

# Supplementary Agenda



## Audit Committee

**Date:** Wednesday, 16 June 2021

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**Time:** 10:00

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**Venue:** Zoom Video Conference

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**Contact:** [committee.admin@west-dunbarton.gov.uk](mailto:committee.admin@west-dunbarton.gov.uk)

Dear Member

### ITEM TO FOLLOW

I refer to the agenda for the above Meeting of the Audit Committee which was issued on 3 June 2021 and now enclose a copy of the undernoted report which was not available for issue at that time.

Yours faithfully

**JOYCE WHITE**

Chief Executive

Note referred to:-

|           |  |                  |
|-----------|--|------------------|
| <b>11</b> | <b>CODE OF GOOD GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT 2020-21</b> | <b>177 – 190</b> |
|-----------|--|------------------|

Submit report by the Chief Officer – Resources advising on the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance and inviting Committee to consider the Annual Governance Statement that will be published in the Council's Abstract of Accounts.

**Distribution:**

Councillor John Mooney (Chair)  
Councillor Jim Brown  
Councillor Karen Conaghan  
Councillor Daniel Lennie  
Councillor Jonathan McColl  
Councillor John Millar  
Councillor Martin Rooney (Vice Chair)  
Councillor Brian Walker  
Mr C Johnstone  
Mr C Todd

All other Councillors for information

Chief Executive  
Chief Officers

Date of issue: 10 June 2021

**WEST DUNBARTONSHIRE COUNCIL****Report by Chief Officer - Resources****Audit Committee: 16 June 2021**

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**Subject: Code of Good Governance and Annual Governance Statement  
2020/21****1. Purpose****1.1** The purpose of this report is to:

- Advise Committee of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance; and
- Invite Committee to consider the Annual Governance Statement that will be published in the Council's Abstract of Accounts.

**2. Recommendations****2.1** The Committee is asked to:

- i) Note the outcome of the recent self-evaluation process in considering how the Council currently meets the agreed Code of Good Governance, together with the issues identified and improvement actions; and
- ii) Consider the detail of the Annual Governance Statement and approve the actions identified by management to improve the internal control environment.

**3. Background**

**3.1** *Delivering Good Governance in Local Government: Framework*, published by CIPFA in association with Solace in 2007, set the standard for local authority governance in the UK. CIPFA and Solace reviewed the Framework in 2015 to ensure it remained 'fit for purpose' and published a revised edition in spring 2016. The current *Delivering Good Governance in Local Government: Framework* (CIPFA/Solace, 2016) has applied to annual governance statements prepared for the financial year 2016/17 onwards.

**3.2** The concept underpinning the revised Framework is that it assists local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. This Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach. The overall aim is to ensure that:

- resources are directed in accordance with agreed policy and according to priorities;
- there is sound and inclusive decision making; and
- there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.

**3.3** In order to demonstrate a commitment to sound governance, local authorities are encouraged to publish a governance statement on an annual basis.

**3.4** The annual governance statement is the formal statement that recognises, records and publishes a Council's governance arrangements as defined in the CIPFA/SOLACE Framework. The statement requires to be signed off by the most senior officer [Chief Executive] and the most senior member [Council Leader]. Clearly the signatories must be satisfied that the document is supported by reliable evidence.

**3.5** Following the review of the Audit Committee, carried out in accordance with the contents of the CIPFA publication "*Audit Committees: Practical Guidance for Local Authorities and Police*" (2018 Edition)" a report was submitted to the Audit Committee meeting on 12 December 2018. One of the actions arising was to submit the draft Annual Governance Statement to the Audit Committee as a stand-alone document for consideration.

#### **4. Main Issues**

**4.1** A revised local code was developed for the Council and agreed at the Audit and Performance Review Committee on 8 March 2017.

**4.2** A Governance Report is produced annually and is based on an annual self-evaluation of compliance against the Council's Code of Good Governance.

**4.3** The annual self-evaluation review for 2020/21 has been carried out and has identified that current practice is mainly compliant against our revised Code of Governance, while identifying some areas for improvement. There were no significant governance issues identified and areas for improvement are detailed within the draft Annual Governance Statement at Appendix 1.

**4.4** The draft Annual Governance Statement details the key elements of the Council's governance framework, annual review process, improvement areas and overall opinion.

**4.5** In terms of the Council's overall corporate governance arrangements, it is considered that, although there are some areas of work to be completed to ensure full compliance with the Local Code of Good Governance, the overall governance arrangements of the Council are considered to be sound. The Annual Governance Statement 2020/21 is informed by the self-assessment of compliance against the Local Code of Good Governance and related Certificates of Assurance from Chief Officers, the work of Internal Audit, External Audit and external inspection agencies.

- 4.6** The significant incident which began in late March 2020 and the Council's responses as a Category 1 responder during the COVID-19 Pandemic tested how well the Council's risk management, governance and internal control framework was operating. There were examples of innovations, new business processes and solutions and new technology being embraced in order to deliver services to the community in its role as a Category 1 responder to carry out the following three essential functions: Caring for the Vulnerable; Liaising with Resilience Partners; and Supporting Economic Recovery. This was achieved using amended governance arrangements, new ways of decision-making, leadership and implementation including virtual meetings, conference calls and systems remote access. A report was presented to Council in June 2020 which provided an update in relation to actions and decisions taken under the revised governance arrangements put in place following the Government lockdown on 24 March 2020 and regular COVID-19 Update reports were provided throughout 2020/21.
- 4.7** All members of the council's Senior Leadership Team and key stakeholders participated in a variety of Local Authority specific Covid-19/Business Continuity response groups supported by the Civil Contingencies Service. A comprehensive Covid-19 Impact Risk Register was developed covering all aspects of service delivery affected by the pandemic which has been maintained on a regular basis.
- 4.8** With significant disruption to how services were delivered over the year which has the potential to continue in the short to medium term as the pandemic develops, the CMT developed plans to capture the shift from business as usual activity and ensure the council continued to meet requirements and achieve the strategic priorities set out in the Strategic Plan. This planning activity considered the reflective learning from the first phase of responding to the pandemic and ongoing engagement with key stakeholders in planning future service provision.
- 4.9** The Council's Annual Governance Statement will be published within the Annual Accounts for the year ended 31 March 2021.

## **5. People Implications**

- 5.1** There are no personnel issues.

## **6. Financial and Procurement Implications**

- 6.1** There are no direct financial or procurement implications arising from this report as all improvement actions will be managed from within existing resources.

## **7. Risk Analysis**

- 7.1** There is a risk that a failure to maintain a local code and develop a framework to support the gathering and updating of the necessary evidence will leave the Council unable to produce a Governance Statement. The current approach to ongoing annual assessment of compliance and reporting to this Committee ensures that the Council can produce a meaningful Governance Statement.

## **8. Equalities Impact Assessment (EIA)**

- 8.1** There are no issues identified.

## **9. Consultation**

- 9.1** This report has been subject to consultation with appropriate Strategic Leads.

## **10. Strategic Assessment**

- 10.1** This report relates to all five of the Council's Strategic Priorities.

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**Stephen West**  
**Chief Officer - Resources**  
**Date: 03 June 2021**

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**Person to Contact:** Andi Priestman, Shared Service Manager – Audit & Fraud  
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E-mail: andi.priestman@west-dunbarton.gov.uk

**Appendices:** 1 – Draft Annual Governance Statement

**Background Papers:** Report to Audit and Performance Review Committee (8 March 2017) – Revised Local Code of Good Governance; and

**Wards Affected:** All Wards

## Annual Governance Statement

The Annual Governance Statement explains the Council's governance arrangements as it meets the requirements of the "Code of Practice for Local Authority Accounting in the UK" (the Code) and reports on the effectiveness of its system of internal control, including the reliance placed on the governance frameworks of our partners. It is included within the Council's Financial Statements to assure stakeholders on how the council directs and controls its functions and how it relates to communities in order to enhance transparency and scrutiny of the Council's activities.

### Scope of Responsibility

West Dunbartonshire Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. It 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 Elected Members and Corporate Management Team (CMT) are responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk. The council has established an arms-length external organisation: West Dunbartonshire Leisure Trust – to deliver leisure services more effectively on the council's behalf, which reports regularly to Elected Members. From 1 July 2015 the West Dunbartonshire Health and Social Care Partnership was established to continue the development of the integration of social care and health services between the council and NHS Greater Glasgow and Clyde.

The Council has approved and adopted a Local Code of Corporate Governance ("the Local Code"), 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*". The Local Code evidences the council's commitment to achieving good governance and demonstrates how it complies with the governance standards recommended by CIPFA. A copy of this Code is available from the council website at:

<http://www.west-dunbarton.gov.uk/media/4312582/wdc-local-code.pdf>

This statement explains how the council expects to comply with the Local Code and also meets the Code of Practice on Local Authority Accounting in the UK, which details the requirements for the 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 and engages with communities. It enables the council to monitor the achievement of the strategic objectives set out in the Strategic Plan. It enables the council to consider whether those objectives have led to the delivery of appropriate and value for money services.

The council has put in place a system of internal financial control designed to manage risk to a reasonable level. Internal controls cannot eliminate 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 financial 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 has been in place at the Council for the year ended 31 March 2020 and up to the date of the approval of the Statement of Accounts.

## Annual Governance Statement (Cont'd)

### The Governance Framework

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

- the overarching strategic vision and objectives of the council are detailed in the Strategic Plan 2017/22, which sets out the key priorities of the council and key outcomes the council is committed to delivering with its partners, as set out in the Local Outcome Improvement Plan;
- Services are able to demonstrate how their own activities link to the council's vision and priorities through their Delivery Plans. Performance management and monitoring of service delivery is reported through service committees regularly. The CMT monitors performance information regularly. The council regularly publishes information about its performance;
- The West Dunbartonshire Community Alliance, which supports Community Planning West Dunbartonshire, represents the views of community organisations, communities of interest and geographical communities. In addition the council has an Engaging Communities Framework in place which sets out our approach to engaging with citizens, community organisations and stakeholders. Consultation on the future vision and activities of the partnership is undertaken in a range of ways, including seeking the views of the Alliance and through specific service consultations and the council actively engages with its partners through community planning arrangements;
- The council has adopted a Code of Conduct and associated employment policies for its employees. Elected members adhere to the nationally prescribed Code of Conduct for Members in a localised format. In addition, the council has in place a protocol on member/ officer relations and an inter-party protocol;
- The council operates within an established procedural framework which incorporates a Scheme of Delegation, Standing Orders and Financial Regulations. These describe the roles and responsibilities of Elected Members and officers and are subject to regular review. The council facilitates policy and decision making through the agreed committee structure;
- Responsibility for maintaining and operating an effective system of internal financial control rests with the council's Chief Financial Officer as Section 95 Officer. The system of internal financial control is based on a framework of regular management information, the Financial Regulations, administrative procedures (including separation 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 council's approach to risk management is set out in the Risk Management Framework. A strategic risk register is in place and an update report on this is regularly submitted to the Corporate Services Committee and Audit Committee. The approach is embedded within the council's strategic planning and performance management framework with regular reporting of risk management reported to service committees; and
- Comprehensive arrangements are in place to ensure Elected Members and officers are supported by appropriate training and development.

### Review of Effectiveness

The council has a responsibility to review, at least annually, the effectiveness of its governance framework including the system of internal financial control. The review of effectiveness of the framework is informed by the work of the Corporate Management Team which has responsibility for the development, implementation and maintenance of the governance environment, the Chief Internal Auditor's annual report; and reports from the external auditors and other review agencies and inspectorates.

The council's current Code of Good Governance was approved at the Audit & Performance Review Committee on 8 March 2017. An assessment of the council's compliance with the Code of Good Governance is supported by a process of self-assessment and assurance certification by Chief Officers and the outcome of this assessment was reported to the Audit Committee on 16 June 2021.

Each Chief Officer was presented with a self-assessment checklist to complete and return as evidence of review of seven key areas of the council's governance framework and provided a certificate of assurance for their service areas.



## **Annual Governance Statement (Cont'd)**

### **Review of Effectiveness (cont'd)**

The Audit Committee performs a scrutiny role in relation to the application of the Code of Good Governance and regularly monitors the performance of the council's Internal Audit service.

In relation to the effectiveness of governance arrangements and systems of internal control for the council's group entities, the council places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control.

The Internal Audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) 2017 and reports to the Audit Committee. An annual programme of work is determined and undertaken by Internal Audit, approved by the Audit Committee, based upon an established risk based methodology. The Shared Service Manager – Audit & Fraud provides an independent opinion on the adequacy and effectiveness of the council's System of Internal Financial Control.

The Audit Committee performs a scrutiny role in relation to the application of PSIAS and regularly monitors the performance of the Internal Audit service. The council's Shared Service Manager – Audit & Fraud (the council's Chief Internal Auditor) has responsibility for reviewing independently and reporting to the Audit Committee annually, to provide assurance on the adequacy and effectiveness of the code and the extent of compliance with it.

It is our view that the council has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify areas of weakness. This is corroborated by an annual assurance statement prepared by the Shared Service Manager – Audit & Fraud stating that reasonable assurance can be placed upon the adequacy and effectiveness of the council's internal control systems. Due to the COVID-19 pandemic, some audits from 2020-21 could not be carried out and have been rescheduled to take place in early 2021-22. However the overall audit plan is set within the context of a multi-year approach to audit planning such that key risk areas are reviewed over a 5 year cycle.

The system of governance (including the system of internal control) can provide only reasonable and not absolute assurance that the assets are safeguarded, the transactions are authorised and properly recorded, that material errors or irregularities are either prevented or would be detected within a timely period and that significant risks impacting on the achievement of the council's objectives have been mitigated.

### **COVID-19**

The significant incident which began in late March 2020 and the council's responses as a Category 1 responder during the COVID-19 pandemic tested how well the Council's risk management, governance and internal controls framework is operating. There were examples of innovations, new business processes and solutions, and new technology being embraced in order to deliver services to the community in its role as a Category 1 responder to carry out the following three essential functions: Caring for the Vulnerable; Liaising with Resilience Partners; and Supporting Economic Recovery. This was achieved using amended governance arrangements for a period of time during 2020/21, new ways of decision-making, leadership and implementation including virtual meetings, conference calls and systems remote access. Meetings of the Audit Committee and Council have been held remotely since June 2020 to allow Members to undertake their scrutiny role and service Committees also re-started in August 2020. Regulatory Committees, Planning and Licensing, were briefly interrupted but recommenced from May 2020.

There were regular Elected Member briefings and cross party meetings in order to further share updates on the developments as a result of the COVID-19 pandemic. It was agreed at the Cross Party Group that committee business would be kept to a minimum with only necessary and urgent papers being considered by committee. A small number of temporary delegations were agreed to enable services within Regulatory to continue, assist with the preparation of the annual accounts and deal with taxation matters. The Council's existing Scheme of Governance was also used to enable decisions to be taken which would normally be taken by committee. A report was presented to Council in June 2020 which provided an update in relation to actions and decisions taken under the revised governance arrangements put in place following the Government lockdown on 24 March 2020. A link to this report can be found [here](#).

## Annual Governance Statement (Cont'd)

### COVID-19 (Cont'd)

Subsequently COVID-19 Update reports were regularly provided to Council meetings throughout 2020/21 identifying the key issues for the Council, its residents and businesses, what the Council was doing to assist, how services were impacted, and what the financial impact was anticipated to be.

All members of the council's Senior Leadership Team and key stakeholders are participants in a variety of Local Authority specific COVID-19/Business Continuity response groups supported by the Civil Contingencies Service. A comprehensive COVID-19 Impact Risk Register has been developed covering all aspects of service delivery affected by the pandemic which is maintained on a weekly basis.

During 2020-21 the Audit Committee formed a sub-group to consider the COVID-19 Guidance for Audit and Risk Committees which was produced by Audit Scotland. The outcome of this exercise was reported to the 16 June 2021 Audit Committee meeting and confirmed that the council has maintained consistent essential services for its communities whilst adapting to provide alternative on-line/virtual services wherever possible. The council's strong collaborative approach has continued to be effective at achieving a unified response, working with key partners including the NHS, Police Scotland, the voluntary sector and other community groups and the response to the crisis has added assurance to the council's business continuity plans, communications strategy and governance arrangements.

With significant disruption to how services were delivered over the year which has the potential to continue in the short and medium term as the pandemic develops, the CMT developed plans to capture the shift from business as usual activity and ensure the council continued to meet requirements and achieve the strategic priorities set out in the Strategic Plan.

This planning activity took into consideration reflective learning from the first phase of responding to the pandemic and engaging with key stakeholders in planning future service provision.

The financial impact of implementing the required changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate PPE and manage the new and changing levels of need and demand) was significant and likely to be ongoing and evolving as the pandemic continues into 2021/22.

A detailed approval log is being maintained and scrutinised by senior management, including approval requirements of any decisions with financial implications for the council. The "new normal" may have an impact on service demand and means of delivery and the consequences of this will have to be clearly laid out within the current performance planning, management and reporting frameworks.

### Governance Issues and Planned Actions

The following main issues and areas for improvement during 2020/21 have been identified through the self-assessment exercise carried out by Chief Officers against key aspects of the Code of Good Governance:

| Improvement Area identified by 2020/21 Exercise   | Responsible Officer  |
|---|--|
| Embedding Be the Best Conversations within all service teams.   | Chief Officer, Resources<br>Chief Officer, Citizen, Culture and Facilities<br>Chief Officer, Supplies, Distribution and Property |
| Following COVID-19 work is required in some services to review and update business continuity planning documentation. | Chief Officer, Housing and Employability   |
| Business Classification Scheme will be rolled out to relevant service areas.  | Chief Officer, People and Technology   |

## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

| <b>Improvement Area identified by 2020/21 Exercise</b>   | <b>Responsible Officer</b>   |
|--|--|
| Due to COVID-19 restrictions during 2020-21, some services have been unable to access offices and therefore physical access to hard copy files for destruction has not been possible. This will be resumed in line with easing of restrictions.  | Chief Officer, Regulatory and Regeneration<br>Chief Officer, People and Technology |
| Improvement activity is ongoing within teams in order to develop and maintain strong supervision practices.  | Chief Officer, HSCP  |
| Although the Health and Safety team undertake the co-ordination role of Health and Safety Executive inspection reports to ensure that action plans are put in place, there is a need to ensure that there is regular review of action plan progress which will be included on agendas for 121 meetings between Chief Executive and Chief Officers going forward. | Chief Executive/Chief Officers   |
| Work is ongoing to implement the Council's information classification policy and procedure as part of the Microsoft Office 365 project.  | Data Protection/Information Governance Officer                                     |
| Within HSCP, work is ongoing with Healthcare Improvement Scotland in respect of self-evaluation activity.  | Chief Officer, HSCP  |
| Within HSCP, continue to undertake targeted interventions for areas with higher absence levels to support line managers and ensure individual absences are being managed in an appropriate manner to support return to work.   | Chief Officer, HSCP  |
| Within HSCP, governance processes developed for tracking of audit action plans and ensuring action deadlines are met will continue to be embedded.   | Chief Officer, HSCP  |
| Continue to develop plans in response to the ageing population. We continue to develop and review services in response to the changing demographic.  | Head of Health and Community Care  |
| Review of Learning Disability Service to improve on ways of working to ensure the service is fit for the future demands. Service Improvement lead aligned to service. Full review to be picked up as part of renewal and recovery work.  | Head of Mental Health, Addictions & Learning Disabilities                          |
| Improved case recording and assessment for children and families who receive statutory social work services.   | Head of Children's Health Care and Criminal Justice                                |
| A Project Overview document has been developed and approved by the Integrated Housing Project Board in relation to the IHMS. This document is being utilised to manage all remaining Phase 2 implementation items.   | Chief Officer, Housing and Employability   |
| At the appropriate time a post-incident review will be carried out in relation to the COVID-19 Pandemic highlighting any lessons learned which will inform future emergency response and recovery arrangements.  | Chief Executive  |

In the 2019/20 Annual Governance Statement officers identified a range of areas for improvement during 2020/21. The following table provides an update on progress with these with a number having been completed or are areas which continue to have ongoing focus:

## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

| Improvement Area identified by 2019/20 Exercise  | Status  |
|--|---|
| <p>Within HSCP, there are occasions when complaints timescales are being missed due to the complexity of response or NHS Policy where the Chief Officer approves all responses. HSCP-wide improvements are currently being reviewed to ensure full compliance.</p>   | <p>Complete</p> <p>A review of the complaints process and timescales for responses took place in early 2021.</p>  |
| <p>Within HSCP, improvement is required in relation to streamlining community engagement and service user feedback across services. Self-evaluation and benchmarking activity takes place but a review of services is planned to ensure that the service is meeting user needs. This will be embedded within service delivery plans which are currently being developed.</p> | <p>Ongoing</p> <p>Self evaluation and benchmarking activity takes place as standard across Adult Protection Committee activity as well as peer audit of casefiles across all Adult services.</p> <p>Work is ongoing with Healthcare Improvement Scotland in respect of self-evaluation activity.</p> <p>Quality Assurance practices include an element of self- evaluation for example complaints audits.</p> |
| <p>Within HSCP, stronger governance is required in relation to tracking of action plans and ensuring action deadlines are met.</p>   | <p>Ongoing</p> <p>Action plans are in place for external and internal audit reports which are monitored and reported to WDC Audit Committee.</p> <p>Audit Actions are now reviewed at Chief Officer and Heads of Service 1 to 1 meetings.</p> <p>Chief Internal Auditor now attends HSCP SMT meetings to discuss outstanding actions and progress which is providing a focus in this area.</p>                |
| <p>Continue to lead the implementation of and embed the Contract and Supplier Management Policy across services.</p>   | <p>Complete</p> <p>The target for compliance for 2020-21 was set at 75% and this has been achieved.</p>   |
| <p>Further develop the Workforce Management System</p>   | <p>Ongoing</p> <p>Good progress has been made in the ongoing development of enhanced functionality of this system.</p>  |
| <p>Maintenance of HRA housing rental income stream following full rollout of Universal Credit (UC) and other welfare reforms. This requires to be monitored as this income stream will be impacted issues arising from COVID-19.</p>   | <p>Complete</p> <p>All income and arrears levels are monitored on a weekly basis with processes in place to ensure early engagement with any tenant that fails to pay the rent due in order to provide support, assistance and avoid escalation of arrears.</p>   |

## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

| Improvement Area identified by 2019/20 Exercise   | Status   |
|---|--|
|   | <p>We have streamlined the processing of payments received from Department for Work and Pensions (DWP), with them now received electronically with automation of payments into rent accounts therefore reducing technical arrears and removing need for contact with these tenants.</p> <p>We have a very good relationship with the local DWP/UC team to ensure any issues identified are resolved and have quarterly meetings with them to ensure continual improvement of the processes.</p> <p>We have fully utilised the discretionary housing payment fund to assist tenants impacted by COVID-19 and other welfare reforms and also provided financial support to those impacted by COVID-19 via hardship payments and funding provided by Scottish Government.</p> |
| <p>Consolidation of Procurement and Commissioning arrangements ensuring compliance and efficiencies. There are still a number of risk areas contained within the HSCP procurement pipeline priorities.</p> <p>The HSCP SMT has agreed that Commissioning resource requires to be strengthened and a commissioning manager post will be advertised in 20/21.</p> | <p>Complete</p> <p>Procurement request form is completed for all exercises above £50k (new contracts, renewals and call off contracts).</p> <p>Compliance has improved in the current financial year to between 96% and 100% across the Heads of Service.</p> <p>Strong links have been developed between the Corporate Procurement Unit, HSCP Finance and HSCP Services.</p> <p>The HSCP Procurement Pipeline continues to be progressed and a number of Contract Strategies have been approved by the Tendering Committee in 2020/21 and a number of contracts have now been awarded.</p>  |
| <p>Continue to develop plans in response to the ageing population. We continue to develop and review services in response to the changing demographic.</p>  | <p>Ongoing</p> <p>We are working across Greater Glasgow and Clyde, through the Falls and Frailty Steering Group to ensure we are developing services in a collegiate way, that gets the most optimum performance of the whole system.</p> <p>Additionally, as a result of the pandemic, we are mindful of the isolation and physical deconditioning that many older people will have experienced. We are developing plans to respond to these new needs.</p>   |

## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

| Improvement Area identified by 2019/20 Exercise   | Status  |
|---|---|
| <p>Review of Learning Disability Service to improve on ways of working to ensure the service is fit for the future demands. Service Improvement lead aligned to service. Full review to be picked up as part of renewal and recovery work.</p>                          | <p>Ongoing</p> <p>Full review has been delayed due to the pandemic. As we move out of this into recovery planning, the Learning Disability review is back on the agenda and work has already begun to scope out current services and possible vision for the future, to ensure that it meets strategic priorities. A new manager has been appointed to the learning disability service who will link with the Service Improvement Lead and new Organisational Development manager and drive forward the review.</p> |
| <p>Improved case recording and assessment for children and families who receive statutory social work services.</p>   | <p>Ongoing</p> <p>Review of Care First case recording system by Information Team to be scheduled following lockdown. A HSCP-wide review will be taken forward as part of redesign activity.</p> <p>Case sampling for children on the child protection register will report to the Child Protection Committee after June 2020. Lead Officer in post January 2021 and initial review has been undertaken. Further programme of quality assurance being developed for 2021/22.</p>                                     |
| <p>Further efforts to reduce absence, supporting both staff wellbeing and containing costs</p>  | <p>Ongoing</p> <p>Targeted interventions for areas with higher absence levels to support line managers and ensure individual absences are being managed in an appropriate manner to support return to work.</p>   |
| <p>Continue the implementation of the strategic improvement framework activity on benchmarking, including customer feedback and proof of "best value"</p>   | <p>Complete</p> <p>This is embedded within delivery plans.</p>  |
| <p>The new integrated housing management system went live in November 2019. There were and continue to be challenges with the system and a monitoring and development action plan will be in place for 2020/21 to ensure that remaining issues are fully addressed.</p> | <p>Ongoing</p> <p>A Project Overview document has been developed and approved by the Integrated Housing Project Board. This document is being utilised to manage all remaining Phase 2 implementation items. Ad hoc issues experienced in the live system follow a process of being logged on the IHMS Team's issue log, resolved internally where possible, and escalated utilising the suppliers support portal where required.</p>   |

## Annual Governance Statement (Cont'd)

### Governance Issues and Planned Actions (Cont'd)

| Improvement Area identified by 2019/20 Exercise   | Status  |
|---|---|
| <p>At the appropriate time, a post-incident review will be carried out in relation to the COVID-19 Pandemic highlighting any lessons learned which will inform future emergency response and recovery arrangements.</p> | <p>Ongoing, as the pandemic remains.</p> <p>The CMT have developed plans to ensure the council can continue to meet requirements and achieve the strategic priorities set out in the Strategic Plan. This planning activity considered the reflective learning from the first phase of responding to the pandemic and ongoing engagement with key stakeholders in planning future service provision.</p> <p>The Audit Committee considered the Audit Scotland COVID-19 Guide for Audit and Risk Committees and concluded that the Council's response to the crisis has added assurance to the council's business continuity plans, communications strategy and governance arrangements.</p> |

#### Best Value Assurance Report

Audit Scotland reported a Best Value Assurance Report on West Dunbartonshire Council to the Accounts Commission on 28 June 2018 which contained five recommendations, all of which are now complete.

#### Health and Social Care Integration

The council, as the funder of the Social Care services within the West Dunbartonshire Health and Social Care Partnership (HSCP) has an interest in the governance arrangements within the HSCP. Internal Audit arrangements for the HSCP is provided jointly by the council's Internal Audit service and the Health Board's Internal Audit Service, with the council's Internal Audit service providing audit arrangements for social care services and the general oversight of the HSCP's governance arrangements.

The HSCP has arrangements in place to review its own ongoing compliance with the revised Code of Governance. Due to the council's role as social care service provider Internal Audit's process outcomes on such services are reported to the council's Audit Committee as well as that of the HSCP. The Chief Social Worker provides council with an annual report on the performance of the HSCP.

The financial arrangements for the council's funding to the HSCP are aligned and budget processes run parallel to ensure that appropriate budgets for the HSCP are aligned with council policy and budgeting approaches, particularly in relation to ensuring any efficiency targets for the HSCP funding from the council are planned for and appropriate efficiencies are approved by the HSCP. On an ongoing basis council continues to receive budgetary control information in relation to HSCP services funded by the council.

#### Compliance with Best Practice

##### Statement on the role of the Chief Financial Officer in local government

The council complies with the requirements of the CIPFA Statement on *"The Role of the Chief Financial Officer in Local Government 2010"*. The council's Chief Financial Officer (Section 95 Officer) has overall responsibility for the council's financial arrangements, and is professionally qualified and suitably experienced to lead the council's finance function and to direct finance staff.

## **Annual Governance Statement (Cont'd)**

### **Compliance with best practice (Cont'd)**

#### Statement on the role of the Head of Internal Audit in Public Service Organisations

The council complies with the requirements of the CIPFA Statement on "The Role of the Head of Internal Audit in Public Service Organisations 2019". The council's Chief Internal Auditor has responsibility for the council's Internal Audit function and is professionally qualified and suitably experienced to lead and direct the council's Internal Audit staff. The Internal Audit service generally operates in accordance with the CIPFA "Public Sector Internal Audit Standards 2017".

### **Assurance**

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2020/21 provides reasonable and objective assurance that any significant risks impacting on the achievement of our principle 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 with plans in place to address improvement areas.

**Jonathan McColl**  
Leader of the Council  
Date: xx November 2021

**Joyce White**  
Chief Executive  
Date: xx November 2021

**Stephen West**  
Strategic Lead – Resources  
Date: xx November 2021