

Agenda Item	<b>10</b>
Report No	<b>AS/7/20</b>

## HIGHLAND COUNCIL

**Committee:** Audit & Scrutiny Committee

**Date:** 24 September 2020

**Report Title:** Code of Corporate Governance

**Report By:** Head of Corporate Governance

### 1. Purpose/Executive Summary

1.1 This report provides an update on progress with delivering the Local Code of Corporate Governance for 2019/20 and presents the proposed Code for 2020/21 for Members' approval.

### 2. Recommendations

2.1 Members are asked to:

- i. Note the progress on delivering the 2019/20 Code of Corporate Governance
- ii. Approve the 2020/21 Code of Corporate Governance

### **3. Implications**

- 3.1 There are no financial, legal, Gaelic, Community (Equality, Poverty and Rural) or Climate Change/Carbon Clever implications arising directly from this report and actions requiring to be delivered under the Code of Corporate Governance will continue to be built into Service and Operational plans where required.

### **4 Introduction**

- 4.1 The Council is required to prepare a Code of Corporate Governance on an annual basis and this requirement is based on advice from CIPFA and SOLACE on best practice on this matter.
- 4.2 The Council has also agreed that the Audit and Scrutiny Committee would receive an annual report on the local Code to ensure proper scrutiny. Internal Audit undertake an audit of the Council's compliance with the local Code, every three years, and this is reported separately to the Audit and Scrutiny Committee.
- 4.3 CIPFA and SOLACE published a revised Guidance Note for Scottish Authorities- Delivering Good Governance in Local Government (2016). This provides guidance on implementing the Framework and provides an important foundation to enable local authorities to review effectiveness and to identify continuing improvements in governance arrangements.
- 4.4 The Framework and Guidance are based on seven core principles each with a number of sub-principles. The core principles are:-
- 3.4.1 Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
  - 3.4.2 Ensuring openness and comprehensive stakeholder engagement
  - 3.4.3 Defining outcomes in terms of sustainable economic, social and environmental benefits
  - 3.4.4 Determining the interventions necessary to optimise the achievement of the intended outcomes
  - 3.4.5 Developing the authority's capacity including the capability of its leadership and the individuals within it
  - 3.4.6 Managing risks and performance through robust internal control and strong public financial management
  - 3.4.7 Implementing good practices in transparency, reporting and audit to deliver effective accountability.
- 4.5 This report confirms the actions delivered under the Local Code of Corporate Governance for 2019/20 and presents the proposed Local Code of Corporate Governance for 2020/21 for approval.

### **5. Local Code of Corporate Governance**

5.1 Code of Corporate Governance 2019/20

The Code of Corporate Governance 2019/20 was agreed by this Committee in June 2019 and a copy can be found at:-

[https://www.highland.gov.uk/download/meetings/id/75404/item\\_8\\_code\\_of\\_corporate\\_governance](https://www.highland.gov.uk/download/meetings/id/75404/item_8_code_of_corporate_governance)

5.2 The Code was due to be reported to Committee in June but has been delayed as a consequence of the Covid pandemic. The 20/21 Code reflects, where appropriate, the actions being undertaken by the Council in response to the pandemic and development of the Council's Recovery Plan. Progress in delivering the actions set out in the Code is monitored quarterly through the Council's Performance Management System. The Council has made good progress in delivering the 19/20 Code and with the one exception of fully developing the Council's approach to participatory budgeting which is delayed. All other actions identified from the 2019/20 Code have either been completed or are on target.

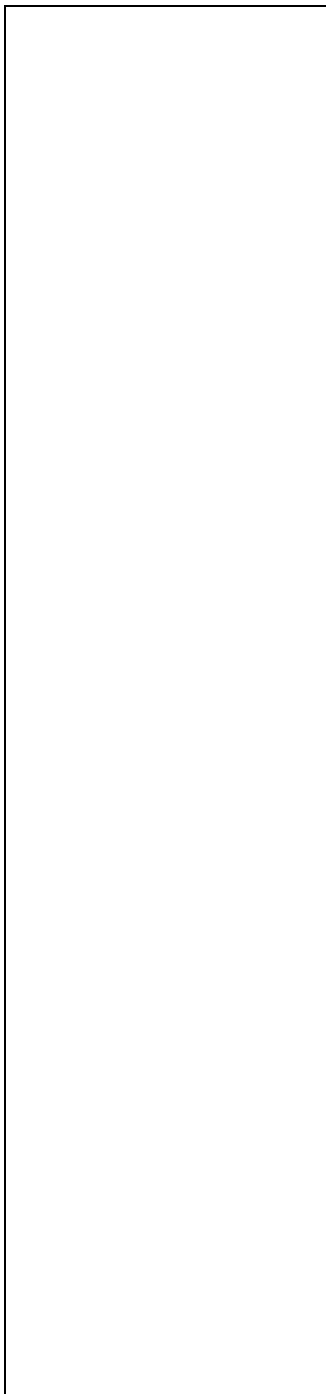
6. **Code of Corporate Governance 2020/21**

The proposed Code is detailed at **Appendix One**.

Date: 6 September 2020

Author: Stewart Fraser, Head of Corporate Governance

Core Principle	Sub Principle	Commitment/Action	Responsible Officer	Completed/Target Date	Further Comments	
A) Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.	Behaving with integrity	All Councillors have agreed to abide by the Councillors Code of Conduct, Protocol for relations between Councillors and Employees and the Nolan Principles	Head of Corporate Governance (Monitoring Officer)	√		
		Member Induction with emphasis on the principle of Councillors behaving with integrity at all time	Executive Chief Officer-Performance and Governance	Ongoing		
		Review and prepare a new induction programme for new Members in 2022		December 2021		
		Refreshed Member Training and Development Programme being developed which will continue to reinforce conduct and integrity as core principles. Programme will consider further training on regulatory issues such as planning, information	Executive Chief Officer-Performance and Governance	Ongoing	In September 2019 Council agreed (i) a refreshed outline Training and Development Programme for Elected Members of the Council; (ii) to establish a Member Mentoring Scheme; (iii) that joint Member/Officer	



				leading to changes to Standing Orders. Standing Orders will be subject to annual review in October 2020.	
	Employee Code of Conduct in place and compliance managed through HR policies and procedures including Grievance, Capability and Disciplinary policies	Interim Head of HR	√	HR policies and procedures are reviewed on regular basis to ensure legislative and organisational compliance.	
	Financial Regulations and Contract Standing Orders reinforce the ethical values of the Council including in the awarding of contracts to third party organisations	Head of Corporate Finance and Commercialism/ Corporate Audit and Performance Manager	June 2021	Financial Regulations are reviewed and updated on a regular basis. The Regulations will be subject to full review including obtaining external advice from CIPFA on robustness.	
Respecting the rule of the law	Council's Scheme of Delegation sets out the authority delegated to committees etc and officers and supports compliance with statutory and legislative obligations and is reviewed annually	Head of Corporate Governance (Monitoring Officer)	December 2020	The recommendations of the cross-party Governance Review Steering Group were considered at Council in December 2019 and a revised Scheme of Delegation agreed to reflect the revised governance	

				and management structure within the Council. Further proposals will be taken to Council as and when required with the annual review taking place in December 2020.	
	Financial Regulations and Contract Standing Orders are reviewed regularly to ensure compliance with statutory and legislative obligations	Head of Corporate Finance and Commercialism/ Corporate Audit and Performance Manager	June 2021	Financial Regulations are reviewed and updated on a regular basis. The Regulations will be subject to full review including obtaining external advice from CIPFA on robustness and establishment of mandatory training modules for budget holders and members.	
	Statutory Officers are appointed and their responsibilities set out in the Scheme of Delegation. Where appropriate statutory officers are part of the Council's Executive Leadership Team	Chief Executive	√		

		A Whistle-Blowing Policy is in place and reviewed regularly	Corporate Audit and Performance Manager	September 2020	A revised policy and process will be presented to Audit and Scrutiny Committee in September 2020 with an annual report to the Committee on outcomes beginning June 2021
		HR policies and procedures are in place to deal with Grievance, Capability and Disciplinary matters relating to employees	Interim Head of HR	Ongoing	HR policies and procedures are reviewed on regular basis to ensure legislative and organisational compliance
		The Council's Internal Audit Team undertake investigations into complaints alleging any misconduct or lack of compliance with corporate procedures	Corporate Audit & Performance Manager	Ongoing	
B) Ensuring openness and comprehensive stakeholder engagement	Openness	Standing Orders for conducting Council business promote openness and transparency with all decisions made in public (unless exemptions under the Act apply) and all agendas and papers published in advance on the Council Website	Head of Corporate Governance (Monitoring Officer)	October 2020	The recommendations of the cross-party Governance Review Steering Group were considered at September 2019 Council. Council agreed to introduce questions from members of the public, A further



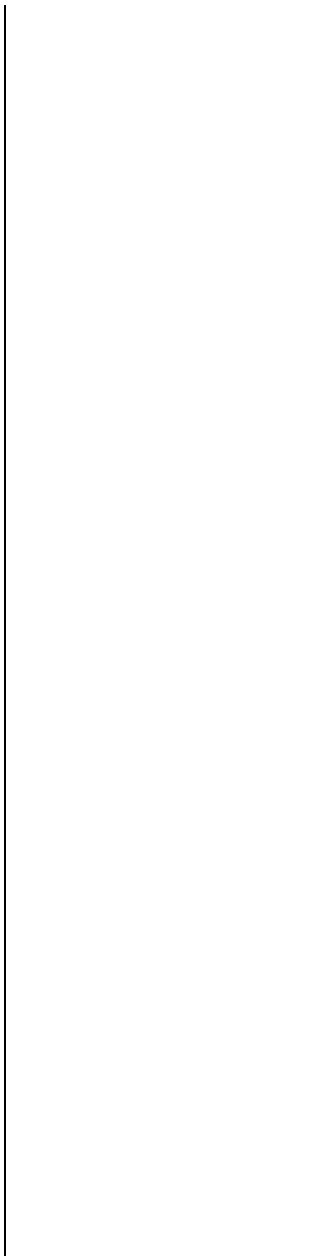
				change in March 2020 amended Standing Orders to require publication and distribution of reports ten days in advance of meetings. Standing Orders will be subject to annual review in October 2020 including on issues such as openness and transparency.	
	All meetings of the Council, Strategic, Audit and Scrutiny and Regulatory Committees are webcast and archived for one year for public access	Executive Chief Officer Performance and Governance/ Interim Head of ICT/Head of Revenues & Customer Service	√	Since May 2020 the Council has made use of Microsoft Teams to continue to hold Council and Committee meetings with recordings including of Area Committee meetings being shared via the Council website or YouTube.	
	Guidance for Report Writing reinforces that all reports to Council and Committees must include the risks and implications of any decisions being taken, including Equality, Gaelic, Rural and Poverty Impact Assessments	Executive Chief Officers & Heads of Service	Ongoing	Recommendations of the cross party Governance Review Steering Group on the nature and scope of reports were agreed at June 2019 Council and will be kept under review.	

	Continue to develop participatory budgeting across the Council area to encourage community participation in resource allocation.	Head of Policy	Ongoing programme	Work is ongoing to develop areas of work to involve communities in identifying priorities for spend e.g. car parking charging. A cross-service review will consider how to mainstream approaches to participatory budgeting in the current financial context and developing a new approach to participation and involvement with communities as part of the recovery plan	
	Policy Development Groups have been established to enable the views of stakeholders to inform policy development with Members, Officers and Trade Union representatives, with recommendations	Executive Chief Officers and Heads of Service	Ongoing programme	The cross party Governance Review Steering Group recognised the value of the work of the existing Policy Development Groups and recommended a number of	

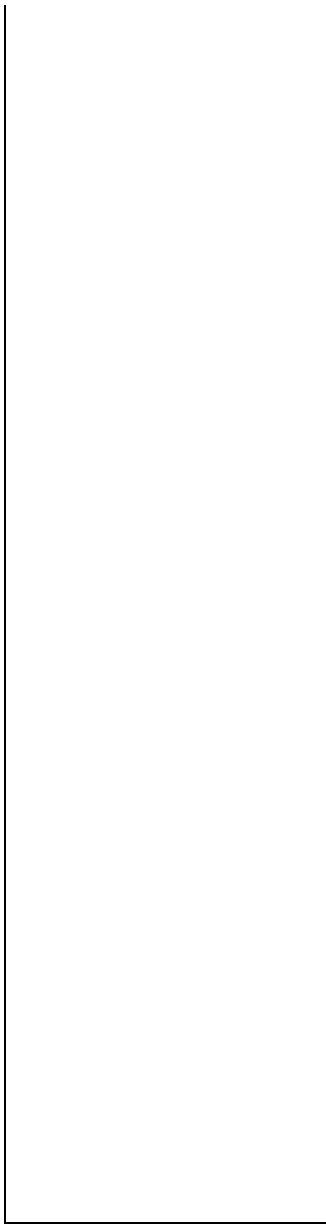
	reported to Committee for consideration. Policy Development Group guidance provided			measures to further develop the work of the Groups.	
Engaging comprehensively with institutional stakeholders	The Council is one of five lead partners within the Highland Community Planning Partnership and through that engages with partners in delivering improved outcomes for Highland communities	Chief Executive	√		
	The Council will work with partners to put in place reviewed Terms of reference for the Community Planning Partnership to strengthen governance, accountability and delivery of outcomes.	Executive Chief Officer Communities and Place	December 2020	Reviewed terms of reference and a structure for the Community Planning Partnership was agreed by the Community Planning Board in December 2019	
	The Highland Council is the lead organisation for the Inverness and Highland City-Region deal which is being delivered by a local partnership including Highlands and Islands Enterprise, the University of Highlands and Islands and Albyn	Executive Chief Officer Infrastructure and Environment		Following an Internal Audit Report on the City Region Deal refreshed scrutiny arrangements to strengthen governance were implemented in September 2019 with regular	

		Housing Society Ltd. Funding is provided through the Scottish and UK governments and is managed by the Council. Regular monitoring reports are brought to the Economy and Infrastructure Committee.			updates to the Audit & Scrutiny Committee.	
		The Council has strong engagement with the Police Service of Scotland and Scottish Fire & Rescue Service with scrutiny at both a strategic and local level	Head of Policy		√	Police and Fire scrutiny continues through Area Committees and twice a year through the new Communities and Place Committee
		The Council engages with the voluntary and community sector through the Community Planning Partnership and the Highland Third Sector Interface as well as directly with community bodies, including Community Councils.	Head of Policy		√	The Highland Council Scheme of Establishment of Community Councils was formally reviewed in September 2019 with elections following thereafter.
		The Council has an active Health & Social Care Partnership with NHS Highland, based on a lead agency model, with NHS responsible for Adult Services and the Council responsible for Children's Services	Executive Chief Officer Health and Social Care		√	The existing Partnership Agreement ended in June 2020 with both parties agreeing to an interim continuation. The Council and NHS Highland have agreed that a

					refreshed Partnership Agreement be prepared and revised scrutiny and governance arrangements be established.	
	The Council has a Staff Partnership Forum in place for engagement with Trade Unions. Trade Unions are also represented on the Council's Redesign Board and in Policy Development Groups	Executive Chief Officer Resources and Finance		√		
Engaging with individual citizens and service users effectively	As part of the Redesign process, the Council agreed to be more community-minded by listening locally, widening participation in decision-making, supporting community bodies to do more and to target support to particular people and places most in need. This work is on-going. In June 2018 the Council agreed to introduce Community Reviews as part of the Redesign process allowing co-reviewing of services/functions with communities.	Chief Executive		√		



<p>The Council engages with specific user groups on a range of issues including our tenants, through the tenant participation network, with parents through our Parent Councils and with young people through the youth work service and the Highland Youth Parliament.</p>	<p>Executive Chief Officers Education, Health and Social Care &amp; Property and Housing</p>	<p>√</p>		
<p>The Council holds a contact database of groups with an interest in equality, diversity and human rights issues and liaises with these groups to share information, engage and seek views on a range of issues.</p>	<p>Head of Policy</p>	<p>√</p>		
<p>Under the Community Empowerment Act the Highland Community Planning Partnership has established 9 local partnerships which are engaging with communities to identify local issues and how outcomes can be improved for the local community, with a specific focus on reducing inequalities.</p>	<p>Ward Managers and Executive Chief Officers</p>	<p>√</p>		



<p>The Council has developed processes to support the aims, objectives and duties contained within the Community Empowerment Act. This supports communities to participate in the allocation of budgets, to be involved in improving service outcomes and to take on buildings or land in order to increase the benefits to the wider community.</p>	Head of Policy	√		
<p>Community engagement is undertaken on a variety of service and policy issues and led by Service and Ward Managers.</p>	Executive Chief Officers/Head of Service/Ward Managers	√		
<p>The Council supports a network of community councils and engages and consults with them on a regular basis and on a range of issues in order to determine community views and responses from local communities.</p>	Head of Policy	√	The Highland Council Scheme of Establishment of Community Councils was formally reviewed in September 2019	

C) Defining outcomes in terms of sustainable economic, social and environmental benefits	Defining outcomes	The Highland Council Programme for 2017-2022 sets out a number of goals based on five themes: a place to live, a place to learn, a place to thrive, a welcoming place, and a redesigned Council. This will be supported by a performance framework including Corporate Plan and Service Plans which set out how performance and delivery will be monitored	Chief Executive	√	The Council's Corporate Plan was refreshed and approved by Council in October 2019 to reflect the Council Programme and strategic and operational priorities. The plan also set stretch targets for improvement in national benchmarking. New Service Planning guidance was issued in January 2020 to reflect the new Corporate Plan and to require a greater focus in data analysis in developing service priorities and performance.	
		The redesign statement and statement of Council purpose, values and outcomes were initially agreed by the Council in June 2017.	Executive Chief Officer-Transformation	√		
		Annual Performance Report presented to Council to monitor delivery of outcomes and priorities	Chief Executive	√		



<p>Sustainable economic, social and environmental benefits</p>	<p>The Council is developing a Medium Term Financial Strategy to support the delivery of statutory responsibilities and delivery of the outcomes set out in the Corporate Plan and will need to be developed in context of COVID-19 and the Council's overall Recovery Plan and any revised Council priorities</p>	<p>Executive Chief Officer Resources and Finance</p>		<p>In March 2020 the Council agreed a budget for 2020/21 with indicative budgets for the years 2021/22 and 2022/23 and approved 'A Sustainable Highland – Change and Improvement Strategy for 2020-2022 Programme'. The Council worked with CIPFA to review its financial management arrangements; this work concluded in June 2020 and links to the recommendations of the Council's Best Value Assurance Report (BVAR) which the Council received in March 2020. A BVAR improvement plan is in place with includes improvement in financial management and reporting.</p>	
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<p>The Council Capital Programme 2018/19 to 2022/23 ( agreed March 2018) supports the delivery of statutory responsibilities and delivery of the outcomes set out in the Council Programme</p>	<p>Executive Chief Officer – Finance and Resources/Executive Chief Officer Housing and Property</p>	<p>Ongoing</p>	<p>The Capital Programme is subject to regular update reporting.</p>	
<p>The Council's redesign programme is focused on the Council being more open-minded to new ways of delivering services, more community-minded and more commercially-minded to ensure service delivery is sustainable, affordable and aware of community impacts.</p>	<p>Executive Chief Officer - Transformation</p>	<p>Ongoing</p>		
<p>Budget management is the responsibility of budget holders and monitoring reports are presented to Committee quarterly</p>	<p>Executive Chief Officer – Finance and Resources</p>	<p>√</p>	<p>Business partner model being enhanced alongside development of improved MI to support more informed decision making</p>	
<p>Corporate Risk Management is undertaken to ensure that the Council identifies and mitigates its key risks, in order to deliver its priorities and</p>	<p>Executive Chief Officers/ Corporate Audit &amp; Performance Manager</p>	<p>√</p>		

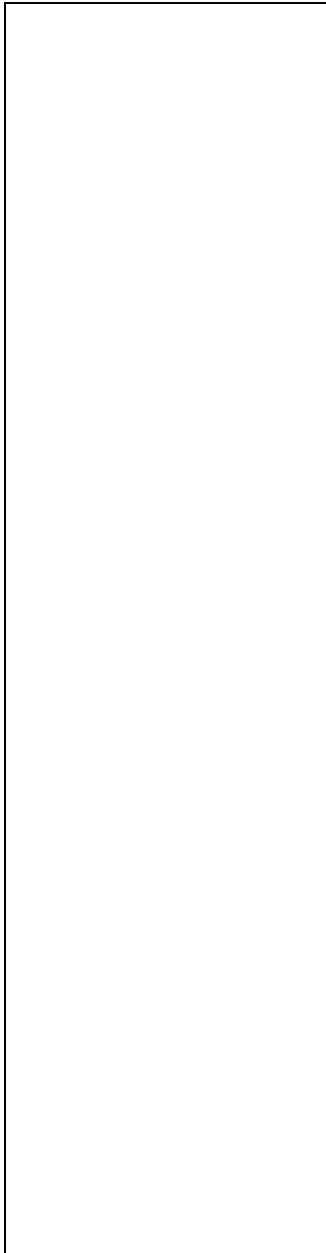
		outcomes, and reported to Audit & Scrutiny Committee every 6 months				
D) Determining the interventions necessary to optimise the achievement of the intended outcomes	Determining interventions	Options appraisals are undertaken to support significant changes in service delivery and used to inform decision making	Executive Chief Officers & Heads of Service	√		
		The redesign programme includes a peer review process to appraise 10 options for service delivery. Peer reviews overseen by the Council's Redesign Board of Members and Trade Union representatives.	Executive Chief Officer-Transformation	Ongoing programme		
		Guidance for Report Writing reinforces that all reports to Council and Committees must include the risks and implications of any decisions being taken, including Equality Impact Assessments	Executive Chief Officers & Heads of Service	Ongoing	Recommendations of the cross party Governance Review Steering Group were agreed at June 2019 Council and will be kept under review	
		Financial Approach, agreed by Council, which includes prioritisation of services to manage competing demands	Executive Chief Officer – Finance and Resources	√		

	within limited financial resources				
Planning interventions	Corporate and Service Plans are produced and reviewed annually including being reported to Committee for scrutiny	Executive Chief Officers & Heads of Service	√	The Corporate Plan was reviewed and approved by Council in October 2019. Service Planning Guidance was updated in December 2019 and issued January 2020.	
	Performance management arrangements includes quarterly performance reports to Committees for scrutiny. Ongoing performance management/ monitoring is managed through the Council's Performance & Risk Management System	Executive Chief Officers & Heads of Service	√	Performance Management arrangements are under review as part of the overall redesign of the Council. Service Management Teams continue to monitoring performance throughout the year against Corporate and Service priorities and these are monitoring in the Council's Performance & Risk Management System (PRMS)	

<p>The Council is subject to continuous external review on the delivery of Best Value with a detailed report every 5 years and annual commentary on progress in the Council's Annual External Audit Report</p>	<p>Corporate Audit &amp; Performance Manager</p>	<p>√</p>	<p>The Council was subject to a detailed BVAR during 2019 and this was reported along with an Improvement Plan to Council in March 2020. Follow up commentary by External Audit will go to Audit &amp; Scrutiny Committee in November 2020</p>	
<p>Internal Audit Plan agreed annually and all audits are reported to Audit &amp; Scrutiny Committee</p>	<p>Corporate Audit &amp; Performance Manager</p>	<p>√</p>	<p>The approval of the Internal Audit Plan was delayed due to COVID-19 and was revised to take account of the impact of the pandemic on the Council. The plan will be considered by Committee on September 2020.</p>	
<p>The Council is developing a Medium Term Financial Strategy to support the delivery of statutory responsibilities and delivery of the outcomes set out in the Corporate Plan and will need to be developed in context of COVID-19 and the Council's overall Recovery Plan</p>	<p>Executive Chief Officer – Finance and Resources</p>		<p>In March 2020 the Council agreed a budget for 2020/21 with indicative budgets for the years 2021/22 and 2022/23 and approved ' A Sustainable Highland – Change and Improvement Strategy for 2020-2022 Programme'</p>	

		and any revised Council				
		The Council has a Capital Programme which supports the delivery of statutory responsibilities and delivery of the outcomes set out in the Council Programme	Executive Chief Officer Finance and Resources/Executive Chief Officer Housing and Property	Ongoing	The Capital Programme is subject to regular update reporting –A Strategic Asset Management Board has been established.	
	Optimising achievement of intended outcomes	The Council is developing a Medium Term Financial Strategy to support the delivery of statutory responsibilities and delivery of the outcomes set out in the Corporate Plan and will need to be developed in context of COVID-19 and the Council's overall Recovery Plan and any revised Council	Executive Chief Officer – Finance and Resources		In March 2020 the Council agreed a budget for 2020/21 with indicative budgets for the years 2021/22 and 2022/23 and approved ' A Sustainable Highland – Change and Improvement Strategy for 2020-2022 Programme'	
E) Developing the entity's capacity including the capability of its leadership and the individuals within it	Developing the entity's capacity	Performance management arrangements include quarterly performance reports to Committees for scrutiny and an	Chief Executive	√	Performance Management arrangements are under review as part of the overall	

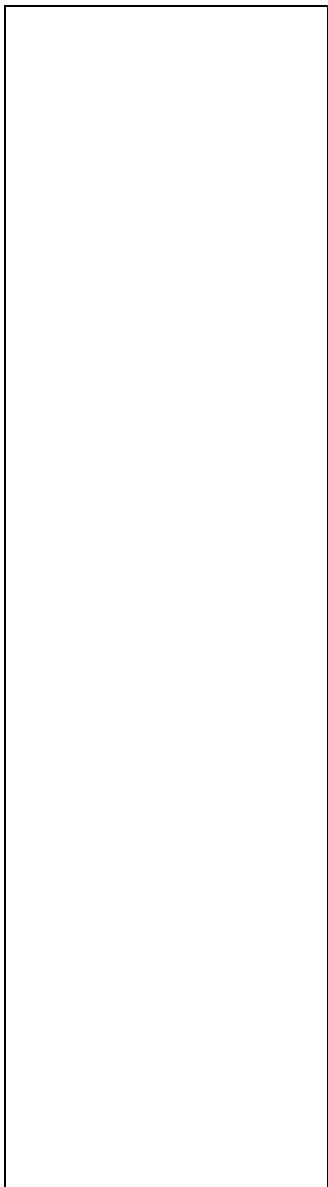
		Annual Performance Report to Council Ongoing performance management/ monitoring is managed through the Council's Performance & Risk Management System			redesign of the Council.	
		Budget monitoring is reported to Committee quarterly and the Annual Accounts are reported to Audit & Scrutiny Committee and Council	Executive Chief Officer – Finance and Resources	√		
		Performance against Statutory Performance Indicators and comparison with performance against other Scottish Councils is reported to Council annually	Chief Executive	√	Through the Council's revised Corporate Plan (October 2019) Members have set stretching targets for improvement in the Council's national benchmark positions across all SPIs.	
		Corporate Workforce Strategy in place and development of Service & Corporate Workforce Plans in progress	Executive Chief Officers, Heads of Service & Interim Head of HR	Ongoing	Review will be undertaken as part of Council's Recovery Pan	
		The remit and work plan for the Council's Redesign Board was initially agreed by the Council in June 2018.	Executive Chief Officer - Transformation	√		



<p>The Council's programme of redesign places staff at the centre of identifying the change that is needed and implementing that change. This includes staff involvement in peer reviews of services, in Lean reviews of functions, peer spending reviews and in communicating improvement ideas. A refresh of organisational competencies will be overseen by the Redesign Board with a programme of organisation change support developed.</p>	<p>Executive Chief Officer - Transformation</p>	<p>√</p>		
<p>A number of significant Partnerships in place which deliver benefits in terms of efficiency and service improvement - for example Health &amp; Social Care Partnership, High Life Highland, ICT Partnerships (Wipro) and Highland City Region Deal</p>	<p>Executive Chief Officers</p>	<p>√</p>		



	Developing the capability of the entity's leadership and other individuals	Job and Role Descriptions in place for Officers and Elected Members and effective arrangements in place for joint working	Chief Executive	√	Joint Leadership training incorporated in the Leadership, Culture and Performance priority in the Recovery Plan	
		Scheme of Delegation to Committees and Officers is in place and is reviewed and updated annually	Head of Corporate Governance (Monitoring Officer)	December 2020	The recommendations of the cross-party Governance Review Steering Group were considered at Council in December 2019 and a revised will review the Scheme of Delegation agreed to reflect the revised governance and management structure within the Council. Further proposals will be taken to Council as and when required with the annual review taking place in December 2020.	
		Member Induction Programme delivered for new Council and on-going Member Development Programme is being developed to support individual and	Executive Chief Officer- Performance and Governance	√	In September 2019 Council agreed (i) a refreshed outline Training and Development Programme for Elected Members of the Council;	



collective capacity and capability			(ii) to establish a Member Mentoring Scheme; (iii) that joint Member/Officer training would also be developed; and (iv) a bid to the Council's Change Fund to provide additional resource to develop and deliver the programme Leadership, Culture and Performance is a key priority in the Recovery Programme. Joint Member and Officer training for leaders to be included under this key priority	
The Employee Review & Development process ensures that all employees have an annual review of their objectives, performance and support for their training and development needs	Executive Chief Officers, Heads of Service & Interim Head of HR	√	Reporting on ERDs taking place. Digitalising ERD documentation underway to simplify process	

		Lessons learnt are shared through formal management meetings (e.g. ELT, SLT) and, where appropriate, through reports to committee (e.g. internal Audit Reports to Audit & Scrutiny Committee)	Executive Chief Officers/Heads of Service/Corporate Audit & Performance Manager	√		
		Corporate Health & Well-being Strategy in place supported by an Occupation Health provider and strong trade union engagement through Health & Safety Committees and a network of trade union Health & Safety Representatives	Executive Chief Officers and Heads of Service	√	In March this year, the Council launched a new Employee assistance Programme including free confidential service for all staff, their partners and dependants over the age of 16	
F) Managing the risks and performance through robust internal control and strong public financial management	Managing risk	Corporate Risk Management is undertaken to ensure that the Council identifies and mitigates its key risks, in order to deliver its priorities and outcomes, and reported to Audit & Scrutiny Committee every 6 months	Executive Chief Officers/Corporate Audit & Performance Manager	√		
		Guidance for Report Writing reinforces that all reports to Council and Committees must include the risks and implications of any decisions being taken,	Executive Chief Officers & Heads of Service	Ongoing	Recommendations of the cross party Governance Review Steering Group were agreed at June 2019	

	including Equality Impact Assessments			Council and will be kept under review	
	Project Management Policy in place which identifies the process for effective risk management and the reporting and governance arrangements required	Executive Chief Officers & Heads of Service	√		
Managing performance	Performance management arrangements, include quarterly performance reports to Committees for scrutiny and an Annual Performance Report to Council. Ongoing performance management/ monitoring is managed through the Council's Performance & Risk Management System	Chief Executive	√	Performance Management arrangements are under review as part of the redesign of the Council.	
	Budget monitoring is reported to Strategic Committees quarterly and the Annual Accounts are reported to Audit & Scrutiny Committee and Council	Executive Chief Officer – Finance and Resources	√		

<p>Performance against Statutory Performance Indicators and comparison with performance against other Scottish Councils is reported to Council annually</p>	<p>Chief Executive</p>	<p>√</p>	<p>Through the Council's revised Corporate Plan (October 2019) Members have set stretching targets for improvement in the Council's national benchmark positions across all SPIs.</p>	
<p>Performance report for the Corporate Plan to include analysis against targets, benchmarks, family group and national averages</p>	<p>Corporate Audit and Performance Manager</p>	<p>October 2020 &amp; annually</p>	<p>Through the Council's revised Corporate Plan (October 2019) Members have set stretching targets for improvement in the Council's national benchmark positions across all SPIs. The Council's BVAR also highlighted this as an improvement in relation to targets. The first annual report under this new approach is October 2020.</p>	
<p>Guidance for Report Writing reinforces that all reports to Council and Committees must include the risks and implications of any decisions being taken, including Equality Impact Assessments</p>	<p>Executive Chief Officers &amp; Heads of Service</p>	<p>Ongoing</p>	<p>Recommendations of the cross party Governance Review Steering Group were agreed at June 2019 Council and will be kept under review</p>	

	Strategic Committee structure in place which supports policy development, effective decision making and scrutiny of delivery and performance. These are now supported by sub-committees, Boards and Policy Development Groups where appropriate which will increase Councillor capacity to engage in policy development	Chief Executive	√	The cross party Governance Review Steering Group reviewed the Committee system and made a number of recommendations which were agreed in October 2019 and became effective with effect from January 2020.	
	Audit & Scrutiny Committee in place which is chaired by an opposition Councillor provides effective oversight and assurance	Chief Executive	√		
Robust internal control	Audit & Scrutiny Committee receives an Annual Internal Audit Report which provides an audit opinion upon the adequacy and effectiveness of the Council's framework of governance, risk management and control	Corporate Audit & Performance Manager	√		

Managing data	Information Management Strategy and supporting procedures in place, including handling of personal data, and management of records under the governance of the Information Management Strategy Group chaired by the Interim Head of ICT. Records Management Plan agreed.	Interim Head of ICT/Data Protection Officer	√		
	PSN Accreditation achieved which provides assurance about network and infrastructure security in relation to personal and other sensitive data	Interim Head of ICT	√		
	Council uses the Scottish Wide Area Network (SWAN), which is a secure public sector network, to provide its Wide Area Network to its c.380 sites including all schools and corporate buildings	Interim Head of ICT	√		
	Data Sharing Agreements in place with key partners to enable safe and secure sharing of data across other bodies	Interim Head of ICT/Data Protection Officer	√		

	Strong public financial management	Budget monitoring is reported to Committee quarterly and the Annual Accounts are reported to Audit & Scrutiny Committee and Council	Executive Chief Officer – Finance and Resources	√	The Council's Budget Leader has instituted a series of monthly budget briefings for all members.	
		The Council is developing a Medium Term Financial Strategy to support the delivery of statutory responsibilities and delivery of the outcomes set out in the Corporate Plan and will need to be developed in context of COVID-19 and the Council's overall Recovery Plan and any revised Council	Executive Chief Officer – Finance and Resources		In March 2020 the Council agreed a budget for 2020/21 with indicative budgets for the years 2021/22 and 2022/23 and approved ' A Sustainable Highland – Change and Improvement Strategy for 2020-2022 Programme' The Council worked with CIPFA to review its financial management arrangements; this work concluded in June 2020 and links to the recommendations of the Council's Best Value Assurance Report (BVAR) which the Council received in March 2020. A BVAR improvement plan is in place with includes improvement in financial	



					management and reporting	
G) implementing good practice in transparency, reporting and audit to deliver effective accountability	Implementing good practice in transparency	Guidance for Report Writing reinforces that all reports to Council and Committees must include the risks and implications of any decisions being taken, including Equality Impact Assessments	Executive Chief Officers & Heads of Service	√	Recommendations of the cross party Governance Review Steering Group were agreed at June 2019 Council and will be kept under review	
		All Agendas and accompanying reports are published on the Council's Website and all Council, Strategic and Regulatory Meetings are webcast and archived for public access	Head of Corporate Governance (Monitoring Officer) Head of Revenue & Customer Service and Interim Head of ICT.	√	Since May 2020 the Council has made use of Microsoft Teams to continue to hold Council and Committee meetings with recordings including of Area Committee meetings being shared via the Council website or YouTube.	
	Implementing good practice in reporting	Annual and Quarterly reporting on Performance and Budget Monitoring, to Council and Strategic Committees	Executive Chief Officer – Finance and Resources	√		
		Annual Governance Statement published as part of Annual Accounts and reported to Council and Audit & Scrutiny Committee	Executive Chief Officer – Performance and Governance	√		

	Code of Corporate Governance reviewed annually and reported to Audit & Scrutiny Committee	Head of Corporate Governance (Monitoring Officer)	√		
	Performance against Statutory Performance Indicators and comparison with performance against other Scottish Councils is reported to Council annually	Chief Executive	√	Through the Council's revised Corporate Plan (October 2019) Members have set stretching targets for improvement in the Council's national benchmark positions across all SPIs. The Council's BVAR also highlighted this as an improvement. The first annual report under this new approach including assessment against targets is October 2020.	
Assurance and effective accountability	Internal Audit Plan agreed annually and all audits are reported to Audit & Scrutiny Committee, also tracking of actions arising from reports is monitored by the Committee	Corporate Audit & Performance Manager	√		

Internal Audit Service in place which reports directly to the Audit & Scrutiny Committee	Chief Executive	√		
Annual Scrutiny Plan and Annual Report from Audit Scotland is reported to Council and Audit & Scrutiny Committee	Chief Executive	√		
National Audits reported to Council and/or Audit & Scrutiny Committee to ensure that the Council takes any learning points and actions necessary	Executive Chief Officer – Performance and Governance/Corporate Audit & Performance Manager	√	The Best Value Audit report was considered by Council in March 2020 and a comprehensive Improvement Plan agreed	
Corporate Risk Register includes any risks arising from service delivery by third parties	Executive Chief Officers	√		
Scrutiny of key partnerships undertaken at Council and Strategic Committees and annual reports of ALEO's made to appropriate Committee	Executive Chief Officers	√		

Updated  
September 2020