will require to log in to Audit, Risk & Scrutiny Exempt Items to access documents. Please note that access to exempt documents is now restricted.

EXCLUSION OF PRESS AND PUBLIC

The Board may by resolution exclude the press and public from the meeting during consideration of the following items of business as it is likely, in view of the nature of the business to be transacted, that if members of the press and public are present, there could be disclosure to them of exempt information as defined in paragraph 1 of Part I of Schedule 7A of the Local Government (Scotland) Act, 1973.

6 Summary of Internal Audit Investigation Reports for period 01 January to 30 April 2021

Report by Chief Auditor.



To: Audit, Risk and Scrutiny Board

On: 24 May 2021

Report by: Chief Auditor

Heading: Summary of Internal Audit Reports for period 01 January to 30 April 2021

1. Summary

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board. To comply with this requirement Internal Audit submits regular reports on the findings and conclusions of audit engagements to the Audit, Risk and Scrutiny Board.
- 1.2 Appendix 1 provides details those audit engagements completed during the period 01 January to 30 April 2021 with the overall assurance rating and the number of recommendations in each risk category. The committee summary for each report is also attached. For each audit assignment where recommendations have been made, the relevant managers have put action plans in place to address the issues raised.
- 1.3 In addition to the reports listed in the Appendix, Internal Audit has an ongoing commitment to:
- A range of corporate and service initiatives;
 - Progressing of information security matters in partnership with ICT and Legal Services;
 - The regular provision of advice to departmental officers;
 - The provision of internal audit services to the associated bodies for which Renfrewshire Council is the lead authority and to Renfrewshire Leisure Ltd and Renfrewshire Health and Social Care Integrated Joint Board;

- Co-ordination of the Council's corporate risk management activity;
 - Management of the counter fraud team;
 - Management of the risk management and insurance team.
-

2. **Recommendations**

- 2.1 Members are invited to consider and note the Summary of Internal Audit Reports finalised during the period from 01 January to 30 April 2021.
-

Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning – Safer and Stronger** - effective internal audit is an important element of good corporate governance.
4. **Legal** - None
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** – None
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** - The summary reported relates to the delivery of the risk-based internal audit plan.
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

Author: Karen Campbell – 07768354651

Appendix 1

Renfrewshire Council

Internal Audit Service

Update for Audit, Risk and Scrutiny Board

Final Audit Reports issued from 01 January – 30 April 2021

Category	Service	Engagement	Assurance Rating	Recommendation Ratings			
				Critical	Important	Good Practice	Service Improvement
Assurance	Environment & Infrastructure	Fuel Purchases	Reasonable	0	2	3	1
	Communities & Housing Services	Council House Newbuild Programme	Substantial	0	0	1	0
	Chief Executives	Community Benefits	Reasonable	0	2	3	0
Governance	Chief Executives	Emergency Governance Arrangements	Substantial	0	0	0	0
	Corporate	Local Partnerships - Participatory Budgeting	Substantial	0	0	0	0

Note 1 – No assurance rating can be given in respect of investigation assignments

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the

	objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

Environment & Infrastructure

Fuel Purchases (A0032/2021/001)

Date: January 2021

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that: -

1. There are adequate policies and procedures in place which provide clear instructions to relevant staff making fuel purchases, using fuel cards
2. Adequate records are kept of fuel cards and inhouse fobs and the vehicles they are assigned to.
3. Fuel is only being obtained by authorised personnel for authorised vehicles and equipment.
4. Appropriate monitoring arrangements are in place and usage is subject to adequate management scrutiny.
5. Payments are only made for authorised fuel card transactions.
6. Depot fuel provides value for money when compared to fuel purchased from petrol stations, using fuel cards.

Audit Scope

The following work was carried out:

1. Through discussions with appropriate staff, ascertained the systems in place for administering and monitoring fuel purchases, using fuel cards.
2. Ascertained the controls in place when obtaining fuel from the fuel tank at Underwood Road.
3. Prepared and carried out a programme of tests covering the areas above.

Key Audit Assurances

1. Adequate records are kept of the vehicles that fuel cards and in-house fobs are assigned to.
2. Fuel is only being obtained by Authorised Personnel for authorised vehicles and equipment.
3. Payments are only made for authorised fuel card transactions.
4. Fleet Services have been working to reduce the number of fuel cards in use in favour of the on-site fuel tanks at Underwood Road to provide better value for money to the Council.

Key Audit Risks

1. Management information available is not being routinely prepared and monitored for anomalies by Fleet Services and other council departments. There is, therefore, a risk that irregularities will not be identified and investigated further.

Internal Audit Report

Environment & Infrastructure

Fuel Purchases (A0032/2021/001)

Date: January 2021

2. There are currently no restrictions set for fuel cards. Setting parameters for the use of fuel cards can mitigate the likelihood of unauthorised transactions.

Overall Audit Opinion

The audit has provided for a reasonable level of assurance in relation to the processes in place for fuel purchases. Improvements could be made to the levels of management scrutiny by both Fleet Services and council departments and card limits could further mitigate the risk of unauthorised transactions. Internal Audit agree with Fleet Services that they should continue with the next stage in the exercise to reduce the number of fuel cards in use in favour of the on- site fuel tanks at Underwood Road, by concentrating on vehicles allocated to Building Services. The service has reduced the number of fuel cards in circulation by approximately one third and requiring those vehicles to utilise the fuel tanks at Underwood Road, reduces the cost of fuel for these vehicles.

Management Commentary

In conjunction with Services, we are continuing with our work to reduce the use of Fuel Cards throughout the Council. Discussions are also taking place with the Contractor regarding putting restrictions on fuel cards. As a result of other work pressures arising from the pandemic, there was a delay in establishing system reports for service managers to enable them to have full visibility of fuel usage and we hope to progress this work during this year.

Internal Audit Report

Communities & Housing

Council Housing New Build Programme (A0014/2021/001)

Date: April 2021

COMMITTEE SUMMARY

Audit Objectives
<p>The objectives of the audit were to ensure that: -</p> <ol style="list-style-type: none"> 1. A clearly defined and approved framework is in place for the management of the council's Housing Newbuild Programme. 2. Adequate arrangements are in place to comply with Scottish Housing Quality Standards, Energy Efficiency Standards for social housing, the Scottish Government's Housing for Varying Needs requirements and all statutory requirements relating to newbuild housing. 3. Effective arrangements are in place for the procurement and management of council housing newbuild projects. 4. Objectives have been clearly defined and outcomes and deliverables have been agreed for each newbuild project. 5. Monitoring arrangements are in place to ensure the council Housing Newbuild programme is on track and resources are used effectively. 6. Adequate reporting arrangements are in place to enable effective oversight of the programme by senior management and the appropriate Board.
Audit Scope
<p>The following work was carried out:</p> <ol style="list-style-type: none"> 1. Through discussions with appropriate staff, ascertained the systems in place for management of the council's Housing Newbuild programme. 2. Prepared and carried out a programme of tests covering the areas above.
Key Audit Assurances
<ol style="list-style-type: none"> 1. A clearly defined and approved framework is in place for the management of the council's Housing Newbuild Programme. 2. Adequate arrangements are in place to comply with Scottish Housing Quality Standards, Energy Efficiency Standards for social housing, the Scottish Government's Housing for Varying Needs requirements and all statutory requirements relating to newbuild housing. 3. Effective arrangements are in place for the procurement and management of council housing newbuild projects. 4. Objectives have been clearly defined and outcomes and deliverables have been agreed for each newbuild project. 5. Monitoring arrangements are generally in place to ensure the council Housing Newbuild programme is on track and resources are used effectively. 6. Adequate reporting arrangements are in place to enable effective oversight of the programme by senior management and the appropriate Board.

Internal Audit Report
Communities & Housing
Council Housing New Build Programme (A0014/2021/001)

Date: April 2021

Key Audit Risks
1. There were no key risks identified during the audit.

Overall Audit Opinion
The audit has identified that satisfactory administrative arrangements are in place for management of the council's Housing Newbuild programme. We have recommended that Housing Regeneration and New Build Steering Group meetings should resume and accompanying reports for each new build project be presented to the group to provide evidence of effective monitoring.

Management Commentary
N/A as no key risks were identified

Internal Audit Report Chief Executives

Community Benefits (A0014/2020/001)

Date: October 2020

COMMITTEE SUMMARY

Audit Objectives
<p>The objectives of this audit were to ensure that:</p> <ol style="list-style-type: none"> 1. There is an appropriate focus on community benefits throughout the procurement process. 2. The benefits are relevant and useful to the community. 3. There are clear community benefit implementation plans for each relevant contract. 4. Adequate processes are in place to monitor progress and delivery of community benefits. 5. There is adequate oversight of community benefits from the Community Benefits Forum. 6. Reports to senior management and the appropriate Board are suitable.

Audit Scope
<p>The following work was carried out:</p> <ol style="list-style-type: none"> 1. Interviewed the appropriate officers to ascertain the systems in place for realising community benefits in the procurement process. 2. Prepared and carried out a programme of testing to meet the above objectives on a sample of procurement contracts.

Key Audit Assurances
<ol style="list-style-type: none"> 1. For the contracts selected for testing, there is an appropriate focus on community benefits in the Invitations to Tender. 2. The benefits offered were relevant and useful to the community. 3. There is adequate oversight of community benefits from the Community Benefits Forum. 4. The Annual Procurement Report provided an appropriate community benefits update to the Finance, Resources and Customer Services Policy Board.

Key Audit Risks
<ol style="list-style-type: none"> 1. Where there is not an appropriate escalation process in place to follow up with suppliers when community benefits are not being achieved, it is more difficult to ensure suppliers deliver those benefits.

Overall Audit Opinion
<p>The audit has identified that there was an appropriate focus on community benefits in the Invitations to Tender for each contract tested and adequate oversight from the Community Benefits Forum.</p> <p>We have recommended that management ensure that community benefit implementation plans are in place and that an appropriate escalation process is in place to follow up with</p>

Internal Audit Report

Chief Executives

Community Benefits (A0014/2020/001)

Date: October 2020

suppliers when Community Benefits are not being delivered in accordance with these implementation plans.

Management Commentary

The Internal Audit recommendations are being actioned and the amended processes, in relation to delivery plans and escalation procedures where suppliers are failing to deliver the committed community benefits will be incorporated into the Community Benefits Strategy.

To support the prioritisation of the delivery of community benefits, a new role has been created in the procurement team using existing resources. The Sustainable Procurement Specialist role includes a requirement to support the delivery of community benefits through contracts, working with suppliers and stakeholders to ensure committed contractual benefits are delivered within the life of the contract. This post will be supported by a trainee who will monitor delivery and ensure that data is kept up to date and an early warning system will be implemented to flag any concerns about slow delivery.

New technology will be introduced to ensure that live data is available. The data base will be shared with colleagues in the Community Benefits Forum to allow them to accurately monitor delivery and highlight any concerns to the procurement team.

Internal Audit Report Chief Executives

Emergency Governance Arrangements (B0007/2021/001)

Date: March 2021

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that: -

1. The Emergencies Board and the Emergencies Management Team structures, roles and responsibilities are clearly defined and documented.
2. The appropriate authorisations and decision-making processes are put in place and operated in practice.
3. Decisions and actions are taken at the correct level, adequately documented, logged and appropriately monitored for completion.
4. There are mechanisms in place to ensure that decisions and actions were communicated to the right people.
5. There are mechanisms in place for the Emergency Management Team to record and manage risk.
6. Arrangements have been reviewed for lessons learned.

Audit Scope

The following work was carried out:

1. Interviewed the appropriate staff to understand the arrangements in place and identified any supplementary procedures implemented by the Chief Executive.
2. Reviewed the agendas and minutes of the Emergencies Board meetings.
3. Through sample testing, evaluated the operation of the procedures in practice.

Key Audit Assurances

1. The Emergencies Board and the Emergencies Management Team structures, roles and responsibilities have been clearly defined and documented.
2. Appropriate authorisations and decision-making processes were put in place and operated during the COVID pandemic.
3. Decisions and actions were taken at the correct level, were adequately documented, were logged and monitored and communicated to the right people.
4. There were appropriate mechanisms in place for the Emergency Management Team to record and manage risk and to include risks as a result of the pandemic within council risks.
5. A lessons learned exercise was carried out, resulting in actions being added to the Emergency Management Team action log.

Key Audit Risks

1. There were no key risks identified during the audit.

Internal Audit Report Chief Executives

Emergency Governance Arrangements (B0007/2021/001)

Date: March 2021

Overall Audit Opinion
The audit has identified that satisfactory procedures were put in place to delegate decision making in response to the COVID 19 pandemic. The Emergencies Board minutes and delegated authority reports provide an audit trail of decisions taken, while other Boards were not meeting as usual. Decisions were taken at the correct level and actions were taken forward by the Emergencies Management Team.

Management Commentary
N/A – No recommendations to be addressed.

Internal Audit Report Corporate

Local Partnerships - Participatory Budgeting (B0009/2021/001)

Date: April 2021

COMMITTEE SUMMARY

Audit Objectives

The objectives of this audit were to ensure that:

1. There are adequate governance arrangements surrounding local partnership participatory budgeting.
2. Local partnerships are provided with adequate guidance in relation to participatory budgeting.
3. Funding is allocated on a population basis to ensure it is spread correctly across Renfrewshire's communities.
4. Each partnership has set their local priorities and the allocation of grant funding aligns with these priorities.
5. Local partnerships are provided with appropriate guidance in relation to applications received for the Youth Challenge Fund.

Audit Scope

The following work was carried out:

1. Interview the appropriate staff to obtain system notes and any relevant guidance and documentation.
2. Prepare a series of tests to ensure Local Partnerships Participatory Budgeting arrangements and associated procedures are operating effectively and in accordance with legislation.

Key Audit Assurances

1. Through discussion, observation with Chief Executive staff and analysis of information available, it was confirmed that there is an adequate system in place for the Participatory Budgeting aspect of Local Partnerships.
2. There are adequate governance arrangements surrounding local partnership participatory budgeting.
3. Local partnerships are provided with adequate guidance in relation to participatory budgeting.
4. Funding is allocated on a population basis to ensure it is spread correctly across Renfrewshire's communities.
5. Each partnership has set their local priorities and the allocation of grant funding aligns with these priorities.
6. Local partnerships are provided with appropriate guidance in relation to applications received for the Youth Challenge Fund.

Internal Audit Report Corporate

Local Partnerships - Participatory Budgeting (B0009/2021/001)

Date: April 2021

Key Audit Risks
1. There were no key risks identified during the audit.

Overall Audit Opinion
The audit identified that a satisfactory system is in place for the Participatory Budgeting aspect of Local Partnerships. As a result, there were no audit findings identified during this review and the auditor has made a provision of substantial assurance for the areas tested.

Management Commentary
N/A – No recommendations to be addressed.



To: Audit, Risk and Scrutiny Board

On: 24 May 2021

Report by: Chief Auditor

Heading: Internal Audit Annual Report 2020 - 2021

1. Summary

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
 - 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Council's internal control environment, and include details of any significant risk exposures and control issues, including fraud risks, governance issues, and other matters that can be used to inform the governance statement.
 - 1.3 The Annual Report for 2020-21 is attached and outlines the role of Internal Audit, the performance of Internal Audit, the strategic and operational issues which influenced the nature of the work carried out, the key audit findings, and contains the annual audit assurance statement.
-

2. Recommendations

- 2.1 Members are invited to consider and note the contents of the Annual Report.
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Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning –
Safer and Stronger** - effective internal audit is an important element of good corporate governance.
4. **Legal** - None
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** – None
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** - The annual report relates to the delivery of the risk-based internal audit plan.
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

Author: Andrea McMahon



Annual Report 2020-2021



Renfrewshire Council Internal Audit

May 2021

Renfrewshire Council
Internal Audit Annual Report 2020/2021

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Renfrewshire Council
Internal Audit Annual Report
1 April 2020 – 31 March 2021

1. Introduction

- 1.1 Internal Audit is an independent and objective assurance and consulting activity designed to add value and improve the operations of Renfrewshire Council. It assists Renfrewshire Council in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organisation's risk management, control, and governance processes.
- 1.2 The Chief Auditor reports functionally to the Audit, Risk and Scrutiny Board and administratively (i.e. day to day operations) to the Director of Finance and Resources. In accordance with the principles of good corporate governance, regular reports on internal audit work and performance are presented to the Audit, Risk and Scrutiny Board.
- 1.3 The purpose, authority and responsibility of the internal audit activity is defined in the internal audit charter, approved by the Audit, Risk and Scrutiny Board; and provides that the Chief Auditor has independent responsibility for the conduct, format and reporting of all internal audit activity and findings.
- 1.4 The service operates in accordance with the Public Sector Internal Audit Standards (PSIAS). The Standards define the basic principles for carrying out internal audit. They establish the framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations.
- 1.5 The Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan. The annual report must also provide an annual audit opinion, on the overall adequacy and effectiveness of the Council's internal control environment. It must include details of any significant risk exposures and control issues, including fraud risks, governance issues, and other matters that can be used to inform the governance statement.
- 1.6 The aim of this report is to provide an opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control and provide a summary of the work undertaken during the year to support that opinion. The report also provides details of the performance of the internal audit service during the past year, and the results of the quality assurance and improvement programme.
- 1.7 In addition to the work carried out in relation to council services, we also provide an internal audit service to the following organisations:

- Renfrewshire Leisure Limited
- Renfrewshire Valuation Joint Board
- Clyde Muirshiel Park Authority
- Scotland Excel
- Clydeplan
- Renfrewshire Health and Social Care Partnership – Integration Joint Board

- 1.8 The outcome of the audit assignments undertaken for these organisations is reported separately as part of their annual report which also contains an assurance statement to their Boards.

2. Responsibilities of Management and Internal Audit

- 2.1 It is the responsibility of the Council's managers to ensure that the management of the areas under their control is adequate and effective and that their services have a sound system of internal control which facilitates the effective exercise of the organisation's functions and which includes arrangements for the management of risk.
- 2.2 Internal audit is not a substitute for effective control exercised by management as part of their responsibilities. Internal audit's role is to independently assess the adequacy of the risk management, internal controls and governance arrangements put in place by management and to undertake sufficient work to evaluate and conclude on the adequacy of those controls for the period under review.

3. Internal Audit Activity during 2020/2021

- 3.1 The internal audit plan for 2020/2021 was approved by the Audit, Risk and Scrutiny Board on 16 March 2020. The plan was risk-based and took into account the outcomes of the service and corporate risk evaluation processes, any significant changes in council operations over the period, and the impact of developments in national policy and regulation. The plan also took into account key external audit reports including their Annual Audit Plan for the council.
- 3.2 The continued restrictions arising from the pandemic and the changing risk profile of the council, necessitated a comprehensive review of the original audit plan and the Audit, Risk and Scrutiny Board, at its meeting on 23 November 2020, approved revisions including cancelling four audit engagements, adding a review of corporate purchase cards and reallocating those resources to supplement the contingency budget.
- 3.3 All other planned work as detailed in the 2020/2021 audit plan was undertaken and those assignments not finalised by 31 March 2021 are prioritised in the first quarter of the current year.

Set out below are the significant risks which influenced the content of the plan and the nature of the work undertaken in recognition of these.

(1) Financial Sustainability

The council is continuing to face significant financial pressures. Consequently, the financial sustainability risk remains very high and continues to be subject to significant and regular scrutiny. The council has developed a range of projects to deliver transformational change to service delivery and savings. Work undertaken during 2020/21 included:

- Reviews of key processes now operating in the Business World environment, specifically the review of creditors was completed and a planned review of payroll, has commenced and will be completed early in the 2021/2022 audit year; and
- A review of the processes for committing to major capital expenditure.

(2) Public Protection

Public protection is a wide-ranging agenda relating to the protection of vulnerable people, communities, businesses and organisations. The 2020/21 audit plan included a review of the arrangements for memorial safety.

(3) Community Empowerment

Legislative changes arising from the Community Empowerment (Scotland) Act 2015, places a wide range of requirements on local authorities. The Act is intended to empower community bodies through the ownership or control of land or buildings and by strengthening the voice of communities in the planning and delivery of public services. The 2020/21 audit plan included time for reviewing local partnerships and participatory budgeting.

(4) ICT Resilience

As a major component of council service provision, it is important to ensure that there are adequate and robust arrangements in place to recover from major disruptions to ICT availability. A planned review of disaster recovery arrangements which was due to be undertaken by an external contractor had to be postponed due to the current pandemic.

(5) Regeneration

The Council has plans for regeneration throughout Renfrewshire. The provision of high quality affordable housing is a key component of this and is an integral part of the regeneration strategy. The 2020/21 audit plan included time for reviewing the contract management and monitoring arrangements relevant to the housing investment strategy.

(6) Brexit

The UK left the European Union on 31 January 2020 and the council has extensive planning arrangements in place with key partners. During 2020/21, there have been no new or amended statutory duties and no specific impact on the council's internal control procedures, as such no specific internal audit work was undertaken during the year.

(7) Covid 19 Pandemic

As the global pandemic continued and the council adapted its ways of working including revised governance arrangements and services being provided remotely, potentially impacting on internal control and authorisation processes. Therefore, following the comprehensive review of the audit plan, the revised plan included a review of the emergency governance arrangements in place and a review of corporate purchase cards. Contingency time was augmented to assist those services responsible for disbursement of business support grants were provided with advice to mitigate the fraud risk inherent with those grants.

- 3.2 In line with the council's procedures, instances of suspected theft, fraud or other irregularity are reported to internal audit. Depending on the nature of the allegations, they are investigated either by the internal audit service or by the Corporate Counter Fraud service. All referrals were evaluated and investigated as appropriate. Both Corporate Counter Fraud and Internal Audit undertook work in relation to potential and actual fraudulent grant activity and are continuing to liaise with the police on those cases referred to them.
- 3.3 During 2020/21, Internal audit conducted a number of investigations in relation to employee conduct and service management has undertaken disciplinary procedures and strengthened internal controls where necessary.
- 3.4 The outcomes of all investigation reviews are reported to the Audit, Risk and Scrutiny Board.

4. Summary of Internal Audit Work

- 4.1 As a result of the Covid-19 pandemic, the internal audit team has worked full time from home and progressed planned audit assignments which we able to undertake remotely. The team also provided advice and support where necessary to council services.
- 4.2 Appendix 1 details the assurances arising from the internal audit work carried out in line with the revised 2020/21 audit plan which supports the annual assurance statement. These include the conclusions in relation to the overall system of internal control, risk management and governance arrangements.

5. Internal Audit Resources

- 5.1 For the year to 31 March 2021, the audit plan was based on an establishment of 6.00 full time equivalent employees plus a trainee and 60 days to be provided

from other service providers. Due to the Covid-19 pandemic, the actual staffing complement was reduced due to some staff undertaking other duties and no audit engagements were outsourced as was planned.

6. Review of Internal Audit Activity

- 6.1 The Audit Plan for 2020/21 set out our risk-based plans across a range of audit categories, the results of which have been reported quarterly to Audit, Risk and Scrutiny Board. Table 1 below compares the actual days spent on each category of audit work against that planned for the year.

Table 1

Type of Audit	Planned Days	Actual Days	Variance	
			Days	%
Governance	113	63	(50)	(44%)
Assurance	433	315	(118)	(27%)
Contingency	344	324	(20)	(6%)
Audit Planning & Reporting	119	146	27	27%
Total Operational Days	1009	848	(161)	(16%)
Training	62	26	(36)	(58%)
Strategic Management	26	13	(13)	(50%)
Team Administration	94	108	14	15%
Development	82	84	2	2%
Total Non-operational Days	264	231	(33)	(13%)
Gross Available Days	1273	1079	(194)	(15%)
Operational %	79%	79%		
Non-Audit – Including Management of Risk Management and Insurance and Corporate Counter Fraud including the co-ordination of NFI	80	152	72	90%

- 6.2 Material differences (over 20% and over 20 days) from the plan are explained below:

1) Governance

The planned reviews of disciplinary procedures and the administration of medicines in schools were approved for cancellation from the audit plan by the Audit, Risk and Scrutiny Committee in November 2020. 2

2) Assurance

The planned reviews of corporate health and safety and cash transactions in Children's Services were approved for cancellation from the audit plan by the Audit, Risk and Scrutiny Committee in November 2020. A planned review of payroll within Renfrewshire Leisure was also cancelled following discussion with their management team. ICT reviews, which are traditionally outsourced have been carried forward into 2021/22 due to Covid restrictions.

3) Audit Planning & Reporting

More planning activity was undertaken than is usual due to the impact of the pandemic which resulted in the audit plan being completely reviewed in conjunction with service departments and an amended plan was approved by the Audit, Risk and Scrutiny Board in November 2020.

4) Training

Planned training activity did not take place due to Covid restrictions and home working arrangements, these are planned to go forward in 2021/22.

5) Non-Audit

The additional time spent on non-audit activities includes more management time being devoted to counter fraud work in relation to government business support grants and time spent by team members on duties such as call handling in the early stages of the pandemic.

7. Quality Assurance and Improvement Activity

- 7.1 Internal audit measures performance against a range of measures set annually by the Director of Finance and Resources. The Audit, Risk and Scrutiny Board received quarterly reports on progress and performance during the year. Table 2 shows the actual performance against targeted performance for the year.

Table 2

Internal Audit Performance 2020/21		
Performance measure	Target 2020/21	Actual 2020/21
% completion of audit plan for the year*	95%	94.5%
% engagements completed by target date	95%	98.4%
% engagements completed within time budget	95%	100%

* this measures the completion percentage as at 31 March. 100% of the plan is ultimately delivered through the finalisation of the outstanding elements in the new financial year.

- 7.2 The percentage completion of the revised audit plan is marginally below the target set for the year. This was due to a period of unplanned leave in March 2021. The actual performance for the year for the two other indicators, is above the target performance level.
- 7.3 The Chief Auditor is required to develop and maintain a quality assurance and improvement programme that covers all aspects of internal audit including conformance with the PSIAS. The review did not identify any areas of non-conformance that require to be addressed.
- 7.4 External Audit's review of the internal audit service concluded that overall the service operates in accordance with the PSIAS.

8. Implementation of Audit Recommendations

- 8.1 During 2020/21, 140 recommendations were followed up, with 76% of all recommendations being completed. The implementation status of the recommendations across each service area is detailed in Table 3 below.

Table 3

Implementation of Audit Recommendations 2020/21					
Service	No. Followed up	Complete	Partially Complete (new date)	Not Implemented (new date)	Redundant
Adult Services	2	2 (100%)	N/A	N/A	N/A
Chief Executive's	16	12 (75%)	4 (25%)	N/A	N/A
Children's Services	13	9 (70%)	2 (15%)	2 (15%)	N/A
Environment & Infrastructure	38	29 (76%)	8 (21%)	1 (3%)	N/A
Finance & Resources	68	53 (78%)	10 (15%)	5 (7%)	N/A
Communities & Housing	3	2 (67%)	N/A	1 (33%)	N/A
Total	140	107 (76%)	24 (17%)	9 (7%)	N/A

9. Performance of Non-Audit Activities

9.1 Risk Management

The responsibility for co-ordinating risk management and insurance activity across the council lies with internal audit. Risk management performance is detailed in the risk management annual report.

9.2 Corporate Counter Fraud

The Corporate Counter Fraud team report to the Chief Auditor, during 2020/21 the team worked full time from home. The aim of the team is to raise awareness to promote an anti-fraud culture and investigate instances of suspected fraud

against the Council, such as council tax reduction fraud, tenancy fraud and other corporate fraud. Two out of the 3 members of the Counter Fraud Team were seconded for a period to the Local Assistance Team which was established to assist Renfrewshire residents during the pandemic. The team was returned to full capacity in January 2021. The outcomes for the year are detailed on Table 4 below.

The usual jointly working arrangements with the DWP in place to investigate potential high value fraud cases which involve both benefits payments and council tax reduction, had been suspended by the DWP for most of the year as their local fraud officers have been seconded to undertake other duties, but it is our understanding that their compliance teams are dealing with some fraud work and plans are currently being put in place to enable fraud investigations to recommence. We continue to refer cases worthy of investigation to them for their consideration.

Table 4

Corporate Counter Fraud Performance 2020/21	
Financial Outcomes	2020/21 (£)
Cash savings directly attributable to preventative counter fraud intervention	328,020.00
Cash recoveries in progress directly attributable to counter fraud investigations	44,825.45
Notional savings identified through counter fraud investigation, (e.g. housing tenancy and future council tax)	271,092.99
Housing Benefit Savings identified through other counter fraud work or through joint working with the DWP	45,639.90
Non-Financial Outcomes	2020/21
Housing properties recovered	2
Housing applications amended/cancelled	16
Blue badge misuse warning letters issued	8

9.3 The National Fraud Initiative

The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise led by Audit Scotland and overseen by the Cabinet Office for the UK. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems that might suggest the existence of fraud or error.

Internal audit is responsible for the co-ordination of the exercise which is undertaken every second year. The Council's data, as required by the NFI, was submitted in October 2020, the resulting matches were received in January 2021 and investigation of those matches is progressing on a priority basis. The outcomes arising from the exercise are regularly reported to the Audit, Risk and Scrutiny Board.

10. Audit Assurance Statement

- 10.1 Internal audit has performed its work in accordance with the role defined in paragraph 1.4. The audit work performed has been reported to senior managers and where areas for improvement in internal control have been identified appropriate recommendations have been made and accepted for action by management.
- 10.2 In view of the continued challenges common to all local authorities, the Council recognises the need to exercise very close scrutiny over financial management and compliance with overarching governance arrangements and will continue to take appropriate action to further strengthen control in these areas.
- 10.3 Internal audit contributes to the promotion of sound corporate governance in the Council. The scrutiny function within the council performed by the Audit Panel and the Audit, Scrutiny and Petitions Board further demonstrates strong commitment in this area.
- 10.4 It is not feasible for the system of internal control in the Council to be without any weakness. It is important to balance the risks involved in accepting systems limitations with the consequences if a problem emerges. Internal audit recognises this and assesses this in its reporting mechanism.
- 10.5 The audit plan is always intended to be flexible and as a result of the Covid 19 pandemic, the audit plan for 2020/21 was reassessed in light of restrictions on our ability to progress certain planned audit engagements and considering other areas of emerging risk. Additionally, the gross available days were reduced by 15% with some staff undertaking other duties and no audit engagements were outsourced as was planned . In this context, it is considered that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control, risk management and governance arrangements, as evidenced by:-
 - (i) the results of the planned audit work in 2020/21;
 - (ii) the results of investigative work in 2020/21;
 - (iii) management self assessment of internal control, risk management and governance arrangements;
 - (iv) management action to respond to audit recommendations to mitigate the risks areas highlighted in this report;
 - (v) the regular review of the Local Code of Corporate Governance.

Signed 
Chief Auditor

Date 24 May 2021

Audit Engagement	Risk Area	Assurance Level	Conclusion
Online payments – School Meals Income	Assurance	Limited	<ul style="list-style-type: none"> Online payments for school meals have not yet been rolled out to all schools. The purpose of the review was to identify lessons learned before further roll out. The audit identified that income generated through online payments should be more accurately recorded and monitored and reconciliations between banking and general ledger should be improved and carried out more regularly.
Community Empowerment – Community Asset Transfer	Governance	Limited	<ul style="list-style-type: none"> At the time of the review the processes being carried out in relation to Community Asset Transfers were not adequate in several areas on the requirements of the Community Empowerment (Scotland) Act 2015.
Community Benefits	Assurance	Reasonable	<ul style="list-style-type: none"> The audit has identified that there was an appropriate focus on community benefits in the Invitations to Tender for each contract tested and adequate oversight from the Community Benefits Forum. Recommendations were made to ensure that community benefit implementation plans are in place and that an appropriate escalation process is in place to follow up with suppliers when Community Benefits are not being delivered in accordance with these implementation plans.
Non-Domestic Rates	Assurance	Reasonable	<ul style="list-style-type: none"> The audit identified that satisfactory controls are in place for the billing and collection of NDR. However, evidence of some rates relief applications emails were not available and reviews of NDR reliefs are not being carried out as often as agreed.
Online payments – School funds	Assurance	Reasonable	<ul style="list-style-type: none"> The audit recommended that officers administering, and authorising, school fund expenditure should be reminded that all expenditure should only be for the benefit of pupils and that evidence to show what all expenditure was for should be retained. We also recommended that management should provide clear

			guidance to officers administering school funds in relation to the extent to which they can accept cash payments as this was not consistent within the schools visited.
Payroll	Assurance	Reasonable	<ul style="list-style-type: none"> The audit identified that temporary changes to employee hours and temporary upgrades are generally actioned correctly. However, some employees with temporary changes of hours were not paid timeously and there was a lack of evidence of signed contracts for some secondments.
Disclosure Checks	Assurance	Reasonable	<ul style="list-style-type: none"> Arrangements were in place to undertake required PVG checks for employees, including those who transferred to regulated work. However, we identified that there was no evidence to show that records for keeping track of disclosure checks requested for employees and volunteers have been reviewed at regular intervals and that all employees disclosure checks undertaken have been recorded on Business World.
Fuel Purchases	Assurance	Reasonable	<ul style="list-style-type: none"> Improvements could be made to the levels of management scrutiny by both Fleet Services and council departments and card limits could further mitigate the risk of unauthorised transactions. Internal Audit agree with Fleet Services that they should continue with the next stage in the exercise to reduce the number of fuel cards in use in favour of the on- site fuel tanks at Underwood Road, by concentrating on vehicles allocated to Building Services.
Housing Assurance Statement	Assurance	Substantial	<ul style="list-style-type: none"> Based on sample check of the evidence used to demonstrate compliance, we would confirm that the Council complies with the Housing Regulator requirements of the Housing Assurance Statement.
LEADER Programme	Assurance	Substantial	<ul style="list-style-type: none"> The audit identified that satisfactory arrangements are in place for issuing, monitoring and managing the External Funding Applications through the LEADER grant funding programme.

Local Partnerships – Participatory Budgeting	Governance	Substantial	<ul style="list-style-type: none"> The audit identified that a satisfactory system is in place for the participatory budgeting aspect of Local Partnerships.
Council Housing – New Build Programme	Assurance	Substantial	<ul style="list-style-type: none"> The audit has identified that satisfactory administrative arrangements are in place for management of the council's housing newbuild programme.
Emergency Governance Arrangements	Governance	Substantial	<ul style="list-style-type: none"> The audit has identified that satisfactory procedures were put in place to delegate decision making in response to the COVID 19 pandemic. The Emergencies Board minutes and delegated authority reports provide an audit trail of decisions taken, while other Boards were not meeting as usual. Decisions were taken at the correct level and actions were taken forward by the Emergencies Management Team.

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.



To: Audit, Risk and Scrutiny Board

On: 24 May 2021

Report by: Director of Finance and Resources

Heading: Unaudited Annual Governance Statement 2020 - 2021

1. Summary

- 1.1 The Local Authority Accounting Regulations require that an Annual Governance Statement is prepared and included in the Annual Accounts for the council. The Annual Governance Statement should be prepared in accordance with the CIPFA / Solace guidance "Delivering good governance in Local Government".
- 1.2 The Annual Governance Statement for 2020-21 is attached and has been prepared in accordance with the relevant regulation and guidance taking account of the Internal Audit Annual Report and Director's evaluation of the operation of the governance arrangements within each service area.
- 1.3 The Governance Statement is subject to statutory audit by the Council's External Auditors as part of their review of the annual accounts.
-

2. Recommendations

- 2.1 Members are invited to note the Annual Governance Statement will be included in the Unaudited Accounts for 2020/21.
-

Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning** – The application of sound governance arrangements supports the Council to deliver on its key objectives and priorities.
4. **Legal** - subject to approval by Council, the Accounts will be released for audit by the statutory deadline of 30 June 2021.
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** - None
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** – Specific risks identified from the Chief Auditor’s Annual Report and the assessments of service Directors are disclosed in the statement.
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

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Annual Governance Statement

Scope of responsibility

Renfrewshire Council is responsible for ensuring that its 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. The Council also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this overall responsibility, the Council's members and the corporate management team are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Council has approved and adopted a Local Code of Corporate Governance, which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) framework; Delivering Good Governance in Local Government. A copy of the Local Code is available on our website www.renfrewshire.gov.uk.

This statement explains how Renfrewshire Council has complied with the Local Code and also meets the Code of Practice on Local Authority Accounting in the UK, which details the requirements for an annual Governance Statement.

The purpose of the governance framework

The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its strategic objectives set out in the Council plan.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. Internal control cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework

The main features of our governance arrangements are described in the Local Code but are summarised below:

The overarching strategic priorities and vision of the Council are set out in the Council Plan 2017-2022 and the Renfrewshire Community Plan 2017-2027. The Council Plan is aligned to the Community Plan and sets out 5 strategic outcomes that the organisation will work to achieve over a 5-year period with specific priorities relating to tackling inequality, promoting economic and cultural regeneration, attainment and sustainability. Renfrewshire's Community Plan (which also acts as Renfrewshire's Local Outcome Improvement Plan as required by the Community Empowerment (Scotland) Act 2015) details how community planning partners will work together to achieve the key priorities identified for Renfrewshire.

- The key outcomes the Council is committed to delivering with its partners, are set out in the Community Plan;
- The Council operates within an established governance framework which incorporates a scheme of delegated functions, financial regulations, standing orders relating to contracts and procedural standing orders. These elements of the framework are kept under regular review by the Council;
- The Council facilitates policy and decision making through a policy board structure;
- Services are able to demonstrate how their own activities link to the Council's vision and priorities through their service improvement plans. performance management and monitoring of service delivery is reported through policy boards regularly including six monthly updates to the Leadership Board on progress against the implementation of the Council Plan;
- The Corporate Management Team monitors a quarterly scorecard of performance information. The Council regularly publishes information about its performance, e.g. "It's all about you", a publication

outlining the performance of the Council published annually. An annual benchmarking report on the performance of the Council is submitted to the Audit, Risk and Scrutiny Board;

- The Council has adopted a code of conduct for its employees. Elected members adhere to the nationally prescribed Code of Conduct for Members. In addition, the Council has in place a protocol for Relationships between Political Groups, Elected Members and Officers;
- The Council's approach to risk management is set out in the risk management strategy and is well embedded. Risks are reported regularly to the Audit, Risk and Scrutiny Board;
- The Director of Finance and Resources is the Council's Senior Information Risk Owner and information risk is monitored through the Information Management and Governance Group and its sub-groups. The Managing Solicitor, Information Governance is the statutory Data Protection Officer;
- Comprehensive arrangements are in place to ensure members and officers are supported by appropriate training and development;
- Registers of interests for elected members and senior officers are maintained and published on the Council's website;
- The Council's arrangements for fraud prevention, detection and investigation are managed through the corporate counter fraud service;
- The Council's approach to 'whistleblowing' is outlined in the policy for expressing concerns outwith line management;
- There are adequate cyber security controls in place including a dedicated cyber security officer and conformance to industry cyber security standards such as Public Services Network (PSN), Payment Card Industry (PCI) and Cyber Essentials;
- Clear and independent governance arrangements are in place with Renfrewshire Leisure Ltd and the Renfrewshire Health and Social Care Partnership with oversight from the Council's Leadership Board.
- Seven Local Partnerships have been established and have identified initial local priorities. Decision making including that relating to relevant grants is delegated to each Local Partnership through a Lead Officer appointed by the Council.

This governance framework has been in place at Renfrewshire Council for the year ended 31 March 2021, subject to the impact of the Covid-19 pandemic as disclosed in the section on review of effectiveness and continuous improvement below.

Within the 2019/20 report, Audit Scotland concluded that "The Council has appropriate governance arrangements in place. We recognise that in responding to the Covid-19 pandemic the Council revised its governance arrangements. The new arrangements are appropriate and support good governance and accountability."

The system of internal financial control

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the Council. The system includes:

- Guidance on financial management supported by comprehensive financial regulations and codes;
- Comprehensive budgeting systems, and detailed guidance for budget holders;
- Regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- Setting targets to measure financial and other performance;
- The preparation of regular financial reports that indicate actual expenditure against the forecasts;
- Clearly defined capital expenditure guidelines;
- As appropriate, formal project management principles;
- The Chief Finance Officer is the Director of Finance and Resources who complies with the CIPFA Statement on the Role of The CFO in Public Services.

The role and responsibilities of the Audit Committee and the Chief Auditor

The role of the audit committee is under the remit of the Audit, Risk and Scrutiny Board which is chaired by a member of the opposition; its role includes:

- to approve the internal audit charter and annual internal audit plans;
- to review internal and external audit reports and the main issues arising, including those relating to the annual accounts and seek assurance that action has been taken and make recommendations to the Council where appropriate;
- to receive and consider the Chief Auditor's annual report, summarising internal audit activity and the level of assurance this provides over the arrangements for internal control, risk management and governance within the Council;
- monitor the performance of internal audit;
- to consider the annual review of the Local Code of Corporate Governance.

The internal audit service operates in accordance with the Public Sector Internal Audit Standards and reports to the Audit, Risk and Scrutiny Board. Internal audit undertakes an annual programme of work, approved by the Board, based on a strategic risk assessment. The Council's Chief Auditor provides an independent opinion on the adequacy and effectiveness of the governance framework, risk management and internal control. The Council conforms to the requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019).

Members and officers of the Council are committed to the concept of sound governance and the effective delivery of Council services. The Council's Chief Auditor has responsibility to review independently and report to the Audit, Risk and Scrutiny Board annually, to provide assurance on the adequacy and effectiveness of the Local Code and the extent of compliance with it. The Audit, Risk and Scrutiny Board performs a scrutiny role in relation to the application of the Local Code of Corporate Governance and regularly monitors the performance of the Council's internal audit service.

Internal Audit reporting arrangements include communication of finalised audit engagements, monitoring the progress of agreed management actions and communication of any unacceptable risk identified to the Board.

Review of effectiveness and continuous improvement

Renfrewshire Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness of the framework is informed by the work of the Corporate Management Team who have responsibility for the development and maintenance of the governance environment, the Chief Auditor's annual report, and reports from the external auditors and other review agencies and inspectorates.

The effectiveness of the governance framework is reviewed annually by the Corporate Management Team, including the use of an annually updated self-assessment tool covering six key areas of governance (this year including the impact on governance of the coronavirus pandemic), as follows:

- Business Planning and Performance Management
- Internal Control Environment
- Budgeting, Accounting and Financial Control
- Risk Management and Business Continuity
- Conflicts of Interest, Whistleblowing and Gifts and Hospitality
- Impact of coronavirus (COVID-19).

This self-assessment indicated the governance framework is being complied with in all material respects. In addition, the review of the effectiveness of the governance arrangements and the systems of internal control within the group entities places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control.

The Council has a well embedded approach to continuous improvement through self-assessment. Registered services within education, social care and housing undertake regular self-assessment as part of the delivery of their services, including aspects such as multi agency file reading and practice and improvement groups in place. Staff from across services are also invited to participate in improvement sessions linked to the service improvement plans on an annual basis, or in relation to specific exercises such as the "Our Values" staff engagement process in 2019. The Council previously utilised the Public Services Improvement Framework and is now piloting a streamlined version of this model with Renfrewshire Community Planning Executive Group. The

first stage of this has been completed, with the consensus session to agree improvement actions delayed due to the Coronavirus crisis.

The Council continues to recognise the need to exercise strong financial management arrangements to manage the financial pressures common to all local authorities, and has robust financial control and financial planning processes in place. Plans to adopt the CIPFA financial management code over the course of 2020/21 were unfortunately impacted by demands related to the COVID19 pandemic, and a revised timescale for adoption by 30 June 2021 has been developed.

There have been unprecedented challenges facing the Council in responding to the ongoing COVID19 pandemic which has significantly altered the way in which the organisation operates, with new services being provided in response to the pandemic and significant changes to the delivery of existing services. Reduced capacity and competing priorities continue to be actively managed on a daily basis. The following should be specifically noted:

- the temporary emergency governance arrangements that were put in place in March 2020 remained in operation throughout 2020/21, with the exception that Board cycles recommenced in August 2020, which allowed the role of the Emergencies Board to be scaled back and the emergency delegations given to the Chief Executive came to an end. The Emergencies Board last met in September 2020. There continues to be weekly Emergency Management Team meetings and the Corporate Management Team also meet weekly with a specific focus on recovery. A cross party briefing meeting is scheduled fortnightly with group leaders to provide ongoing updates on the COVID response.
- the Council has developed economic and social renewal and recovery plans in recent months, which set out how the Council will work with partners to respond to the COVID 19 pandemic over the short to medium term.
- regular performance reports have been prepared for policy boards throughout the period of the pandemic in the form of service update reports. Each service has developed a Service Delivery Plan for 2021/22 in place of the usual service improvement plans, in order to focus on activities linked to recovery over the next 12 months in particular.
- the Right for Renfrewshire programme was placed on-hold in April 2020 in order for the Council to focus resources on the Coronavirus response and recovery. However, some elements within the programme of work has continued where necessary or where useful to expedite work planned under Right for Renfrewshire as a key element of the Council's Covid response. Other project activities are progressing only where there is employee capacity and a business need. The Council's Financial Strategy will inform the scope, timelines, and savings targets for future stages of the programme. It is anticipated that the programme will formally restart later in 2021.
- financial management across the council has remained strong, with additional reporting put in place to clearly distinguish Covid19 related costs and income losses from core operating costs. Over the course of the year significant amounts of additional non-recurring income has been secured from the Scottish Government in order to ensure local government continues to provide support to local communities and businesses. Funding has been provided both to support council expenditure, but also on an "agency" basis whereby the Council administers grant schemes designed by the Scottish Government. Ensuring compliance with the various grant conditions has entailed considerable work by council officers, and this will likely continue into 2021/22.
- All essential services have continued to be delivered throughout the pandemic and business continuity arrangements are in place and operating highly effectively. There have been no significant changes to internal controls although new and amended processes have been put in place to allow the Council to appropriately respond to the pandemic and support local communities and businesses.
- The Council commenced planning for Brexit during 2019/20 and has implemented a specific Brexit risk register which is monitored by the Corporate Management Team. The specific risks associated with Brexit have not all materialised so far and relevant mitigation measures have enabled services to continue following the exit from the European Union in January 2021 without significant immediate adverse impact. However, a number of significant areas of risk remain for the organisation and for communities that have been deferred due to a combination of COVID-19 impacts, particularly in relation to employment constraints related to closure of hospitality and retail masking the impact of the end of freedom of movement and the deferral of the introduction of required import checks and restrictions which when introduced will lead to increased restrictions, delays and cost increases on products and services from the European Union and a significant and ongoing regulatory burden for

Environmental Health Officers and Trading Standards Officers.

Regular reviews of the Council's arrangements are undertaken by internal audit and overall, the Council's internal financial control, arrangements to be sound.

As part of the ongoing relationship which is in place under the new best value methodology, Audit Scotland continuously engage with the Council in relation to the improvement plan, regularly attending Council and board meetings and reviewing information provided. Each year Audit Scotland provide an assessment of the ongoing position in relation to best value, within the Annual Audit Report. The Annual Audit Report for 2019/20 was published in November 2020 noted that the Council continues to make positive progress in implementing the recommendations from the 2016/17 Best Value and Assurance Report.

Audit Scotland provided an unqualified but modified audit opinion on the 2019/20 annual accounts, noting an emphasis of matter, drawing attention to the disclosure in the financial statements relating to material uncertainties, caused by Covid-19, as declared in the valuation reports for property valuations. This emphasis of matter issue was common to many public bodies.

The programme of work undertaken by internal audit identified 2 occasions where a limited assurance level was given in relation to the internal control, risk management and governance objectives for the specific areas of each audit review. The following areas are those identified as requiring improvement:

- Catering income collected through the online payment system was reviewed and improvements were required in relation to recording and reconciling income collected. Although these areas require to be addressed there is no significant impact on the council's overall system of internal control. Implementation of the recommendations will be monitored through the internal audit follow up process.
- A review of the Community Empowerment (Scotland) Act 2015, specifically the provisions relating to community asset transfers identified that the current processes do not fully comply with all aspects of the Act. Management agreed to implement the improvement actions required and this will be monitored through the internal audit follow up process.

Internal audit undertakes an annual exercise to ensure that recommendations arising from internal audit engagements have been implemented by service management and the results are reported to the Audit, Risk and Scrutiny Board (ARSB). This work highlighted that 76% of recommendations were implemented by the due date. The remaining 24% had passed their original due date and revised implementation dates have now been set. Of the 14 recommendations followed up which were deemed to be critical, 11 have been fully implemented and three have been partially implemented. Revised implementation dates have been agreed for each of these recommendations.

It is our view that the Council has in place a sound system of governance, risk management and internal control and that appropriate mechanisms are in place to identify any areas of weakness. This is corroborated by an Annual Assurance Statement prepared by the Council's Chief Auditor stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's governance, risk management and internal control framework.

Action Plan

Following consideration of the review of adequacy and effectiveness the following action plan has been agreed to ensure continual improvement of the Council's governance.

Agreed action	Responsible person	Date
Review and refresh the Council Plan.	Head of Policy and Commissioning	30 September 2022

The agreed actions will be subject to review to identify the progress being made in implementing these actions.

Update on the 2019/2020 Action Plan

The 2019/20 Governance Statement identified areas of continuous improvement activities to be taken forward to improve the overall governance, risk management and internal control environment. Progress over the last 12 months against the agreed action plan is detailed below.

Agreed action	Progress Update	Responsible person	Date	Revised Date
Complete Actions				
Review of creditor and debtor balances, improved reconciliation process and production of audited annual accounts within statutory timescales	Accounts completed within statutory timescales. Reconciliation processes improved but further efficiencies may be possible and will be incorporated into business as usual activities	Head of Finance	30 November 2020	N/A
Review the arrangements for revenue budget monitoring within Environment & Infrastructure to ensure that they are fit for purpose and there is clarity of roles and responsibilities.	Complete	Head of Finance	30 September 2020	N/A
Ongoing Actions				
Review and update where necessary the policy for expressing concerns outwith line management 'whistleblowing' for approval by Board.	The review has been delayed into the new audit year.	Chief Auditor	September 2020	30 September 2021

Assurance

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2020-2021 provides reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.



To: **Audit, Risk and Scrutiny Board**

On: **24 May 2021**

Report by: **Chief Executive**

Heading: **Annual Review of Compliance with the Local Code of Corporate Governance 2021**

1. **Summary**

- 1.1. Corporate governance is the name given to the system by which Councils direct and control their functions. It is about ensuring that Councils do the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.
 - 1.2. This report reviews the Council's Local Code of Corporate Governance and provides evidence of how the Council complies with the code. *Delivering Good Governance in Local Government: Framework*, was refreshed in 2016 by CIPFA in association with Solace, the framework sets the standard for local authority governance in the UK.
 - 1.3. The evidence presented in Appendix 1 reflects the impact that the COVID-19 pandemic has had on the Council's governance arrangements over the last year. The evidence presented demonstrates that strong governance arrangements have remained and are in place within the Council, and the Councillors and Officers are working together to lead and manage the Council in order to provide vital public services.
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2. **Recommendations**

- 2.1 It is recommended that members of the Audit, Risk and Scrutiny Board note:
 - the Council's compliance with the Local Code of Corporate Governance which is set out in Appendix 1 of this report.
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3. **Background**

- 3.1 CIPFA published the *Delivering Good Governance in Local Government: Framework* in 2007 to set the standard for local authority governance in the UK. It reviewed and

published a revised edition in 2016 to ensure it remained 'fit for purpose'. The new code places greater emphasis on relationships and behaviours between Elected Members and senior management; performance reporting; and Council and service level plans. The Council reviews its Local Code of Corporate Governance annually, and last reviewed and approved its code and the supporting evidence of compliance, in September 2020. This was later than in previous years due to the COVID-19 pandemic, following the resumption of policy boards in August 2020.

3.2 The Council's Local Code of Corporate Governance covers the seven core principles which bring together the main elements of Council business. These are:

1. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
2. Ensuring openness and comprehensive stakeholder engagement.
3. Defining outcomes in terms of sustainable economic, social, and environmental benefits.
4. Determining the interventions necessary to optimise the achievement of the intended outcomes.
5. Developing the entity's capacity, including the capability of its leadership and the individuals within it.
6. Managing risks and performance through robust internal control and strong public financial management.
7. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

3.3 Evidence of how the Council complies with the updated Local Code of Corporate Governance including examples of the systems, processes and documents in place, is detailed under each of the seven core principles in Appendix 1 of this report.

3.4 The framework is reviewed by Internal Audit, who assess the adequacy and effectiveness of the code and the extent to which the Council has complied with it, with findings reported to the Audit, Risk and Scrutiny Board.

Implications of the Report

1. **Financial - none.**
2. **HR & Organisational Development – none**
3. **Community/Council Planning – none**
4. **Legal – none.**
5. **Property/Assets – none**
6. **Information Technology –**
7. **Equality & Human Rights -** The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on

equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. **Health and Safety** – none
9. **Procurement** – none
10. **Risk** - The Council must comply with CIPFA's Local Code of Corporate Governance
11. **Privacy Impact** – none
12. **COSLA Policy Position** – none
13. **Climate** - none

List of Background Papers

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Appendix 1

PRINCIPLE 1: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
1.1 Behaving with integrity			
1.1.1	Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation.	Code of conduct for employees and Councillor's Code of Conduct	The Finance, Resources and Customer Services Board revised the code of conduct for Council employees in late 2019. The Councillors' Code, which was introduced by the Ethical Standards in Public Life etc. (Scotland) Act 2000, sets out a protocol for relations between Councillors and employees. All Elected Members, following their election in May 2017, have signed their declaration of acceptance of office whereby they undertook to meet the requirements of the Councillors' code issued under the Ethical Standards in Public Life etc. (Scotland) Act 2000 in the performance of their functions as a Councillor.
		Protocol for Relationships between Political Groups, Elected Members and Officers	The Council's elected member and inter-party protocols and protocol for member / officer relations were reviewed and combined into one composite protocol which was approved by the Finance and Resources Policy Board on 12 th November 2014. Members are offered refresher briefings on code of conduct issues twice annually; in February 2020 this included a 'Code of Conduct' Roadshow presented by the Standards Commission for Scotland. The programme of training scheduled for April 2020 included a session on the Code of Conduct, this was postponed due to the pandemic.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Code of corporate governance	The Council complies with this requirement through the agreement of the Code of Corporate Governance which details the organisation's governance arrangements. This is in line with national guidance and is updated on an annual basis.
		Scheme of delegation	<p>The Council's scheme of delegation ensures that decisions are made at the lowest or most local level consistent with the nature of the issues involved, with the exception of those powers which cannot be delegated or have been reserved to the Council. These functions have been delegated to Boards and committees, the Chief Executive, Directors and Heads of Service and other officers, including through statutory appointments of officers. The Scheme is changed to reflect any restructuring of Council services and transfer of functions between services.</p> <p>During the pandemic an Emergencies Board commenced and an Emergencies Management Team was established, as specified in the Scheme of Delegations: Delegations to Officers, which provides that the Chief Executive, all Directors and all Heads of Service have the delegated authority "To take any actions necessary in any emergency situation that are within the remit of their own post or the service for which they are responsible."</p> <p>The last Emergencies Board meeting was held in September 2020 as the normal Board cycle resumed in August 2020.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
1.1.2	Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)	Code of Conduct	The Council currently complies with the requirement through its Code of Conduct for employees and the Councillors' Code, which sets out a protocol for relations between Councillors and employees which has been issued to all Elected Members. Declarations of interest are recorded in the minutes of meetings. Briefings for members on the Councillors' code of conduct are held twice annually. The training scheduled for April 2020 was postponed due to the pandemic.
		Protocol for relationships between Political Groups, Elected Members and Officers	The Council's Elected Member and inter-party protocols and protocol for member/officer relations were combined into one composite protocol which was approved at the Finance and Resources Policy Board on 12 th November 2014.
1.1.3	Leading by example and using these standard operating principles or values as a framework for decision making and other actions.	Codes of Conduct	The various codes of conduct determine how officers and members work within partnerships, and the shared values that they will demonstrate.
		Our Values	The Council's new values were launched in June 2020. They will be embedded across the organisation through reviewing people policies and with managers to develop role model behaviours and manage staff according to these values. Training for managers on the values has begun and will be rolled out to all staff later in the year.
		Council Plan and Local Outcome Improvement Plan (LOIP)	The Council complies with this requirement through the Council Plan and Local Outcome Improvement Plan (LOIP) which were refreshed during 2017 and approved by Council in September 2017. The plans highlight the key role that the Council will play in terms of delivering on

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>the key targets and outcomes that it is committed to progressing with its partners.</p> <p>Economic and Social Recovery Plans have also been developed with partners in response to the COVID 19 pandemic.</p>
1.1.4	Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively.	Register of Interests for Senior Officers	<p>The Council has a register of interests for Senior Officers. Information contained on the register is subject to Freedom of Information. Officers are contacted on an annual basis to update the register.</p> <p>Information from the register of senior officers' interests was published from 28 October 2016 on the Council's website. Renfrewshire was the first Council in Scotland to publish information on the interests of its senior officers online.</p>
		Whistle blowing policy	The Council has a whistle blowing policy which is part of the employees' code of conduct.
		Complaints Handling Procedure	<p>The Council refreshed its complaints handling procedure in April 2019, which continues to follow the two-stage process of the Scottish Public Service Ombudsman (SPSO). The refreshed procedure makes it easier to understand for the customer and staff and was approved by Finance, Resources and Customers Policy Board on 27 March 2019. The SPSO also updated their policy in 2021 and the Council's policy has been updated to reflect these changes</p> <p>The time taken to respond to complaints is monitored by services and a report is submitted to</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			the Audit, Risk and Scrutiny Board on the Council's annual complaints data.
		Codes of conduct	The various codes of conduct determine how officers and members work within partnerships and the shared values that they will demonstrate.
		Councillors' Register of Interests	In relation to declarations of interest, members are formally asked to regularly update their register of interests every six months. Members are advised that Minutes should include a brief explanation of the individual nature of the interest and to assist members, the agenda item reminds them to provide such an explanation on every occasion the interest is declared. Declarations of interest are minuted and are available for public view on each member's online profile page on the website.
1.2 Demonstrating strong commitment to ethical values			
1.2.1	Seeking to establish, monitor and maintain the organisation's ethical standards and performance.	Protocol for Relationships between Political Groups, Elected Members and Officers Councillors' Code of Conduct	Any alleged contraventions of the Ethical Standards in Public Life etc (Scotland) Act 2000 would be referred for investigation to the Commissioner for Ethical Standards in Public Life. And thereafter for consideration by the Standards Commission appointed by Scottish Ministers. Where a hearing involving a member of Renfrewshire Council has taken place, the outcome of this is reported to the Council. Since August 2009 all Council and Board agendas include an item in relation to declarations of interest.
		Councillors' Register of Interests	Councillors hold public office under the law and must observe the rules of conduct stemming from the law, the Code of Conduct for Councillors and

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>any guidance from the Standards Commission and the rules, standing orders and regulations of the Council. In addition, the Council has developed an inter-party protocol which highlights that Political Groups have the responsibility not to require individual Councillors to vote on party lines in respect of decisions where group decision-making would be unlawful, contrary to the Councillors' Code of Conduct or against any Council approved guidance; in particular on planning applications, specific regulatory matters, employment issues affecting individuals, all matters coming before the Audit, Risk and Scrutiny Board or any matter which requires to be determined on the basis of evidence given to or the findings of a forum on which Councillors serve.</p> <p>Members are required to register their interests in terms of the Code of Conduct for Councillors' and declare these interests at meetings. Declarations of interest are minuted and are available for public view on each member's online profile page on the website.</p>
		Register of interests for Senior Officers	<p>The Council has a register of interests for Senior Officers. Information contained on the register is subject to Freedom of Information. Officers are contacted on an annual basis to update the register.</p> <p>Information from the register of Senior Officers' interests has been published from 28 October 2016 on the Council's website. Renfrewshire was</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			the first Council in Scotland to publish information on the interests of its senior officers online.
1.2.2	Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation.	Provision of ethical awareness training and code of conduct New Council values	<p>A People, Performance and Talent Policy, Guidance and Competency Frameworks for all levels across the Council has replaced the former frameworks of MTIPD and MDP. The competency framework has been designed to align with the Council's values and behaviours. This enables services and individuals to identify areas for development and engage in effective workforce capability building and job ready activities to foster the organisations performance culture.</p> <p>The Council's new values will be supported by a training package and review and refreshing of the Council's People Policies.</p> <p>The Council implemented a new Code of Conduct for Employees in late 2017.</p> <p>In addition, briefings for Elected Members on their responsibilities under the Code of Conduct for Councillors are held regularly every year, conducted by the Head of Corporate Governance. The planned session on the Code of Conduct for April was postponed due to the pandemic.</p> <p>Councillors are advised of and can attend road shows delivered by the Standards Commission on the implementation of the Code of Conduct for Councillor, last one was in February 2020.</p> <p>Guidance notes issued by the Standards Commission are provided to Councillors, most</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>recently in relation to the application of Article 10 of the Human Rights Act.</p> <p>An annual register of training delivered for Councillors is available online.</p>
		Members Induction and Training and Development Programme	<p>A welcome and induction package of events was delivered for newly elected and returning Councillors following the local government election in May 2017. Notice of further development events and opportunities is issued to Councillors each month. For 2020, this was paused with the commencement of lockdown.</p> <p>A focussed development week is generally held in April, due to the Scottish parliamentary elections this has been postponed until June this year and will be held virtually.</p> <p>The members' development programme for this year will include sessions on effective use of social media, suicide prevention and awareness, adult support and protection and an ICT clinic.</p> <p>The annual record of training provided is available online.</p>
1.2.3	Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values.	Appraisal processes take account of values and ethical behaviour	A People, Performance and Talent Policy, Guidance and Competency Frameworks for all levels across the Council has replaced the former frameworks of MTIPD and MDP. The competency framework has been designed to align with the Council's values and behaviours. This enables services and individuals to identify areas for development and engage in effective workforce

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>capability building and job ready activities to foster the organisations performance culture.</p> <p>All new and refreshed People Policies will align with the Council's values and behaviours.</p>
		Staff appointments policy	<p>The Council has robust recruitment procedures in place to ensure the fair selection of candidates. There is an appointment panel for Chief Officer level appointments. The Council's recruitment and selection processes are designed in accordance with best practice principles, legislation and COSLA recruitment and selection guidance. A Recruitment and Selection Policy, guidance and revised training was implemented in 2018.</p>
		Standing Orders relating to contracts	<p>The Council has a statutory obligation to have standing orders in place relating to contracts, the main purpose of which is to provide open and transparent procedures for tenderers; to achieve value for money for the Council; and to provide guidelines for officers. These standing orders are reviewed regularly as a matter of good practice.</p>
1.2.4	Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation.	Procurement Contracts	<p>Organisations bidding for Renfrewshire Council contracts are required to complete a questionnaire response as a self-declaration that they have not breached any of the mandatory and discretionary exclusion grounds set out in the Procurement Regulations. Bidders are also required to complete and submit an Equalities Questionnaire, setting out their Equalities policies and to confirm that they fully comply with their statutory duties under the Equalities Act 2010. To help support small businesses, bidders must also</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>sign an undertaking to pay their sub-contractors within 30 days of receipt of a valid invoice</p> <p>To protect the workforce, bidders are required to respond to a number of scored and evaluated questions which assess the organisations approach to Fair Work practices with consideration given to the Fair Work First criteria. Construction Contracts include a Statement in relation to the procurement of construction contracts which links directly to the Council's Construction Charter.</p> <p>All of these measures seek to ensure that the appointed contractor is a fit and proper organisation, that their workforce is protected and that the use of exploitative labour is forbidden.</p>
		Data processing agreement	The Council has a written agreement with any data processor that they will keep personal data secure and the data processor agreement specifies security requirements as data processors.
1.3 Respecting the rule of law			
1.3.1	Ensuring members and staff demonstrate a strong commitment to rule of the law as well as adhering to relevant laws and regulations.	<p>Scheme of delegation</p> <p>Standing Orders</p> <p>Procedural Standing Orders</p> <p>Financial Regulations</p> <p>Policy Board Reports</p> <p>Statutory Officers Role</p>	<p>The Council complies with this requirement in terms of its scheme of delegated functions, standing orders relating to contracts, financial regulations and procedural standing orders which are kept under review and updated as appropriate.</p> <p>In addition, each of the Council Boards has a dedicated solicitor who reviews reports in order that the vires of proposed actions can be</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			checked. Each report has a section on legal implications. The frontispieces to reports require that community planning partners are consulted in the preparation of reports where appropriate and reports must outline community / Council plan implications. The Council has appointed a Data Protection Officer in terms of the General Data Protection Regulation.
1.3.2	Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.	Scheme of delegation Standing Orders Procedural Standing Orders Financial Regulations Board Reports Staff Training	<p>The Council complies with this requirement in terms of its scheme of delegated functions, standing orders relating to contracts, financial regulations and procedural standing orders which are kept under review and updated as appropriate. In addition, each of the Council's Boards has a dedicated solicitor who reviews reports in order that the vires of proposed actions can be checked.</p> <p>Each report has a section on legal implications. In addition, the Council has a programme of development for Elected Members in place.</p> <p>Members who sit on the Licensing Board must undertake and pass a mandatory training course.</p> <p>The members' development programme provides members with briefings as soon as practicable when new legislation is introduced, e.g. the General Data Protection Regulation.</p> <p>Members who are involved in taking quasi-judicial decisions, e.g. planning, licensing, are briefed regularly on their responsibilities.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			Staff are able to access professional training courses if required to enable them to carry out specific roles.
1.3.3	Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders.	Record of legal advice provided by officers/ Community Empowerment Act Council Approval.	<p>The Council has approved reports on its arrangements for dealing with community empowerment as the various parts of the Community Empowerment (Scotland) 2015 Act have been enacted. In relation to asset transfer, the Council has an approved Community Asset Transfer Policy that sets out the legal and policy framework for asset transfer.</p> <p>The Council has promoted awareness of the powers and potential use of the Community Empowerment Act through engagement with statutory and non statutory community organisations and with third sector partners. A Community Empowerment Fund was established in 2018 to support groups and organisations with the community asset transfer process</p> <p>In addition, Renfrewshire Council approved the following papers in terms of the Act: Review of Community Planning Arrangements (December 2016) Asset Transfer Policy (February 2017), and Participation Requests (April 2017)</p> <p>Following on from extensive consultation in 2018, the previous Local Area Committees (LACs) have been replaced by Local Partnerships. These partnerships adopt a more informal and inclusive approach as part of a drive to ensure community voices are heard on local issues.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			Community Representatives now sit alongside Elected Members and Community Councils for the seven Local Partnerships.
		Right for Renfrewshire – Developing Communities	One of the service redesigns of the Right for Renfrewshire transformation programme is the Developing Communities workstream. this workstream is seeking to strengthening the relationship between the Council and communities, with a focus on locality working and the provision of integrated advice and support.
1.3.4	Dealing with breaches of legal and regulatory provisions effectively.	Monitoring Officer	The Head of Corporate Governance acts as Monitoring Officer in terms of the Local Government and Housing Act 1989 and as detailed in the job description, is responsible for advising the Council on the legality of its decisions and providing guidance to Councillors and officers on the Council's powers.
		Scheme of delegation Standing orders Procedural standing orders Financial regulations Board reports	The Council complies with this requirement in terms of its scheme of delegated functions, standing orders relating to contracts, financial regulations and procedural standing orders which are kept under review and updated as appropriate. In addition, each of the Council Boards has a dedicated solicitor who reviews reports in order that the vires of proposed actions can be checked, with each report having a section on legal implications.
		Internal Audit Charter	The Council's Internal Audit Charter sets out the authority, responsibility independence and reporting lines for internal audit activities.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
1.3.5	Ensuring corruption and misuse of power are dealt with effectively.	Strategy for the prevention and detection of fraud and corruption - Corporate counter fraud arrangements Integrity Group Anti -Money Laundering Policy Internal Audit arrangements	A strategy for the prevention and detection of fraud and corruption and whistleblowing policy are in place. An Anti-Money Laundering Policy has also been introduced. The Council's Integrity Group has been established to strengthen the Council's internal resilience to corruption and has developed an action plan which includes review and update of Council policies which will strengthen the arrangements currently in place. Any matters coming to light would be investigated by Internal Audit or Counter Fraud.

PRINCIPLE 2: Ensuring openness and comprehensive stakeholder engagement

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
2.1 Openness			
2.1.1	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness.	Council Plan and Local Outcome Improvement Plan (LOIP)	<p>The Council Plan and LOIP confirm to employees and to local communities, what the Council is trying to achieve with its partners for Renfrewshire. We communicate progress on this through the Annual Report on the Community Plan, through community planning conference events.</p> <p>Progress on delivering on the priorities in the Council Plan is and will continue to be reported to the Leadership Board on a regular basis. The Plan highlights the key priorities, targets and success measures that the Council has committed to deliver on. In December 2017, the Leadership Board approved the performance framework and agreed to six monthly reporting.</p> <p>An annual report on the Community Plan / Local Outcome Improvement Plan is published each year.</p>
		Council values	The Council undertook work in 2019 with employees and the community to establish a set of values for the Council. The values were launched in June 2020 and work is underway to embed these values in everything we do, including working with HR & OD to weave these into the full employee lifecycle/journey. Training for managers on the values has begun and will be rolled out to all staff later in the year.
		Minutes and agendas available online	The Council ensures the minutes and agendas of all Board and Council meetings are available to

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>the public, and by ensuring that key documents are also available through its publication scheme. Board and Council meetings are open to the public and meetings of the Council are webcast live and are also able to be viewed in archive.</p> <p>Due to the restrictions of the COVID-19 pandemic, since the Board cycles restarted in August 2020, Board meetings have been conducted online via Microsoft Teams. Recordings of the meetings have then been made available online.</p>
		Public Performance Reporting	<p>Public performance reporting is undertaken to ensure local citizens, businesses and partner organisations can track Council performance over time. The performance section on the Council's website provides a number of sources to assess how the Council is performing.</p> <p>It provides data on how well we are responding to complaints, how we are achieving progress against the Council plan and best value action plan, how we compare with other authorities and the Scottish average, across the following pages:</p> <ul style="list-style-type: none"> - Our current performance, which includes the latest version of 'it's all about you' as a storymap. It provides a range of performance data, images and case studies; - Renfrewshire data, with the open data platform and data needs assessments; and - Benchmarking information such as the latest Local Government Benchmarking Framework report to Board.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
2.1.2	Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided.	Minutes and agendas	<p>Meetings of the Council and its Boards are open to members of the public and they are entitled to a copy of the agenda and reports prepared by officers which deal with items on the agenda unless items are to be discussed which contain exempt or confidential information.</p> <p>Minutes of meetings record decisions which have been taken.</p> <p>The agenda, minutes and board papers are published online for ease of access.</p> <p>Due to the restrictions of the COVID-19 pandemic, since the Board cycles restarted in August 2020, Board meetings have been conducted online via Microsoft Teams. Recordings of the meetings have then been made available online.</p>
		Meetings held in public	<p>All meetings of the Council and its Boards are held in public unless in terms of the Local Government (Scotland) Act 1973, the meeting takes a decision to exclude the press and public. Where it is recommended that a matter be held in private, the reason for this is identified on the agenda for the meeting and in the minutes.</p> <p>Due to the restrictions of the COVID-19 pandemic, since the Board cycles restarted in August 2020, Board meetings have been conducted online via Microsoft Teams. Recordings of the meetings have then been made available online. The Council has purchased a system that will enable meetings held remotely to be broadcast live.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Scheme of delegation	<p>The Council's scheme of delegation ensures that decisions are made at the lowest or most local level consistent with the nature of the issues involved. With the exception of those powers which cannot be delegated to Boards and committees, the Chief Executive, Directors, Heads of Service and other officers, including statutory appointments of officers.</p> <p>During the pandemic an Emergencies Board commenced and an Emergencies Management Team was established, as specified in the Scheme of Delegations: Delegations to Officers, which provides that the Chief Executive, all Directors and all Heads of Service have the delegated authority "To take any actions necessary in any emergency situation that are within the remit of their own post or the service for which they are responsible."</p>
		Elected Members' information bulletin	To reduce the reporting of routine operational matters to policy boards and to allow Boards to focus on policy issues, a range of matters including the exercise of delegated authority by officers are reported to members by means of a regular bulletin rather than a formal report to a Policy Board. This has continued to be issued during the pandemic.
		Recording of Council meetings and Boards	Due to the COVID-19 government restrictions, meetings of the Council and all Board meetings are taking place virtually via Microsoft Teams. All meetings are now recorded and made available to the public online.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
2.1.3	Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear.	Board reports Minutes and agendas	Reports to the Council and all Board meetings provide members with sufficient information on which they are able to take reasoned decisions and provide clear recommendations. Minutes of meetings record decisions made. Report templates are reviewed regularly, most recently in 2019, and are aligned to community planning themes and also have required sections on where privacy, human rights and equality impact implications are noted.
2.1.4	Using formal and informal consultation and engagement to determine the most appropriate and effective interventions / courses of action.	Consultation and engagement mechanisms	Council services engage and consult with communities in a number of ways including: Public Services Panel, Focus Groups, Tenants and Residents Forums, service user groups, Community Planning process, Local Partnerships, Complaints procedure and Community Councils. Members of the public are also able to contact the Council through the website and are able to take part in consultations or complete complaints forms.
		Community Planning structure – Renfrewshire Forum for Empowering Communities Review of Community Planning Partners was approved by full Council in December 2016	Renfrewshire Forum for Empowering Communities is taking a lead role in giving local communities a voice in Renfrewshire. It provides meaningful, sustained and effective engagement with communities and citizens. It values the knowledge, skills, capacity and potential that communities have and seeks to build on the commitment and confidence evident in local groups and organisations. The aim is to localise decision making and accountability as far as possible and work co-operatively with communities. The Empowering Communities Board is led by Engage Renfrewshire, the 3 rd

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>sector interface organisation. The forum acts as a sounding board of the Community Planning Partnership in the development of community capacity building, consultation and communication.</p> <p>Following on from this extensive consultation in 2018, the previous Local Area Committees (LACs) have been replaced by Local Partnerships. These partnerships adopt a more informal and inclusive approach as part of a drive to ensure community voices are heard on local issues. Community Representatives now sit alongside Elected Members and Community Councils for the seven Local Partnerships.</p>
		Public Services Panel	The Public Services Panel (PSP) is used as a mechanism for gaining the views of Renfrewshire residents on a number of issues / topics. The PSP was refreshed in 2020 and the first survey was issued in December 2020 with a focus on the impact of the COVID-19 pandemic on communities.
		Social Renewal Plan Community Impact Assessment	As part of the development of the Social Renewal Plan for Renfrewshire, a community impact assessment was carried out to develop a deeper understanding of the impact of COVID-19 on Renfrewshire's people and communities. One element of the community impact assessment was a community voices campaign, in which partners worked to develop a programme of listening events over winter 2020, with the findings being used to inform the overall

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			community impact assessment and resulting Social Renewal Plan.
2.2 Engaging comprehensively with institutional stakeholders			
2.2.1	Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably.	Internal Communications and Engagement Strategy	<p>An internal communications and engagement strategy was developed and approved by the Corporate Management Team in June 2020. The strategy outlines a number of methods to improve internal communications across the Council.</p> <p>Communication is <i>everyone's</i> responsibility and a fundamental aspect of this is empowering leaders and managers to communicate well. Effective communications help to make the vision and values a reality by supporting Council services, encouraging cultural and behavioural change and enabling new levels of engagement.</p> <p>Our values were launched in June 2020 and work is underway to embed these values in everything we do including working with HR & OD to weave these into the full employee lifecycle/journey. Training for managers on the values has begun and will be rolled out to all staff later in the year.</p>
		Communications channels	<p>The Council communicates with members of the community and its stakeholders (and vice versa) through several mechanisms including:</p> <ul style="list-style-type: none"> • Renfrewshire Magazine – which is now online • Tenant Forums • Community Planning Groups • Community Councils • Local Partnerships

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<ul style="list-style-type: none"> • Council Website • Complaints procedure • Public Performance reports • Customer Service Channels
2.2.2	Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.	Community Plan & Local Outcome Improvement Plan	While the Council has not developed a set of agreed values with its partners, it has agreed to work with other organisations in the spirit of partnership to achieve a number of outcomes in Renfrewshire. The new Community Plan was agreed in September 2017.
		Partnership working in response to the COVID-19 pandemic	<p>The strength of partnership working was a crucial part of the pandemic response in Renfrewshire. Groups and organisations across all sectors worked with great commitment to support people through the lockdown phase of the pandemic. At a local level officers worked closely with Engage Renfrewshire to develop our local volunteering response through the Renfrewshire Volunteer Reserve Bank, to which 248 people signed up. Local volunteers are at the heart of the neighbourhood hub model being developed in partnership with communities.</p> <p>A community food network was established working in partnership with community groups leading local responses, coordinating distribution of FareShare community resources and supporting local organisations to build their capacity to deliver local services.</p>
2.2.3	Ensuring that partnerships are based on: – trust	Strategic Partnership Agreements	Renfrewshire Council agreed a Strategic Partnership Agreement with Active Communities and Paisley Community Trust during 2019.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
	<ul style="list-style-type: none"> – a shared commitment to change – a culture that promotes and accepts challenge among partners <p>and that the added value of partnership working is explicit.</p>		
2.3 Engaging stakeholders effectively, including individual citizens and service users.			
2.3.1	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 achievements of intended outcomes.	Consultation methods	Council services engage and consult with communities in a number of ways including: Public Services Panel, Focus Groups, Tenants and Residents Forums, service user groups, Community Planning process, Complaints procedure and Community Councils.
		Petitions Board	The Petitions Board provides an opportunity for individual members of the public to raise issues of concern with the Council, either as individuals or on behalf of an organisation.
		Social Renewal Plan Community Impact Assessment	As part of the development of the Social Renewal Plan for Renfrewshire, a community impact assessment was carried out to develop a deeper understanding of the impact of COVID-19 on Renfrewshire's people and communities. One element of the community impact assessment was a community voices campaign, in which partners worked to develop a programme of listening events over winter 2020, with the findings being used to inform the overall community impact assessment and resulting Social Renewal Plan.
2.3.2	Ensuring that communication methods are effective and that members and	Internal Communications and Engagement Strategy	An internal communications and engagement strategy was developed and approved by the Corporate Management Team in June 2020. The

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
	officers are clear about their roles with regard to community engagement.		<p>strategy outlines a number of methods to improve internal communications across the Council.</p> <p>Communication is <i>everyone's</i> responsibility and a fundamental aspect of this is empowering leaders and managers to communicate well. Effective communications help to make the vision and values a reality by supporting Council services, encouraging cultural and behavioural change and enabling new levels of engagement.</p> <p>Our values were launched in June 2020 and work is underway to embed these values in everything we do including working with HR & OD to weave these into the full employee lifecycle/journey. Training for managers on the values has begun and will be rolled out to all staff later in the year.</p> <p>Service specific strategies and plans have also been developed and informed through the Community Planning process and through wider consultation mechanisms such as the Public Services Panel, community planning conferences and online consultation.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Communications Channels	<p>The Council communicates with members of the community and its stakeholders (and vice versa) through several mechanisms including:</p> <ul style="list-style-type: none"> • Renfrewshire Magazine – issued to all households across Renfrewshire • Tenant Forums • Community Planning Groups • Community Councils • New Local Partnerships • Council Website • Complaints procedure • Public Performance report • Customer Service Centre Channels
2.3.3	Encouraging, collecting and evaluating the views and experience of communities, citizens, service users and organisations of different backgrounds including reference to future needs.	Consultation and engagement mechanisms	<p>Council services engage and consult with communities in a number of ways including: Public Services Panel, Focus Groups, Tenants and Residents Forums, Public meetings on specific issues, service user groups, Community Planning process, Complaints Procedure, Community Councils and the new local partnerships. Members of the public are also able to contact the Council through the website and can take part in consultations or complete complaints forms.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		<p>Community planning structure – Renfrewshire Forum for Empowering Communities</p> <p>Review of Community Planning Partners was approved by full Council in December 2016</p>	<p>Renfrewshire Forum for Empowering Communities is taking a lead role in giving local communities a voice in Renfrewshire. It provides meaningful, sustained and effective engagement with communities and citizens. It values the knowledge, skills, capacity and potential that Renfrewshire communities have and seeks to build on the commitment and confidence evident in local groups and organisations. The aim is to localise decision-making and accountability as far as possible and work co-operatively with communities. The Empowering Communities Board is led by Engage Renfrewshire, the 3rd sector interface. The forum acts as a sounding board of the Community Planning Partnership in the development of community capacity building, consultation and communication. At community planning conferences, community planning partners engage with individuals and representatives from local community and voluntary sector organisations.</p>
		<p>Local Partnerships</p> <p>Participatory budgeting programme – Celebrating Renfrewshire</p>	<p>Following on from extensive consultation in 2018, the previous Local Area Committees (LACs) have been replaced by Local Partnerships. These partnerships adopt a more informal and inclusive approach as part of a drive to ensure community voices are heard on local issues. Community Representatives now sit alongside Elected Members and Community Councils for the seven Local Partnerships.</p> <p>At their March 2019 meeting Local Partnerships discussed and agreed a set of Local Priorities. These Local Priorities will shape the work plan for</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>the Partnerships and support Partnerships to make decisions about the award of grants.</p> <p>A new participatory budgeting programme called Celebrating Renfrewshire was launched in 2019, in which local young people made decisions about the local projects and groups that should receive funds to deliver their ideas. In total 3402 young people voted with a total of £149,340 being awarded to local projects and groups. Due to the success of the 2019 event, another Celebrating Renfrewshire event was held in autumn 2020. In total, 5,163 votes were cast with a total of £124,437 being awarded to local projects and groups.</p>
		Social Renewal Plan - Community Impact Assessment	As part of the development of the Social Renewal Plan for Renfrewshire, a community impact assessment was carried out to develop a deeper understanding of the impact of COVID-19 on Renfrewshire's people and communities. One element of the community impact assessment was a community voices campaign, in which partners worked to develop a programme of listening events over winter 2020, with the findings being used to inform the overall community impact assessment and resulting Social Renewal Plan.
		Alcohol and Drugs Commission	The Alcohol and Drugs Commission was set up in 2019 to examine the issues of drug and alcohol use in Renfrewshire, and to make recommendations on what the Council and its partners could do together to support local people

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>and communities affected by drug and alcohol use and to improve life outcomes.</p> <p>The approach taken by the Commission was to set up a 'Listening Commission' which put local people, service users, staff and partners at the heart of the discussions. A full programme of listening and engagement sessions was undertaken, with Commission members visiting local groups, organisations and places to meet with service users, families and staff in a more informal way.</p>
2.3.4	Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account.	Results from consultations published	The Public Services Panel (PSP) section of the website provides results from the last survey alongside details of how we are using the feedback. The PSP was refreshed in 2020, and the first survey was sent out in winter 2020, with the focus being on the impact COVID-19 has had on communities and individuals.
2.3.5	Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.	Processes for dealing with competing demands within the community/CPP process	<p>The role, remit and action plan of Diversity Equality Alliance Renfrewshire (DEAR) Group was reviewed and agreed in January 2018. The purpose of this work is to ensure that equality-focused organisations have ownership of activity to have a greater voice in shaping public services in Renfrewshire.</p> <p>Renfrewshire Council is the first Council in the UK to have undertaken two All Children Wellbeing Surveys, giving Renfrewshire a comprehensive picture of the issues facing school-age young people.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
2.3.6	Taking account of the interests of future generations of tax payers and service users.	Strategic Needs Assessment	As part of the development of the Local Outcome Improvement Plan and Council Plan, a strategic needs assessment was carried out between January and March 2017 with Renfrewshire communities. A regular 'deep dive' of the relevance of the information is supported as part of the planning and development of services.
		Social Renewal Plan – Community Impact Assessment	As part of the development of the Social Renewal Plan for Renfrewshire, a community impact assessment was carried out to develop a deeper understanding of the impact of COVID-19 on Renfrewshire's people and communities. One element of the community impact assessment was a community voices campaign, in which partners worked to develop a programme of listening events over winter 2020, with the findings being used to inform the overall community impact assessment and resulting Social Renewal Plan.

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

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
3.1 Defining outcomes			
3.1.1.	Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions.	Council Plan	<p>The new Council Plan, 2017-2021, approved in September 2017 sets out the overarching strategic vision and objectives of the Council.</p> <p>The Plan sets out five strategic outcomes on how we will invest in a better future for all of Renfrewshire and create a better Council that will work with customers and partners to deliver that future. The implementation of the Plan is driven and managed throughout the organisation through Service plans and operational plans.</p>
		Service Planning Guidance / Service Delivery plans	<p>Revised service planning guidance was issued in November 2019, which links to the priorities of the Council Plan. The guidelines are outcome focused and flexible, supporting Services to take an individual approach to how they respond to the Community and Council Plans. Due to the COVID-19 pandemic, a new approach was taken for the Service Improvement Plans this year, replacing them with a one-year Service Delivery Plan which focuses on the recovery priorities of the service and the Council from COVID-19. The aim of the Service Delivery Plans are to:</p> <ul style="list-style-type: none"> • Explain in a structured way, how each Service is going to deliver their element of the COVID-19 recovery; and • Sets out each service's actions on how they are going to achieve the outcomes for communities and the performance

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			indicators to monitor if progress is being achieved.
		Social Renewal / Economic Recovery Plan	<p>The Council, in partnership with other Renfrewshire organisations, has developed two plans which set out the recovery from the COVID-19 pandemic: Social Renewal Plan and the Economic Recovery Plan.</p> <p>The Economic Recovery Plan, which was approved by Council in December 2020, sets out the priority actions for the Renfrewshire economy over the next two years.</p> <p>The Social Renewal Plan was approved by Council in March 2021 and sets out how the Council will work with partners to improve wellbeing and tackle inequality across Renfrewshire. in response to the COVID-19 pandemic: Social Renewal Plan and the Economic Recovery Plan.</p>
3.1.2	Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer.	Council Plan	The Council Plan refresh was approved by Council on 28 September 2017 and sets out the overarching strategic vision and objectives of the Council. The accompanying performance framework, which sets out a six-monthly monitoring process was approved by Leadership Board in December 2017.
		Community Plan and Local Outcome Improvement Plan (LOIP)	The new Community Plan (LOIP) was agreed by Council on 28 September 2017. A strategic needs assessment and extensive community consultation was undertaken to identify priorities and challenges.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Service Delivery Planning guidance / Service Delivery Plans	<p>Due to the COVID-19 pandemic, a new approach was taken for the Service Improvement Plans this year, replacing them with a one-year Service Delivery Plan which focuses on the recovery priorities of the service and the Council from COVID-19.</p> <p>The aim of the Service Delivery Plans are to:</p> <ul style="list-style-type: none"> • Explain in a structured way, how each Service is going to deliver their element of the COVID-19 recovery; and • Sets out each service's actions on how they are going to achieve the outcomes for communities and the performance indicators to monitor if progress is being achieved.
		Social Renewal Plan / Economic Recovery Plan	<p>The Council, in partnership with other Renfrewshire organisations, has developed two plans which set out the recovery from the COVID-19 pandemic: Social Renewal Plan and the Economic Recovery Plan.</p> <p>The Economic Recovery Plan, which was approved by Council in December 2020, sets out the priority actions for the Renfrewshire economy over the next two years.</p> <p>The Social Renewal Plan was approved by Council in March 2021 and sets out how the Council will work with partners to improve wellbeing and tackle inequality across Renfrewshire. in response to the COVID-19 pandemic: Social Renewal Plan and the Economic Recovery Plan.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
3.1.3	Delivering defined outcomes on a sustainable basis within the resources that will be available.	Council Plan Monitoring Report	Reports on the performance of the Council Plan actions and performance indicators are taken to the Leadership Board on a 6 monthly-basis.
		Service Policy Update Reports	Due to the COVID-19 pandemic, and the impact on business as usual processes, services provided Policy Update reports to the relevant boards in place of 6-monthly monitoring reports. These provided Elected Members with an update on the work of the service in response to the pandemic and set out the priorities for the service over the coming months.
3.1.4	Identifying and managing risks to the achievement of outcomes.	"Risk Matters" – the Council's Risk Management Policy and Strategy	<p>The Council has a well-established risk management strategy which is subject to routine monitoring and review. Risk Matters is formally reviewed by the Audit, Risk and Scrutiny Board at periodic intervals of not more than 2 years and annually (interim review) by the Corporate Risk Management Group (CRMG) to ensure it reflects the rapidly changing environment in local government.</p> <p>The Council maintains, monitors and reviews its corporate and strategic risk register and service risk management plans in accordance with Risk Matters. Services also include a section on risks in their Service Delivery Plans.</p>
3.1.5	Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available.	Service Delivery Plans	Revised service planning guidance was issued in November 2019, which links to the priorities of the Council Plan. The guidelines are outcome focused and flexible, supporting Services to take an individual approach to how they respond to the Community and Council Plans. Due to the

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>COVID-19 pandemic, a new approach was taken for the Service Improvement Plans this year, replacing them with a one-year Service Delivery Plan which focuses on the recovery priorities of the service and the Council from COVID-19. The aim of the Service Delivery Plans are to:</p> <ul style="list-style-type: none"> • Explain in a structured way, how each Service is going to deliver their element of the COVID-19 recovery; and • Sets out each service's actions on how they are going to achieve the outcomes for communities and the performance indicators to monitor if progress is being achieved.
		Social Renewal Plan / Economic Recovery Plan	<p>The Council, in partnership with other Renfrewshire organisations, has developed two plans which sets out the recovery from the COVID-19 pandemic: Social Renewal Plan and the Economic Recovery Plan.</p> <p>The Economic Recovery Plan, which was approved by Council in December 2020, sets out the priority actions for the Renfrewshire economy over the next two years.</p> <p>The Social Renewal Plan was approved by Council in March 2021 and sets out how the Council will work with partners to improve wellbeing and tackle inequality across Renfrewshire.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
3.2 Sustainable economic, social and environmental benefits			
3.2.1	Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision.	Capital Programme Capital Investment Strategy	The Council capital spending plans are policy led and therefore reflect the main strategic intent of the Council and comply with the Prudential Framework for Capital Investment. Full Council approves the three-year rolling programme as part of setting the annual revenue and capital budget process each year. Updates on the progress of the investment strategy are reported on a routine basis to each individual Policy Board.
3.2.2	Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints.	Reports to Council / boards	Reports to Council and all Board meetings provide members with sufficient information on which they are able to take decisions, including personnel, legal, risk, financial and other implications relating to the key Council Plan / Community Plan themes, and provide recommendations. Pre-agenda meetings are held with Convenors and Depute Convenors where any issues can be addressed prior to the finalised agenda being issued.
3.2.3	Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs.	Minutes and Agendas	Minutes of board meetings record the decisions which have been taken by Elected Members. Report templates are reviewed regularly, most recently in 2019, and aligned to community planning themes and also have required sections on where equality, human rights and privacy impact implications are noted. Agenda, minutes and papers are published on the Council's website for ease of access.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			Due to the restrictions of the COVID-19 pandemic, Board meetings have been conducted online via Microsoft Teams since the board cycle restarted in August 2020. Recordings of the meetings have then been made available online for the public to view.
		Consultation and engagement mechanisms	Council services engage and consult with communities in a number of ways including: Public Services Panel, Focus Groups, Tenants and Residents Forums, Service User Groups, Community Planning process, Complaints Handling Procedure, Local Partnerships and Community Councils. Members of the public are also able to contact the Council through the website and are able to take part in consultations or complete a complaints/comments form.
3.2.4	Ensuring fair access to services.	Protocols ensure fair access and statutory guidance is followed	Members of the public can access services via a number of methods for example, online through the MyAccount online customer portal, telephone the Customer Service Unit, and email via the Council website.

PRINCIPLE 4: Determining the interventions necessary to optimise the achievement of the intended outcomes

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
4.1 Determining interventions			
4.1.1	Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided.	Reports to Council / Boards	<p>Reports to the Council and all Board meetings provide members with sufficient information on which they are able to take decisions, including personnel, legal, risk, financial and other implications relating to the key Council Plan / Community Plan themes, and provide recommendations.</p> <p>All reports have a 'frontispiece' which details consultation undertaken by the author of the report in relation to financial and legal implications. Reports are in a standard format in which legal and financial implications (if any) require to be detailed.</p> <p>Pre-agenda meetings are held with Convenors and Depute Convenors at which any issues can be addressed prior to the finalised agenda being issued.</p>
		Annual timetable of board meetings	<p>A timetable covering the various board cycles is approved by the Council and is updated on the Council website. Dates of pre-agenda meetings are provided to relevant officers and members. The most recent timetable has been approved until March 2022.</p> <p>A spreadsheet is issued quarterly to services advising of last lodging dates for reports.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
4.1.2	Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts.	Public Consultation	The Council has a track record of engaging with services on new developments or wide scale changes to services such as the public consultation on City Deal. In addition, the Community Planning events used the place model and Public Services Panel capture opinions of citizens on what matters to them most in terms of Council priorities or service provision.
		Local Partnerships	<p>Following on from extensive consultation in 2018, the previous Local Area Committees (LACs) have been replaced by Local Partnerships. These partnerships adopt a more informal and inclusive approach as part of a drive to ensure community voices are heard on local issues. Community Representatives now sit alongside Elected Members and Community Councils for the seven Local Partnerships.</p> <p>Local Partnerships met in June 2019 to award grants to local groups, with community representatives having an active part in decision making for the first time. Over 3,000 young people voted during autumn 2019 in a Participatory Budgeting exercise that decided the allocation of Local Partnership funding to projects benefiting young people. A further round of local funding allocation and a youth participatory budgeting exercise took place in autumn 2020.</p>
		Petitions function	The Council introduced a public petitions procedure in 2007 which strengthens the connection between the Council and the community to raise issues of concern in relation to services provided by the Council or other

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>bodies such as the police and health board, recognising that the Council has limited influence over other bodies. Details of petitions received and their outcomes are included in the annual report to the Board and on the Council's website.</p> <p>Petitions previously were considered by the Audit, Scrutiny and Petitions Board but as of June 2017, a separate Petitions Board has been established to consider petitions only.</p>
4.2 Planning interventions			
4.2.1	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets.	Annual timetable of board meetings	<p>A timetable covering the various board cycles is approved by the Council and is published online. Dates of pre-agenda meetings are provided to relevant officers and members. The Council has approved its timetable of meetings until March 2022.</p> <p>A spreadsheet is issued quarterly to services advising of the last lodging dates for reports.</p>
		Service Improvement Plans/ Service Delivery Plan	<p>Due to the COVID-19 pandemic, a new approach was taken for the Service Improvement Plans this year, replacing them with a one-year Service Delivery Plan which focuses on the recovery priorities of the service and the Council from COVID-19.</p>
4.2.2	Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.	Communications channels	<p>The Council communicates with members of the community and its stakeholders (and vice versa) through a number of mechanisms including:</p> <ul style="list-style-type: none"> • Tenant Forums • Community Planning Groups • Community Councils

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<ul style="list-style-type: none"> • Local Partnerships • Council Website • Complaints procedure • Public Performance reports • Customer Service Centre Channels
		Internal Communications and Engagement Strategy	<p>An internal communications and engagement strategy was developed on the approach the Council will use to engage with staff.</p> <p>Various internal communication channels are used, this includes:</p> <ul style="list-style-type: none"> • 'Staff News - Take 5' - weekly staff update; • staff monthly newsletter; • fortnightly - Chief Executive's Blog; • regular Team Briefs for managers to inform and update staff on key issues; • use of text messaging and posters to reach frontline workers; • new 'Staff information' section on website including staff news and a dedicated 'Staff advice on Coronavirus' with latest Government advice, coronavirus absence protocols, working safely during coronavirus guides and staff wellbeing guides; • use of Microsoft Yammer for news and staff updates; • Pulse survey on internal comms during the pandemic; and • a working from home survey to gain understanding of staff viewpoints and supports required.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Community Planning structure – Renfrewshire Forum for Empowering Communities	Renfrewshire Forum for Empowering Communities is taking a lead role in giving local communities a voice in Renfrewshire. It provides meaningful, sustained and effective engagement with communities and citizens. It values the knowledge, skills, capacity and potential that Renfrewshire communities have and seeks to build on the commitment and confidence evident in local groups and organisations. The aim is to localise decision making and accountability as far as possible and work co-operatively with communities.
		Local Partnerships.	<p>Following on from extensive consultation in 2018, the previous Local Area Committees (LACs) have been replaced by Local Partnerships.</p> <p>These partnerships adopt a more informal and inclusive approach as part of a drive to ensure community voices are heard on local issues. Community Representatives now sit alongside Elected Members and Community Councils for the seven Local Partnerships.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Social Renewal Plan – community impact assessment	As part of the development of the Social Renewal Plan for Renfrewshire, a community impact assessment was carried out to develop a deeper understanding of the impact of COVID-19 on Renfrewshire's people and communities. One element of the community impact assessment was a community voices campaign, in which partners worked to develop a programme of listening events over winter 2020, with the findings being used to inform the overall community impact assessment and resulting Social Renewal Plan.
4.2.3	Considering and monitoring risks facing each partner when working collaboratively including shared risks.	Minutes of Agreement	Minutes of Agreement set out the rights, duties, powers, liabilities and obligations of parties to the Agreement e.g. the Council and partner organisations. Appointments of members to outside bodies are not taken up until the Director of Finance and Resources confirms that the organisation has appropriate insurance policies in place.
4.2.4	Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances.	Council Plan Refresh	The five-year Council Plan was approved in September 2017. The plan is flexible to accommodate the ever changing political, legal and economic climate of local government. There is an accompanying performance framework which sits alongside the Council Plan and sets out the six-monthly monitoring cycle.
		Social Renewal Plan / Economic Recovery Plan	The Council, in partnership with other Renfrewshire organisations, has developed two plans which set out the recovery from the COVID-19 pandemic: Social Renewal Plan and the Economic Recovery Plan.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>The Economic Recovery Plan, which was approved by Council in December 2020, sets out the priority actions for the Renfrewshire economy over the next two years.</p> <p>The Social Renewal Plan was approved by Council in March 2021 and sets out how the Council will work with partners to improve wellbeing and tackle inequality across Renfrewshire. in response to the COVID-19 pandemic: Social Renewal Plan and the Economic Recovery Plan.</p>
4.2.5	Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured.	<p>Council Plan Performance Framework - Service Delivery Plans and key performance indicators</p> <p>CMT Performance Scorecard Quarterly monitoring</p>	<p>This year, services produced a one-year Service Delivery Plan in place of the Service Improvement Plan. These Service Delivery Plans set out the priorities for the service over the coming year in the recovery from the COVID-19 pandemic. These Plans still required Services to select a range of key performance indicators to create a scorecard to measure how well they are contributing to these priorities. It is monitored at a mid-year point and at the end of that service delivery plan year.</p> <p>Information including commentary on performance is collected and analysed using the Pentana performance management system.</p> <p>A 6-month update on the progress of the Council Plan is provided to the Leadership Board.</p> <p>A quarterly performance scorecard is discussed at the Corporate Management Team meetings</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			reporting on the performance of services during the previous quarter.
4.2.6	Ensuring capacity exists to generate the information required to review service quality regularly.	Performance Framework - for SDPs; CMT Quarterly Scorecard; and Annual Complaints Report	<p>The Council has a comprehensive performance scrutiny framework in place. This covers:</p> <p>(i) Spring –review progress of Service Plan implementation and report the new Service Delivery Plan to Board.</p> <p>(ii) Autumn – report to Board the mid-year point progress of the Service Delivery Plan to allow Elected Members to scrutinise performance against targets and due dates. In addition, there are internal meetings with the Chief Executive and the Corporate Management Team to monitor and scrutinise performance at Council and service level.</p> <p>(iii) Quarterly – a quarterly performance scorecard is discussed at the Corporate Management Team meetings reporting on the performance of services during the previous quarter.</p> <p>(iv) Regular - operational performance reports and progress for certain service areas during the year, such as Customer & Business Services Performance Report to Finance, Resources and Customer Services Policy Board.</p> <p>(v) Annually - a report on Complaints performance is also taken to Audit, Risk and Scrutiny Board.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Benchmarking performance reviewed each year by Audit, Risk and Scrutiny Board	The Council's performance in terms of Local Government Benchmarking Framework indicators is reported to and reviewed by the Audit, Risk and Scrutiny Board each year. This includes information on service levels, service costs and customer satisfaction. The report also sets out the actions which will be taken to improve performance for the indicators in the bottom quartile (ranked 25 th to 32 nd).
4.2.7	Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan.	Annual financial statements, annual accounts and annual audit review Budget guidance and protocols Medium-term financial planning	<p>The Council complies with this requirement through the publication of its Annual Accounts, through the regular submission of budget reports to Policy Boards, the submission of the annual audit review and other audit reports to the Council and/or Audit, Risk and Scrutiny Board as appropriate and by publishing performance information on the Council's website.</p> <p>The Council's financial outlook for the medium term is presented to Leadership Board each year. The report sets out the current financial position and the significant financial challenges to be faced in the forthcoming years, together with likely indications of grant and spending levels. Overall, the Council's medium-term financial position takes into consideration all known influencing factors.</p>
4.2.8	Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.	Budget guidance and protocols Medium-term financial plans Capital Strategy and Plan COVID Financial Recovery Reports	The Council's financial outlook for the medium term is presented to Leadership Board each year. The report sets out the current financial position and the significant financial challenges to be faced in the forthcoming years, together with likely indications of grant and spending levels.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>Overall, the Council's medium-term financial position takes into consideration all known influencing factors.</p> <p>The Director of Finance provided regular financial updates to the Emergencies Board and subsequently full Council meetings on the potential financial impact of the COVID-19 pandemic and on the financial recovery plan.</p>
4.3 Optimising achievement of intended outcomes			
4.3.1	Ensuring the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints.	Financial outlook	<p>The Council's financial outlook for the medium term is presented each year. The report sets out the current financial position and the significant financial challenges to be faced in the forthcoming years, together with likely indications of grant and spending levels. Overall, the Council's medium-term financial position takes into consideration all known influencing factors.</p>
4.3.2	Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term.	Budgeting guidance and protocols	<p>Financial reports detailing revenue expenditure and income are made to policy boards throughout the year and are based on the total cost of the main divisions of service and the total cost based on the key expenditure headings such as employee costs etc. Capital expenditure and income reports also follow this same process with each capital project showing the previous year's cumulative spend (full cost)</p> <p>Over the course of 2020/21 finance reports to policy boards have also included details of Covid19-related spend and income losses</p>
4.3.3	Ensuring the medium term financial strategy sets the context for ongoing decisions on significant delivery issues	Financial Outlook COVID Financial Recovery Reports	<p>The Council's financial outlook for the medium term is presented each year. The report sets out the current financial position and the significant</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
	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.		<p>financial challenges to be faced in the forthcoming years, together with likely indications of grant and spending levels. Overall, the Council's medium-term financial position takes into consideration all known influencing factors.</p> <p>The Director of Finance provided regular financial updates to the Emergencies Board and subsequently full Council meetings on the potential financial impact of the COVID-19 pandemic and on the financial recovery plan.</p> <p>The Council's financial outlook has changed significantly in response to the immediate and medium-term cost pressures and income losses related to COVID-19. An updated financial plan and principles for 2021/21 were agreed over the course of the year.</p>
4.3.4	Ensuring the achievement of 'social value' through service planning and commissioning.	Service Delivery Plans	<p>Due to the COVID-19 pandemic, a new approach was taken for the Service Improvement Plans this year, replacing them with a one-year Service Delivery Plan which focuses on the recovery priorities of the service and the Council from COVID-19.</p> <p>The aim of the Service Delivery Plans are to:</p> <ul style="list-style-type: none"> • Explain in a structured way, how each Service is going to deliver their element of the COVID-19 recovery; and • Sets out each service's actions on how they are going to achieve the outcomes for communities and the performance indicators to monitor if progress is being achieved

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Community Benefits	<p>A Community Benefits Strategy was developed and approved by the Procurement Sub Committee in June 2014.</p> <p>A suite of guidance documents has been produced to provide procurement staff with the tools to effectively manage Community Benefits</p> <p>The outcomes and impact of Community Benefits to Renfrewshire are monitored by CPU Compliance Team and are integral to the Supplier Management process.</p>
		Social Renewal Plan / Economic Recovery Plan	<p>The Council, in partnership with other Renfrewshire organisations, has developed two plans which set out the recovery from the COVID-19 pandemic: Social Renewal Plan and the Economic Recovery Plan.</p> <p>The Economic Recovery Plan, which was approved by Council in December 2020, sets out the priority actions for the Renfrewshire economy over the next two years.</p> <p>The Social Renewal Plan was approved by Council in March 2021 and sets out how the Council will work with partners to improve wellbeing and tackle inequality across Renfrewshire.</p>

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

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
5.1 Developing the entity's capacity			
5.1.1	Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.	Audit, Risk and Scrutiny Board	<p>The Audit, Risk and Scrutiny Board prepare an annual programme, including areas for specific review. Members suggesting an area for review must identify the purpose and objectives of the review and the intended outcome. The Board takes a common sense approach to reviewing decisions and policies and the process provides the opportunity for Elected Members to examine the various functions of the Council, to ask questions on how decisions have been made, to consider whether service improvements can be put in place and makes recommendations as appropriate.</p> <p>For each review, the Chief Executive appoints a lead officer to assist members of the Board to identify potential issues and questions to be asked of witnesses. Following each review, a report is prepared by the lead officers for approval by the Board and thereafter the Council. If appropriate, minority of dissenting views are recorded in the minutes of the meeting.</p>
		Internal Audit Reviews	The outcomes of internal audit reviews are reported to Audit, Risk and Scrutiny, providing overall assurance rating and the number of recommendations in each risk category for these reviews. The committee summary for each report is also provided. For each audit assignment

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			where recommendations have been made, an action plan is put in place to address these.
		Performance management system, Pentana	<p>Performance information from across services is monitored by the Chief Executive and the Corporate Management Team using the Council's performance management system, Pentana.</p> <p>The system is used to monitor strategic indicators, statutory indicators and operational indicators.</p>
		<p>Performance management reports to Board -</p> <p>Council Plan and LOIP reports</p> <p>Council Plan Performance Framework</p> <p>Local Government Benchmarking Framework (LGBF)</p>	<p>The Council provides regular updates covering performance to relevant Boards: in terms of delivering on the Council Plan; in conjunction with partners, on the Community Plan / Local Outcome Improvement Plan; progress on service improvement plans / service delivery plans; the Local Government Benchmarking Framework; and operational performance reports.</p> <p>Policy Updates were provided to the relevant Board over the last year to update on the activities services have been involved in during the COVID-19 pandemic.</p>
		Corporate Asset Strategy / Community Asset Transfer Policy	The Corporate Asset Strategy 2018-21 was approved by the Finance, Resources and Customer Services Policy Board in June 2018. It sets out a high level framework for the management of all the Council's assets. The Council also has an approved Community Asset Transfer Policy that sets out the legal and policy framework for asset transfer to work in

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			partnership with local organisations for the benefit of communities.
5.1.2	Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently.	Benchmarking / peer review	<p>Services across the Council are involved in both formal and informal benchmarking arrangements through for example, the Association for Public Service Excellence and Scottish Community Care Benchmarking Network. Communities, Housing and Property Services participate in the Scottish Housing Best Value Network (SHBVN) annual benchmarking process.</p> <p>The Council has also been involved in the development of the Local Government Benchmarking Framework and the subsequent benchmarking groups. This framework provides national benchmarking information on a range of indicators covering service delivery, cost and customer satisfaction.</p>
5.1.3	Recognising the benefits of partnerships and collaborative working where added value can be achieved.	Community Plan and Local Outcome Improvement Plan Strategic Partnership Agreement	<p>The Council currently complies with this requirement through its Community Plan and Local Outcome Improvement Plan (LOIP), which set out a clear vision for partnerships and for Renfrewshire and its people, as well as the key areas of priority and actions to be undertaken.</p> <p>The Community Plan, which was agreed by Council on 28 September 2017, was based upon extensive research and community consultation which identified the key issues facing Renfrewshire.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			Renfrewshire Council agreed a Strategic Partnership Agreement with Active Communities and Paisley Community Trust during 2019.
		Social Renewal Plan / Economic Recovery Plan	<p>The Council, in partnership with other Renfrewshire organisations, has developed two plans which set out the recovery from the COVID-19 pandemic: Social Renewal Plan and the Economic Recovery Plan.</p> <p>The Economic Recovery Plan, which was approved by Council in December 2020, sets out the priority actions for the Renfrewshire economy over the next two years.</p> <p>The Social Renewal Plan was approved by Council in March 2021 and sets out how the Council will work with partners to improve wellbeing and tackle inequality across Renfrewshire.</p>
5.1.4	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources.	People Strategy: 'Our People Our Future 2021-2026	The People Strategy was approved by the Finance, Resources and Customer Services Policy Board in March 2021 and replaces the Organisational Development Strategy and Workforce Plans. It makes a commitment to investing in the workforce to ensure people are supported and equipped with the right skills to deliver on the council's ambitious outcomes for Renfrewshire. The Strategy offers a more flexible approach and will be owned by and embedded within services and is fully aligned with their needs.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
5.2 Developing the capability of the entity's leadership and other individuals			
5.2.1	Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained.	Protocol for relationships between Political Groups, Elected Members and Officers Member Development Programme	The Council's Elected Members and inter-party protocols and protocol for members/officers' relations were reviewed in 2014 and combined into one composite protocol which was approved at the Finance and Resources Policy Board on 12 th November 2014.
		Councillors' Code of Conduct, Code of Conduct for Employees	The Council complies with this requirement through the Councillors' Code of Conduct and the Code of Conduct for Employees. The Council's protocol for relationships between political groups, Elected Members and officers sets out the rights and responsibilities of Councillors and political groups in the course of conducting Council business and provide good practice guidelines in relation to the multi-member ward issues. Members were provided with a briefing on the respective roles and responsibilities of officers and members as part of their induction following the Local Government elections in 2017.
		Meetings between Chief Executive and Leader	The Chief Executive holds weekly meetings with the Leader.
		Cross Party Sounding Board	The Council at its statutory meeting in May 2017 established a Cross Party Sounding Board. as part of its decision-making structure. The remit of which is to act as a sounding board and discussion forum, with no decision-making powers: to provide an opportunity to discuss matters of common interest or of Council wide relevance. Members include 2 administration and 4 opposition members.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
5.2.2	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decisions making of the governing body.	Scheme of delegation	<p>The Council's scheme of delegation ensures that decisions are made at the lowest or most local level consistent with the nature of the issues involved. With the exception of those powers which cannot be delegated or have been reserved to the Council, functions have been delegated to Boards and committees, the Chief Executive, Directors and Heads of Service and other officers. The scheme also includes a section detailing, statutory officers.</p> <p>During the pandemic an Emergencies Board commenced and an Emergencies Management Team was established, as specified in the Scheme of Delegations: Delegations to Officers, which provides that the Chief Executive, all Directors and all Heads of Service have the delegated authority "To take any actions necessary in any emergency situation that are within the remit of their own post or the service for which they are responsible."</p>
5.2.3	Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority in implementing the 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.	Conditions of Employment, scheme of delegation, statutory provisions and job descriptions/person specification	The Chief Executive has responsibility as head of the paid service for all aspects of operational management.
		Annual review	The Chief Executive is subject to a facilitated annual review by the leaders of the political groups at which objectives are agreed and reviewed.
5.2.4	Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond	Members Induction	A welcome and induction package of events was delivered for newly elected and returning Councillors following the local government election in May 2017. Notice of further

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
	<p>successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:</p> <ul style="list-style-type: none"> – ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged. – ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis. – ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from both internal and external governance weaknesses. 		<p>development events and opportunities is issued to Councillors each month.</p> <p>Councillors have access to the Improvement Service CPD framework to identify further induction and development requirements. Councillors are encouraged to use the CPD framework and are supported throughout the process. An annual register of training and development delivered for Councillors is published online. A focussed development week for members takes place each year.</p>
		People, Performance and Talent Policy	<p>The People, Performance and Talent Policy and Competency Framework will recognise good performance, support under performance at an early stage and promote the behaviours required by the Council. The process People will involve a structured programme of 1 to 1 or team meetings and reviews throughout the year. This will allow a manager and their employee(s) to discuss and agree performance levels expected and set out objectives to be achieved throughout the year. Objectives will be agreed in line with the new Council new core competency framework.</p>
		I-Learn Training	<p>A number of e-learning modules are available to employees to support their learning and development. This includes a comprehensive e-learning induction module for employees which covers terms and conditions and the statutory appointments of officers are detailed in the Council's scheme of delegation and this is reviewed on a regular basis.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		<p>New management development programme, Lead to Succeed</p> <p>New Leadership Development Training Programmes</p> <p>Review of Employee Development</p> <p>Mentoring scheme pilot</p>	<p>New management development programme, Lead to Succeed, was launched in 2020, which offers three levels (inspire, influence, impact) to support managers to develop leadership and business skills at every stage of their career. Each level covers the essential skills to support managers in their role and is also linked to a CMI qualification so they can achieve formal recognition of their learning. The blended format includes a combination of trainer-led online workshops, interactive e-learning, self-study and group work activities.</p> <p>A cross organisational mentoring scheme for staff was piloted in 2019/2020 with 35 staff from the Council participating. The programme was led by the Council in partnership with NHSGCC, Glasgow City Council, Inverclyde Council and West Dunbartonshire Council. The aims of the scheme were to support leadership development, identify emerging talent, facilitate knowledge and expertise between managers and leaders from different organisations and at different stages in their career and to develop professional relationships across councils and disciplines.</p> <p>The new cross organisational mentoring scheme opened for applications in early 2021, after a successful pilot in 2019/20 with 35 staff participating across the Council. This year the scheme is operating in partnership with NHSGGC, Strathclyde Fire and Rescue and West Dunbartonshire Council.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
5.2.5	Ensuring that there are structures in place to encourage public participation.	Consultation and engagement mechanisms	Council services engage and consult with communities in a number of ways including: Public Services Panel, Focus Groups, Tenants and Residents Forum, service user groups, Community Planning process, Complaints procedure and Local Partnerships.
		Local Partnerships	<p>Following on from extensive consultation in 2018, the previous Local Area Committees (LACs) were replaced by Local Partnerships. These partnerships adopt a more informal and inclusive approach as part of a drive to ensure community voices are heard on local issues. Community Representatives now sit alongside Elected Members and Community Councils for the seven Local Partnerships.</p> <p>Local Partnerships met in June 2019 to award grants to local groups, with community representatives having an active part in decision making for the first time. Over 3,000 young people voted during autumn 2019 in a Participatory Budgeting exercise that decided the allocation of Local Partnership funding to projects benefiting young people. A further round of local funding allocation and a youth participatory budgeting exercise took place in autumn 2020.</p>
5.2.6	Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections.	Improvement Service Continuing Professional Development (CPD) framework for Elected Members.	Councillors are encouraged to assess their own performance and identify any development needs using the CPD framework.
		Peer reviews	Using the Improvement Service CPD framework, Councillors can opt to undertake a 360° peer review of their performance as an Elected Member.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
5.2.7	Holding staff to account through regular performance reviews which take account of training or development needs.	Pentana performance management system – Corporate Management Team / Council Plan scorecard	Performance information from across services is monitored by the Chief Executive and the Corporate Management Team using the Council's performance management system, Pentana. The system is used to monitor strategic PIs, statutory indicators, and operational indicators.
		Audit, Risk and Scrutiny Board	The Audit, Risk and Scrutiny Board agree an annual programme of activities which includes areas for specific investigation. The Audit, Risk and Scrutiny Board also has a written intimation procedure in respect of which any member of the Board may request that a particular matter be considered by the Board. Each of the policy boards has a scrutiny function.
		Improvement Service Continuing Professional Development (CPD) framework for Elected Members.	The CPD framework for Councillors was developed by the Improvement Service and all members have access to it. Members are encouraged to assess their own development needs and develop a personal development plan.
		People, Performance, and Talent Policy (Appraisal Process)	<p>A People, Performance and Talent Policy, Guidance and Competency Frameworks for all levels across the Council has replaced the former frameworks of MTIPD and MDP. The competency framework has been designed to align with the Council's values and behaviours. This enables services and individuals to identify areas for development and engage in effective workforce capability building and job ready activities to foster the organisations performance culture.</p> <p>The process will involve a structured programme of 1 to 1 or team meetings and reviews throughout the year. This will allow a manager and their employee(s) to discuss and agree</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			performance levels expected and set out objectives to be achieved throughout the year. Objectives will be agreed in line with the new Council new core competency framework.
5.2.8	Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing.	OD Strategy – health and wellbeing Health and Safety Plans for each service	<p>The health and safety team have a review programme in place, a number of guidance documents are currently being refreshed with input from services and trade unions, where appropriate. In addition, a new Health, Safety and Wellbeing Strategy was approved in 2018.</p> <p>During the pandemic, a Health, Safety and Wellbeing at Work page was developed on the Council's website. It includes an online learning guide for working at home; a wellbeing guide; and useful contacts. Communication has been critical during the pandemic and regular internal communications were sent out to staff during the pandemic, such as weekly messages from the Chief Executive and a weekly staff newsletter.</p>

PRINCIPLE 6: Managing risks and performance through robust internal controls and strong public financial management

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
6.1 Managing risk			
6.1.1	Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making.	"Risk Matters" – the Councils Risk Management Policy and Strategy	<p>The Council has a well-established risk management strategy which is subject to routine monitoring and review. Risk Matters is formally reviewed by the Audit, Risk and Scrutiny Board at periodic intervals of not more than 2 years and annually (interim review) by the Corporate Risk Management Group (CRMG) to ensure it reflects current standards and best practice and fully reflects the rapidly changing environment in local government.</p> <p>Risk Matters is explicit regarding the Council's risk management philosophy and regarding members' and managers' responsibility for risk management. Services also include a section on risks in their Service Delivery Plans.</p>
		Strategic Risk Management Development Plan (SRMDP)	<p>The Strategic Risk Management Plan underpins Risk Matters. It reflects the development work required to fulfil the Strategic Risk Management Objectives outlined in Risk Matters. Progress on the SRMDP is monitored by the CRMG on a quarterly basis.</p> <p>The Audit, Risk and Scrutiny Board was renamed to reflect the importance of considering risks in the decision-making process.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
6.1.2	Implementing robust and integrated risk management arrangements and ensuring that they are working effectively.	<p>Strategic and Corporate Risk Register</p> <ul style="list-style-type: none"> • Submission report to Board • Quarterly reports to CRMG • Midyear report to Board <p>Service Risk Management Plans</p> <ul style="list-style-type: none"> • Submission reports to Boards • Regular reports to SMTs/DMTs • Midyear report to Boards • Risk monitoring of projects / initiatives 	<p>The Council maintains, routinely monitors and reviews the corporate risk register and service risk management plans in accordance with Risk Matters.</p> <p>Standard compliance was in place until March 2020, when the priority shifted to monitoring (often on a daily basis) the council's corporate risk for <i>response</i> to COVID-19. Thereafter, focus shifted to monitoring the corporate risk for <i>recovery</i> from COVID-19 and then onto planning for local clusters, outbreaks and lockdowns. The CRMG is reviewed the full strategic and corporate risk profile which was approved by Audit, Risk & and Scrutiny Board in November 2020.</p>
		Risk Management Annual Report	<p>A report on the effectiveness of the Council's risk management framework is provided to the Audit, Risk and Scrutiny Board on an annual basis.</p> <p>Due to the pandemic, Board meetings were cancelled and the 2019/20 annual report was delayed, this has subsequently been approved at the November 2020 Audit, Risk and Scrutiny Board.</p>
6.1.3	Ensuring that responsibilities for managing individual risks are clearly allocated.	Corporate Risk Management Group	The Corporate Risk Management Group oversees the Council's risk management framework on behalf of the Corporate Management Team. The Group oversees the ongoing development, monitoring and review of the corporate risk register and facilitates an escalation process whereby risk can be moved between corporate or service level.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
6.2 Managing performance			
6.2.1	Monitoring service delivery effectively including planning, specification, execution and independent post-implementation review.	Service Delivery plans and key performance indicators	<p>This year services produced Service Delivery Plans in place of the usual Service Improvement Plans. The Delivery Plans set out the priorities for the service for the year 2021/22 in terms of the recovery from the COVID-19 pandemic. The plans include actions and performance indicators as normal.</p> <p>Services also provided relevant Boards with policy update reports in place of mid-year and outturn reports due to the cancellation of boards during the initial lockdown as not all service improvement plans were approved. These policy update reports provided an overview of the work services had been involved in during the pandemic and provided a performance update on actions and performance indicators in the November cycle.</p> <p>Information including commentary on performance is collected and analysed using the Pentana performance management system.</p>
6.2.2	Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook.	Reports to Council / boards	Reports to the Council and all Board meetings provide members with sufficient information on which they are able to take decisions, including personnel, legal, risk, financial and other implications relating to the key Council Plan / Community Plan themes, and provide recommendations.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Annual timetable of board meetings	A timetable covering the various board cycles is approved by the Council and is available online dates of pre-agenda meetings are available to relevant officers and members. A spreadsheet is issued quarterly to services advising of last lodging dates for reports. The Council has approved its timetable of meetings March 2022.
6.2.3	<p>Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible.</p> <p>(OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making.</p>	Audit, Risk and Scrutiny Board	<p>The Audit, Risk and Scrutiny Board's remit includes audit scrutiny, monitoring and review of service delivery, performance, policies and practice, community leadership through monitoring of other public bodies, and standards and ethics.</p> <p>The Board conducts an annual programme of reviews which have addressed a number of areas, most recently conversion of grassy areas to parking.</p> <p>The remit of the Board was revised at the statutory meeting on the 18th of May to meet Best Value Assurance requirements and to include wider oversight of risk management in the Council.</p> <p>The Board was renamed as the Audit, Risk and Scrutiny Board and the Convenor and the Depute Convenor are both from the Opposition groups. A separate Petitions Board was also established.</p>
6.2.4	Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement.	Service Delivery Plans and key performance indicators Council Plan Performance Framework Policy Updates	This year services produced Service Delivery Plans in place of the usual Service Improvement Plans. The Delivery Plans set out the priorities for the service for the year 2021/22 in terms of the

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>recovery from the COVID-19 pandemic. The plans include actions and performance indicators as normal.</p> <p>Services also provided relevant Boards with policy update reports in place of mid-year and outturn reports due to the cancellation of boards during the initial lockdown as not all service improvement plans were approved. These policy update reports provided an overview of the work services had been involved in during the pandemic and provided a performance update on actions and performance indicators in the November cycle.</p>
		Corporate Management Team - scorecard / spotlight meetings	<p>A quarterly performance scorecard is discussed at the Corporate Management Team meetings, reporting on the performance of services during the previous quarter.</p> <p>In addition, spotlight meetings are held on thematic areas of performance that are of strategic importance and relate to the Council Plan priorities, for 2020/21 this has included: the LGBF, educational achievement and condition of our road network.</p>
		Performance reviewed each year by Audit, Risk and Scrutiny Board – LGBF and Complaints Report	<p>The Council's performance in terms of Local Government Benchmarking Framework Indicators is reported to and reviewed by the Audit, Risk and Scrutiny Board each year. This includes information on service levels, service costs and customer satisfaction.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			<p>In addition, the Annual Complaints Report is presented to Board annually. This includes a breakdown on number of complaints, how timeously we have responded to complainants and improvements made to complaints handling.</p> <p>Both reports are presented to the Audit, Risk and Scrutiny Board.</p>
6.2.5	Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (e.g. financial statements).	Financial regulations and financial codes	The Council has in place financial regulations which set out the responsibilities of the Director of Finance and Resources, who has been appointed as the 'proper officer', along with the responsibilities of the Chief Executive, Directors and other authorised people for the financial affairs of the Council. These regulations also set out the responsibilities of the Leadership Board, the Audit, Risk and Scrutiny Board and the various policy boards for financial affairs.
6.3 Robust internal control			
6.3.1	Aligning the risk management strategy and policies on internal control with achieving objectives.	"Risk Matters" – the Council's Risk Management Policy and Strategy	The Council has a well-established risk management strategy which is subject to routine monitoring and review. Risk Matters is formally reviewed by the Audit, Risk and Scrutiny Board at periodic intervals of not more than 2 years and annually (interim review) by the Corporate Risk Management Group (CRMG) to ensure it reflects current standards and best practice and fully reflects the rapidly changing environment in local government.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Audit reports and Audit, Risk and Scrutiny Board - Public Sector Internal Audit Standards	<p>In terms of the Public Sector Internal Audit Standards, the Council's Chief Auditor submits an annual report to the Audit, Risk and Scrutiny Board on the activities of internal audit to demonstrate performance and containing a view on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. Again, in terms of the above standards, regular reports are submitted to the Audit, Risk and Scrutiny Board in relation to the findings of the Council's internal and external auditors which detail the main issues arising.</p> <p>Annual Internal Audit risk-based plan is approved by the Board.</p>
6.3.2	Evaluating and monitoring risk management and internal control on a regular basis.	Risk Management Annual Report	A report on the effectiveness of the Council's risk management framework is provided to the Audit, Risk and Scrutiny Board on an annual basis.
6.3.3	Ensuring effective counter fraud and anti-corruption arrangements are in place.	<p>Strategy for the prevention and detection of fraud and corruption</p> <p>Internal Audit arrangements</p> <p>Corporate counter fraud arrangements</p> <p>Integrity Group</p> <p>Anti-Money Laundering policy</p>	<p>A strategy for the prevention and detection of fraud and corruption is in place. The Council's Integrity Group has been established to strengthen the Council's internal resilience to corruption.</p> <p>Effective counter fraud arrangements are in place having established a counter-fraud team. The Chief Auditor has also been appointed as the Money Laundering Reporting Officer.</p>
6.3.4	Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk	<p>Code of Corporate Governance Guidance</p> <p>Annual Governance Statement</p> <p>Internal Audit Annual report</p>	The Council complies with this requirement through its Code of Corporate Governance Guidance which details the organisation's governance arrangements. This is in line with

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
	management and control is provided by the internal auditor.		national guidance and is updated on an annual basis.
6.3.5	Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: <ul style="list-style-type: none">– 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.	Audit, Risk and Scrutiny Board	The Audit, Risk and Scrutiny Board functions as the Council's audit committee and has an overview of the internal audit role to ensure that resources are being targeted effectively. The Board reviews the Council's internal control mechanisms, approves action where appropriate, considers reports by external auditors and submits recommendations to the Council where this is considered appropriate.
		Training programme for Audit, Risk and Scrutiny Board	The Chief Auditor provides a regular briefing programme for members of the Board, prepared in consultation with them, to assist them in fulfilling their audit committee role. Issues covered by the training programme include the role of the Audit committee and CyberSecurity. This programme is approved annually by the Board.
6.4 Managing data			
6.4.1	Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data	Information Governance Strategy and Framework Information Governance Team Data protection policies and procedures Information Governance Learning & Development Strategy General Data Protection Regulations (GDPR) Appointment of Statutory Data Protection Officer (DPO)	<p>The Council is subject to routine external audit by the Information Commissioners' Office (ICO) and also by internal audit. The Managing Solicitor reports monitoring figures, to the Senior Information Risk Owner (SIRO) on a monthly basis and to the CMT on at least a six-monthly basis.</p> <p>Extensive work programme and communication took place in preparation for the introduction of the General Data Protection Regulations (GDPR) in May 2018.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			The Council has appointed a statutory Data Protection Officer whose remit includes overseeing the Council's implementation of GDPR, other data protection laws and the relevant Council policies and to ensure compliance with those.
6.4.2	Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies.	Data sharing agreements Data processing agreements Central repository of data sharing and data processing agreements Cyber Security	Data sharing and data processing agreements are in place as appropriate. There is a central repository of signed agreements. The Council Data Sharing Code, based on the ICO code, was approved by the Finance, Resources and Customer Services Board. Cyber security transfer and sharing requirements are included with the legal documents.
6.4.3	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring.	Service Delivery Plans and key performance indicators	This year services produced Service Delivery Plans in place of the usual Service Improvement Plans. The Delivery Plans set out the priorities for the service for the year 2021/22 in terms of the recovery from the COVID-19 pandemic. The plans include actions and performance indicators as normal. Services also provided relevant Boards with policy update reports in place of mid-year and outturn reports due to the cancellation of boards during the initial lockdown as not all service improvement plans were approved. These policy update reports provided an overview of the work services had been involved in during the pandemic and provided a performance update on

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			actions and performance indicators in the November cycle. Information including commentary on performance is collected and analysed using the Pentana performance management system.
		Performance reviewed annually by the Audit, Risk and Scrutiny Board	The Council's performance in terms of Local Government Benchmarking Framework Indicators is reported to and reviewed by the Audit, Risk and Scrutiny Board each year. This includes information on service levels, service costs and customer satisfaction.
		SPI Direction	The SPI Direction from Audit Scotland sets out the requirements of monitoring and reporting on performance indicators by Councils.
6.5 Strong public financial management			
6.5.1	Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance.	Financial strategy and financial monitoring reports	Regular financial monitoring reports detailing the current financial position together with the projected outturns for each main service area (and its appropriate divisions) are reported on a routine basis to Policy Boards. These reports also advise members of any management action that is being taken or is planned for the future to alleviate any current or projected deviations from the initial financial plan. Over the course of 2020/21 finance reports to policy boards have also included details of COVID-19-related spend and income losses.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
6.5.2	Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.	Corporate Risk Register – financial risk	Financial risk is included as part of the Corporate Risk Register to ensure financial management is managed and reviewed on a regular basis.

PRINCIPLE 7: Implementing good practices in transparency, reporting and audit to deliver effective accountability

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
7.1 Implementing good practice in transparency			
7.1.1	Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate.	Performance section on Council's website Annual 'It's all about you' report	<p>The performance section on the Council's website provides several sources to assess how the Council is performing.</p> <p>Public performance reporting is undertaken to ensure local citizens, businesses and partner organisations are able to track Council performance over time. These new pages are more accessible and easier to find.</p> <p>The annual statutory performance indicator public performance report 'It's all about you' - is published on the Council's website in an accessible format.</p>
7.1.2	Striking a balance between providing the right amount of information to satisfy transparency demand and enhance public scrutiny while not being too onerous to provide and for users to understand.	Public Performance Report – 'It's all about you'	<p>The Council Performance section on the website provides several sources to assess how the Council is performing.</p> <p>The Council publishes an annual report – 'It's all about you'. This provides information to the public on performance of services and the Council in an easy to read format, using data, text, graphs, infographics, and videos.</p>
7.2 Implementing good practices in reporting			
7.2.1	Reporting at least annually on performance, value for money and the stewardship of its resources.	Annual financial statements, annual accounts and annual audit review	The Council publishes its Annual Accounts, through the regular submission of budget reports to Policy Boards, the submission of the annual audit review and other audit reports to the Council and/or Audit, Risk and Scrutiny Board as appropriate and by publishing performance information on the Council's website.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
		Public Performance Reporting	<p>Public performance reporting is undertaken to ensure local citizens, businesses and partner organisations are able to track Council performance over time. The performance section on the website provides several sources to assess how the Council is performing.</p> <p>It provides data on how well we responding to complaints, how we are achieving progress against the Council Plan and Best Value action plan, how we compare with other authorities and the Scottish average, across the following pages:</p> <ul style="list-style-type: none"> - Our current performance, which includes the latest version of 'It's all about you' as a storymap. It provides a ranges of performance data, images and case studies; - Renfrewshire data, with the open data platform and data needs assessments; and - Benchmarking information such as the latest Local Government Benchmarking Framework report to Board.
		Efficiency Statement	<p>The Council produces and publishes an Annual Efficiency Statement which reports on its efficiency projects and activities and seeks to quantify the level of efficiency gains achieved by the Council over the period.</p> <p>An efficiency statement for 2019/20 was not requested by COSLA to allow Local Authorities to focus on its emergency response to the pandemic.</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
7.2.2	Ensuring members and senior management own the results.	Performance reports to Boards	Elected Members receive a number of performance reports at Policy Boards, including reports on the performance of the Council Plan, Community Plan, Service Delivery Plans, Complaints, Local Government Benchmarking Framework (LGBF) and operational performance reports.
7.2.3	Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement)	Annual Governance statement	The Council complies with this requirement through its Annual Governance statement which details the organisation's governance arrangements. This is in line with national guidance and is updated on an annual basis. The statement is submitted to the Audit, Risk and Scrutiny Board.
7.2.4	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate.	Annual governance statement	The Council complies with this requirement through its Annual Governance statement which details the organisation's governance arrangements. This is in line with national guidance and is updated on an annual basis. The statement is submitted to the Audit, Risk and Scrutiny Board.
7.2.5	Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations.	Annual financial statements, annual accounts and annual audit review	The Council publishes its Annual Accounts, which includes in the Management Commentary performance related data, through the regular submission of budget reports to Policy Boards, the submission of the annual audit review and other audit reports to the Council and/or Audit, Risk and Scrutiny Board as appropriate and by publishing performance information on the Council's website.

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
7.3 Assurance and effective accountability			
7.3.1	Ensuring that recommendations for corrective action made by external audit are acted upon.	Audit, Risk and Scrutiny Board reports	Recommendations made by external audit and/or national external audit reports along with management's response and/or Renfrewshire Council's position are reported to the Audit, Risk and Scrutiny Board.
7.3.2	Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon.	Audit, Risk and Scrutiny Board report Annual Internal Audit Charter	In terms of the Public Sector Internal Audit Standards, the Council's Chief Auditor submits quarterly reports on internal audit performance and an annual report to the Audit, Risk and Scrutiny Board on the activities of internal audit to demonstrate performance and containing a view on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. Again, in terms of the above standards, regular reports are submitted to the Audit, Risk and Scrutiny Board in relation to the findings of the Council's internal and external auditors which details the main issues arising.
7.3.3	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.	Benchmarking / peer review	Services across the Council are involved in both formal and informal benchmarking arrangements through for example, the Association for Public Sector Excellence. Communities, Housing and Property Services participate in the Scottish Housing Best Value Network (SHBVN) annual benchmarking process. The Council has also been heavily involved in the development of the Local Government Benchmarking Framework and the subsequent benchmarking groups. This provides national benchmarking information on a range of

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			indicators covering service delivery, cost and customer satisfaction.
		Best Value Audit	The Council took part in the Best Value Assurance Audit process from January to June 2017. An action plan to respond to recommendations contained within the BVAR report was approved at the full Council meeting on 28 th September 2017.
		Independent Inspection and Audit	The Council is independently evaluated by bodies such as the Care Inspectorate, Education Scotland, Audit Scotland and the Scottish Public Services Ombudsman (who considers complaints against the Council).
7.3.4	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.	Annual governance statement Self-Assessment Checklists	Any key risks identified through the annual self-assessment process which is undertaken by the Directors of each Service would be reflected in the governance statement.
7.3.5	Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met.	Community Planning Boards Integrated Joint Boards / Health and Social Care Partnerships Renfrewshire Leisure	<p>Arrangements are in place between Renfrewshire Council and its Community Planning partners, the IJB and Renfrewshire Leisure.</p> <p>Governance arrangements, such as systems for managing, monitoring and scrutinising the IJB's business and finances have been developed. Effective arrangements are in place for sharing information between partners that can lead to improving how services are provided, such as the Community Safety Partnership.</p> <p>The Head of Policy and Commissioning is the Monitoring Officer and undertakes quarterly</p>

	Requirements of corporate governance	Evidence of meeting requirement	Demonstration of annual compliance
			meetings to review performance of Renfrewshire Leisure. In addition, six-monthly updates and an Annual Business Plan is reported to and agreed by the Leadership Board.

