

ANNUAL GOVERNANCE STATEMENT 2023/2024



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SCOPE OF RESPONSIBILITY AND PURPOSE OF THE GOVERNANCE FRAMEWORK

Scope

Plymouth City 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.

The Council also has a duty under the Local Government Act 2000 to make arrangements to secure continuous improvement in the way its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, Plymouth City Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of the Council's functions which includes arrangements for the management of risk.

This Annual Governance Statement explains how the Council has complied with the Code of Corporate Governance and also how it meets the requirements of Regulation 6(1) of the Local Government, England and Wales Accounts and Audit Regulations 2015, which requires all relevant bodies to prepare an annual governance statement.

Purpose

The governance framework comprises the systems and processes, and culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It 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 on-going 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 Plymouth City Council for the year ending 31 March 2024 and up to the date of the approval of the Statement of Accounts.

STATEMENT OF ASSURANCE AND CERTIFICATION

We propose over the coming year to take steps to address the matters described at page 18 onwards, to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Councillor Tudor Evans
Leader of Plymouth City Council
Dated:

Tracey Lee
Chief Executive
Dated:

David Northey
Director for Finance
Dated:

THE CORPORATE PLAN

The Plymouth City Council Corporate Plan 2023-2026 sets out our mission to ‘build a better Plymouth’. It was approved by Council in June 2023, and replaced [the plan in place since 2021](#).

The new Corporate Plan priorities will be delivered through specific programmes and projects which are coordinated and resourced through the [Plymouth Plan](#), capital investment, directorate business and delivery plans.

The [Corporate Plan Performance Report](#) is updated on a quarterly basis and presented to Corporate Management Team, Cabinet and Scrutiny committees.

OUR PLAN
BUILD A BETTER PLYMOUTH

CITY VISION: Britain's Ocean City
One of Europe's most vibrant waterfront cities, where an outstanding quality of life is enjoyed by everyone

OUR MISSION: Making Plymouth a fairer, greener city, where everyone does their bit

WE BELIEVE IN:

- DEMOCRACY**
Because we listen and hear what people want
- RESPONSIBILITY**
Because we care about the impact of our decisions and actions
- FAIRNESS**
Because we want to address inequality and inequity in our city
- CO-OPERATION**
Because we achieve more together than we would alone

WE WILL:

- Make Plymouth a great place to grow up and grow old
- Minimise the impact of the cost of living crisis

OUR PRIORITIES:

- Working with the Police to tackle crime and anti-social behaviour
- Fewer potholes, cleaner, greener streets and transport
- Build more homes - for social rent and affordable ownership
- Green investment; jobs, skills and better education
- Working with the NHS to provide better access to health, care and dentistry
- Keeping children, adults and communities safe

DOING THIS BY:

- Providing quality public services
- Trusting and engaging our communities
- Focusing on prevention and early intervention
- Spending money wisely
- Empowering and engaging our staff
- Being a strong voice for Plymouth

www.plymouth.gov.uk/ourplan

THE ASSURANCE FRAMEWORK - THE THREE LINES OF DEFENCE

The Three Lines of Defence Assurance Model is used as the primary means to demonstrate and structure roles, responsibilities and accountabilities for decision making, risk and control to achieve effective governance and assurance. The diagram below shows the relationship between these functions:-

First Line of Defence – Management Controls and Internal Control Measures

Line management are responsible for ensuring that a risk and control environment is established as part of day-to-day operations. Line management should be adequately skilled to create risk definitions and make risk assessments. The risk profile needs to be proactively reviewed, updated and modified for changes to the business environment and emerging risk changes. Active risk management and periodic reporting on risk is crucial to quick identification and response.

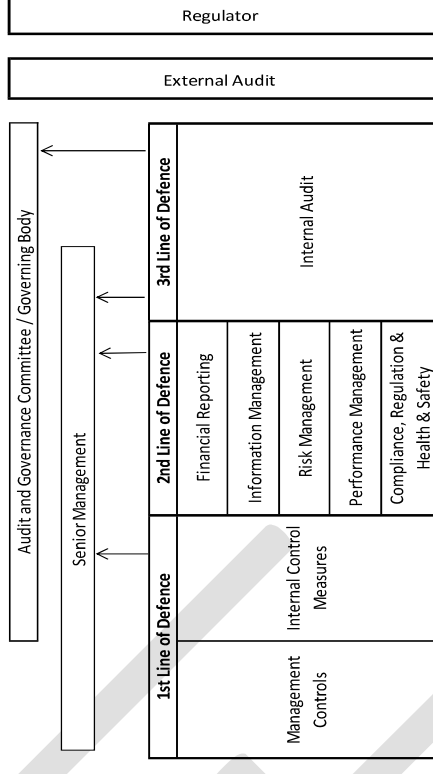
The first line of defence provides management assurance by identifying risks and business improvement actions, implementing controls and reporting on progress.

Second Line of Defence – Oversight Functions

The second line of defence consists of activities covered by several components of internal governance. This line of defence monitors and facilitates the implementation of effective risk management practices by operational management and assists the risk owners in reporting adequate risk related information up and down the organisation. These are usually management functions that may have some degree of objectivity but are not entirely independent from the first line.

Third Line of Defence

Internal audit forms the third line of defence. An independent internal audit function will, through a risk-based approach to its work, provide assurance to the organisation's senior management. This assurance will cover how effectively the organisation assesses and manages its risks and will include assurance on the effectiveness of the first and second lines of defence. It encompasses all elements of the Council's risk management framework (from risk identification, risk assessment and response, to communication of risk related information) and all categories of organisational objectives.



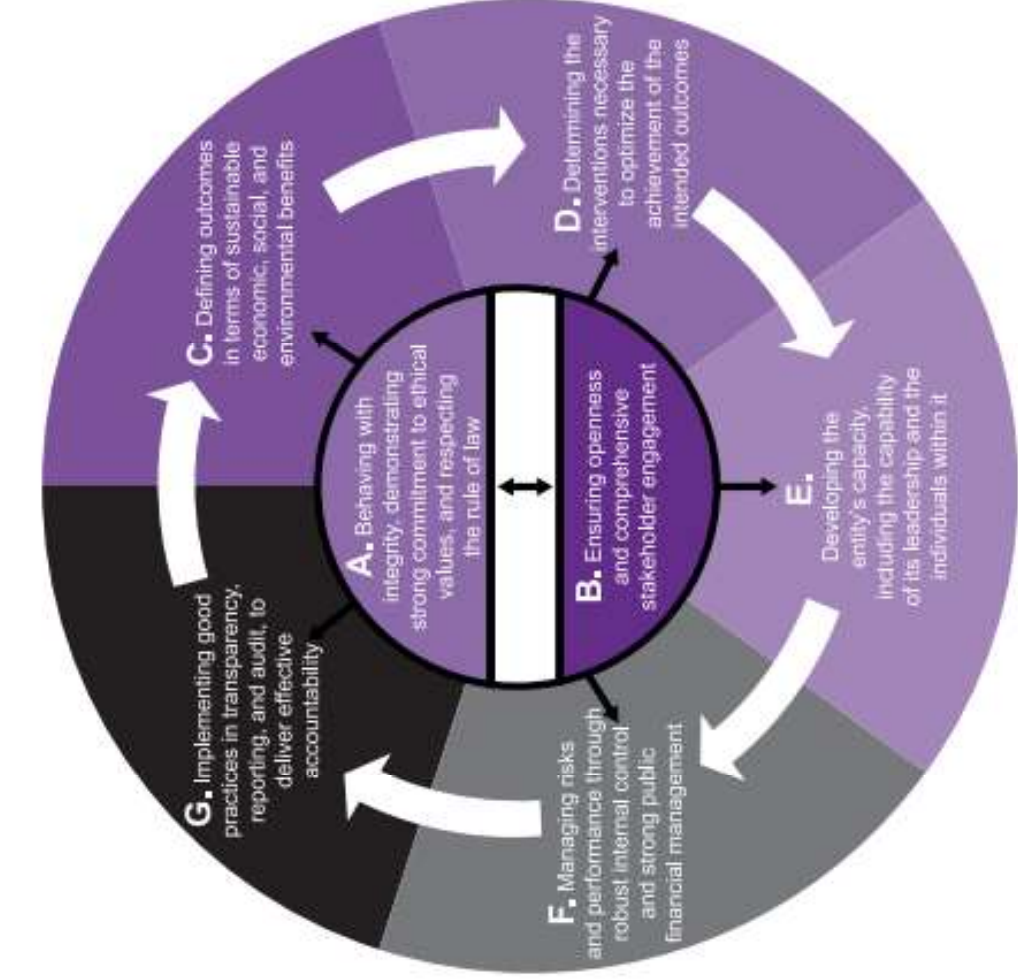
External Auditors and Regulators

External auditors and regulators reside outside the council structure but have an important role in the overall governance and control structure by providing an independent and objective function to assess the whole, or some part of the first, second or third line of defence.

Audit and Governance Committee's Role

All three lines of defence have specific tasks in the internal control governance framework. It is the Audit and Governance Committee's role to maintain oversight and to monitor the effectiveness of internal controls and risk management processes, as well as internal audit activities.

PLYMOUTH CITY COUNCIL'S CORPORATE GOVERNANCE FRAMEWORK



The Council's Code of Corporate Governance is consistent with the principles of the CIPFA/SOLACE 2016 Framework Delivering Good Governance in Local Government.

This diagram illustrates how the various principles for good governance in the public sector relate to each other. To achieve good governance the Council should seek to achieve their intended outcomes while acting in the public interest at all times.

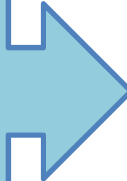
As overarching requirements for acting in the public interest, principles A and B apply across all other principles (C - G).

A high-level summary of the Council's local arrangements in place for 2023/24 to comply with each of the principles is set out below.

Details within the Code and the Annual Governance Statement aim to provide assurance that:-

- the Authority's policies have been complied with in practice;
- high quality services are delivered efficiently and effectively;
- ethical standards are met;
- laws and regulations are complied with;
- processes are adhered to;
- Performance statements are accurate.

Principle A – Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law



- [Council's Constitution](#)
- [Schemes of Delegation](#)
- [Committee Structure](#)
- [Corporate Plan](#)
- Codes of Conduct
- Anti-Fraud, Bribery and Corruption Policy
- Whistle Blowing Policy
- Statutory Officer Roles
- Register of Interests/Hospitality
- Protocol for Member Officer Relations
- Risk and Opportunity Management Strategy
- Whistleblowing Policy
- Customer feedback and complaints

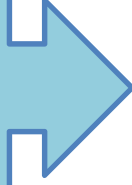
- The Council's organisational values are underpinned by its system of internal control and governance arrangements to ensure compliance with its Code of Corporate Governance.
- The [Council's Local Code of Corporate Governance](#) (appendix 2) as described in this Governance Statement has been reviewed in line with CIPFA/Solace Delivering Good Governance in Local Government Framework 2016 and has been reviewed in light of the Financial Reporting Council updated Code of Corporate Governance issued in 2018.
- Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law is acknowledged as key to the delivery of good governance and underpins the delivery of council priorities and services for the community.
- The standards of conduct and personal behaviour expected of Members and Officers, its partners and the community are defined and communicated through Codes of Conduct and Protocols within the Council's Constitution. Arrangements are in place to ensure that Members and Officers are aware of their responsibilities under these Codes and Protocols.
- Elected Members are collectively responsible for the governance of the Council. Decision making and scrutiny of decisions has been separated through the executive arrangements introduced by the Local Government Act 2000.
- Ward-based governance and engagement arrangements for Councillors, multi-agency problem solving arrangements, reliable casework handling and feedback and customer insight to inform decision-making are all elements of our plans, equipping Councillors to do their job. The Councillor's toolkit can be accessed [here](#).
- The Head of Devon Audit Partnership has overall responsibility for the maintenance and operation of the whistleblowing policy. This includes monitoring the policy and maintaining a record of the concerns raised and outcomes, which will be reported to the Audit and Governance Committee in an anonymised format.
- Arrangements are in place for Members and Officers to declare gifts and hospitality and to register interest and manage conflicts of interest.

Principle B – Ensuring openness and comprehensive stakeholder engagement

- [Thrive Plymouth](#)
- Customer complaints
- Committee meetings [webcast](#) and [agendas](#) published
- [Plymouth City Survey](#)
- Annual Reports
- Partnerships
- Social media pages

- Ensuring openness and comprehensive stakeholder engagement is considered essential in meeting the Council’s corporate ambitions and framework of values and regarded as key to effective service delivery. Communication supports the decision-making process and helps to improve service quality and foster good relationships between staff, Members and stakeholders.
- The Statement of Community Involvement (SCI) sets out the minimum requirements for consultation and involvement that must be followed by the LPAs of the Councils when preparing planning documents or consulting on planning applications. The document also sets out how the LPAs will support groups undertaking neighbourhood planning.
- Partnerships including: Health and Wellbeing Board, [Safer Plymouth](#), [Safeguarding Adults partnership](#), [Plymouth Safeguarding Children’s Partnership](#) continue to review representation and where appropriate includes greater community and voluntary sector representation.
- Thrive Plymouth was launched in 2014 and is our local 10 year programme to address health inequalities in the city. ‘One You’ campaign launched to help adults to assess the lifestyle choices they are making, to consider how those choices might impact on their health now and in the future, and to consider the steps they can take to make their lifestyles healthier.
- The Council has a system for recording Customer Feedback which enables learning from feedback and complaints to facilitate effective monitoring of information provided by customers to review future service delivery. There is a formal process for corporate complaints as well as for Children’s and Adults Statutory complaints.
- Committee meetings, including Full Council and Cabinet are webcast live and archived as part of our drive to make our decision making more open and transparent. Performance information, including financial performance is regularly reviewed by the Executive and Scrutiny in public.

Principle C – Defining outcomes in terms of sustainable economic, social and environmental benefits



- [The Plymouth Plan](#)
- [Plymouth Report](#)
- [Statement of Accounts](#)
- [The Plymouth Local Care Partnership System Plan](#)
- The Plymouth and South West Devon Joint Local Plan
- [Treasury Management and Capital Strategy](#)

- Our Corporate Plan is focused on our vision to be ‘one of Europe’s most vibrant waterfront cities, where an outstanding quality of life is enjoyed by everyone’. That means everyone working together towards our shared ambition to be a democratic, responsible, fair and collaborative city.
- The Plymouth Plan provides the strategic direction for decision making in the city. It brings together all statutory and non-statutory plans forming a holistic strategy for people and place.
- The Council uses its operating model to develop more appropriate outcomes for people and more effective service delivery, standardising, simplifying and sharing wherever possible, through the Plymouth Family or wider partnerships.
- The Plymouth Local Care Partnership System Plan sets out ambitious plans to improve health and care services for people across Devon in a way that is clinically and financially sustainable.
- The Plymouth and South West Devon Joint Local Plan looks at the big issues, including where to build homes, where roads should go and how to ensure economic growth and prosperity for Plymouth residents and those living in the towns and villages of West Devon and the South Hams. We carried out a major consultation asking people where land should be set aside for homes and work and what should be protected as green space.

Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes

- [Medium Term Financial Strategy](#)
- [Business Planning](#)
- [Cabinet](#)
- [Overview and Scrutiny Committees](#)
- [Performance and Accountability Framework](#)
- [Corporate Plan](#)
- [Performance Reports](#)
- [Key Performance Indicators](#)
- [Service Standards](#)
- [Portfolio Holder meetings](#)
- [Complaints procedure](#)
- [Audit reports](#)

- The Medium-Term Financial Strategy (MTFS) sets out how the Council will finance the priorities for the Council, having regard to the Plymouth & South West Devon Joint Local Plan and the Corporate Plan.
- The system of internal financial control is based upon a framework of regular management information, financial regulations, Contract Standing Orders, administrative procedure and a structure of delegation and accountability.
- The Section 151 officer, as documented in the Constitution, has responsibility for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts and maintaining an effective system of internal financial control.
- Cabinet is our main decision making body, made up of the Leader of the Council and a number of Councillors.
- The scrutiny function is delivered through the Overview and Scrutiny Committees. Scrutiny provides an important check and balance within the governance system on the decisions of Cabinet and the Leader and acts as a 'critical friend' to the Cabinet and other decision makers in order to promote better services, policies and decisions.
- The Corporate Fraud Team fulfils the Council's statutory obligation to ensure the protection of public funds and to have an effective system of prevention and detection of fraud and corruption.
- Key performance indicators are used to track performance of the Council's priorities as outlined in the Corporate Plan.
- Service Standards have been implemented across the Council to improve the way we listen and respond to our customers.
- Internal Audit partners undertake an annual review of audits to identify key themes, themes that are considered for action by Corporate Management Team. This is considered good practice.

Principle E – Developing the entity’s capacity, including the capability of its leadership and the individuals within it



- Organisational Design
- Smart working
- People Strategy
- Annual staff survey
- Annual Staff ‘Star Awards’
- eLearning
- Councillor Development Programme
- Apprenticeship Programme
- Management Driving Licence eLearning Package
- Staff performance discussions
- Staff Wellbeing and Resilience Survey

- An Organisational Effectiveness process is being developed to shape the organisation and ensure its alignment to the purpose of the Council and the context in which it operates.
- Digital Services is now fully owned and operated from within the Resources Directorate and is continuing to improve digital activities for customers and staff through website improvements, digital processes and workflows created and improved reporting mechanisms being used.
- Opportunities for new income streams are reviewed regularly by all services. .
- Our People Strategy is our high level medium term plan for how we will provide a motivated, engaged and skilled workforce focused on meeting the needs of the citizens of Plymouth.
 - Annual staff survey
 - Management Fundamentals Training Programme
 - Annual Staff ‘Star Awards’
 - Induction training carried out for new Members and employees
 - E-Learning utilized
 - Apprenticeship Programme
 - Management Driving Licence (compulsory E-Learning to be completed by all current managers and available for aspiring managers)

Principle F – Managing risks and performance through robust internal control and strong public financial management

- Performance and Accountability Framework
- Corporate Plan performance report
- Corporate Plan performance report
- Departmental Performance Scorecards
- Risk and Opportunity Strategy
- Strategic Risk Register
- Operational Risk Register

- The Council consider and counter risk across a broad range of areas. An approved Risk Management Strategy and Policy and guidance are available for staff on the Council's website together with E-Learning.
- Risks are formally reviewed and monitored quarterly by the Corporate Management Team and reported to the Audit and Governance Committee.
- Risks to planned outcomes are considered as part of the business planning process.
- Alignment of risk information with performance management has been improved this year with strategic risk updates now being included within operational performance reports, scrutinised monthly by services.
- A Joint Integrated Commissioning Risk Management Framework has been developed with NHS Devon ICS to support our joint co-operative commissioning approach.
- Information Lead Officer Group direct work streams within the overall governance of information assets and the Management of Information Security Forum ensure there is clear direction and visible management support for security initiatives.
- Risks that threaten the health, safety and wellbeing of employees and other people using Council premises are monitored by the Health, Safety & Wellbeing Steering Group via HSW risk register.

Principle G – Implementing good practices in transparency, reporting and audit to deliver effective accountability

- The Devon Audit Partnership Internal Audit Plan
- External Audit
- The Audit and Governance Committee
- Overview and Scrutiny Committees

Internal and External Audit

The Devon Audit Partnership (DAP) has been formed under a joint committee arrangement comprising of Plymouth, Torbay and Devon Councils. DAPs Internal Audit Plan is based on the high risks reported within risk registers and is presented to and approved by the Audit and Governance Committee in March. The plan is published on the Council’s website with the Audit and Governance Committee agenda. The Council’s arrangements for providing economy, efficiency and effectiveness are reviewed by the external auditors on an annual basis. Their Annual Report provides a summary of the activity undertaken during the year. They also review the Annual Governance Statement.

Audit and Governance Committee

An effective Audit and Governance Committee is in place whose purpose is to provide independent assurance of the adequacy of the internal control environment, and to oversee the financial reporting process. The Committee has two independent members and a vacancy for one other.

The Audit and Governance Committee monitor and review the Council’s corporate governance arrangements, financial reporting, internal control system, risk management system and internal and external audit functions. In line with good practice, Audit and Governance Committees should assess their effectiveness annually.

Overview and Scrutiny Committees

The scrutiny function is delivered through the Overview and Scrutiny Committees, and is another way to monitor audit reviews and associated recommendations. The Overview and Scrutiny Committees for 2023/2024 were;

- Growth and Infrastructure
- Education and Children’s Social Care
- Health and Adult Social Care
- Performance, Finance and Customer

KEY GOVERNANCE AND DELIVERY AREAS

Overall we can confirm that the Council has the appropriate systems and processes in place to enable good governance. During the course of 2023/24 the following actions have been completed on the basis of recommendations from internal and external audit, Council Members and Officers.

Governance Issue	Lead Officer	Assurance Statement	Reported Through
<p>External Audit Recommendations</p> <p>A number of recommendations from the governance review undertaken with external auditors were made at the meeting of the Audit and Governance Committee in July 2021 and subsequently, concerning decision making.</p>	<p>David Northey / Ross Jago</p>	<p>Immediate actions were taken by the Council in 2021 to address the recommendations made. Formal guidance was issued concerning new and innovative transactions which was first considered by the Audit and Governance Committee in October 2021 and agreed in November 2021.</p> <p>The Council continues to enhance governance procedures. Decision making guidance for report authors and decision makers has been prepared and training sessions have been undertaken by directorates, most recently the People directorate 12/06/24. These sessions will continue to run throughout the year and at the request of any officer who requires further assistance through the Democratic Support Team and Monitoring Officer.</p> <p>Corporate governance templates have been amended and are available for officers through the intranet. A financial risk section has been incorporated on the corporate templates and advice and guidance has been provided to the report authors through training sessions.</p> <p>Scrutiny processes were reviewed during the 2022/23 and 2023/24 municipal years and changes agreed at the Annual General Council meeting in May 2024. This has strengthened the role of the Scrutiny Management which now includes oversight of the forward plans, this ensures that all key decisions are considered for the Scrutiny Work Programme.</p> <p>The Risk and Opportunity Management Strategy was updated 28 November 2023, to provide improved guidance on strategic, operational and financial management, better decision making and improved compliance. This makes clear examples that may be considered a financial risk and how to mitigate them.</p>	<p>Corporate Management Team</p> <p>Audit and Governance Committee</p> <p>Scrutiny Council</p>

		<p>Strategic Risks and financial risks are provided for DMT discussion and are included as part of the Monthly scorecard. Strategic risks are also reviewed by the Corporate Management Team, Audit and Governance Committee and the relevant Scrutiny Committees.</p> <p>Further advice and guidance have been offered to managers through the lunch and learn sessions on how to identify and manage risks.</p> <p>The Audit and Governance Committee Terms of Reference was reviewed by Audit and Governance Committee and Subsequently approved by City Council in January 2022</p> <p>A Self-Assessment is being undertaken in advance of an agenda item at September’s Audit and Governance Committee.</p> <p>A tracking system is now in place for recommendations, actions from the External and Internal Auditors and review of the tracking system is a standing item on the Audit and Governance Committee for the 2024/25 Municipal Year (External and Internal Audit Action Log).</p> <p>Annual training is provided to members, additional enhanced training was delivered by an external provider on the 28 June 2024 and all members of the committee completed the training.</p> <p>The Code of Conduct was reviewed and approved at City Council 21 March 2022. All members receive a copy of the Code of Conduct when elected and receive training at the beginning of the municipal year.</p> <p>Advice on interests is available from Democratic Support and the Monitoring Officer and Councillors are reminded weekly via the member’s bulletin to update their Registers of interests which can be found on their “Your Councillor Pages” .</p> <p>Declarations of interest guidance for Officers has been agreed. Officers submit declarations of interest via the online system firmstep.</p> <p>Officers Submit Declarations of Interest via Firmstep form to make transparent any financial and non-financial interests and relationships which could lead to a potential conflict within their role or ability to deal with a particular piece of work as an employee of the council.</p>
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		<p>Training sessions and guidance has been provided and Team Plymouth have a 100% completion rate.</p> <p>All internal legal advice is formally documented. Guidance to Senior Lawyers will be reviewed and discussed again at the away day 20 June 2024. Legal sections will be added to relevant corporate templates during July 2024</p> <p>The approach to consultation with external auditors has been communicated and agreed with Grant Thornton for future decision. An example of this is recent consultation in relation to the Habitat Banking Vehicle and Chelson Meadow Solar Farms. Members of the Audit and Governance Committee and Growth Scrutiny Committee also received a briefing on each project.</p> <p>All Statutory Officer attends Corporate Management Team meetings</p>	
<p>Constitution</p> <p>The constitution was identified in the Annual Governance Statement (AGS) 2023 as requiring an update as a result of issues which developed in the course of the 2022/23 municipal year.</p>	<p>Ross Jago</p>	<p>Over the last twelve months members of the Audit and Governance Committee joined with other councillors in a working group to review gaps in procedure and conflicting provisions within the Constitution which had been identified during the course of the 2022/23 municipal year.</p> <p>Changes were made to the following sections –</p> <ul style="list-style-type: none"> • Part A – Articles • Part B - Council Procedure • Petition Scheme / Guidance • Petition Scheme / Guidance (as a result of Council Referral) • Standards Committee • Part E of the constitution • Part D, Overview and Scrutiny Committees <p>Changes were discussed at an Officer Governance Working Group, Member Task and Finish Group, Audit and Governance Committee and Council.</p>	<p>Corporate Management Team</p> <p>Member Task and Finish Group</p> <p>Audit and Governance Committee</p> <p>Council</p>
<p>Risk</p> <p>Identified in the AGS 2023 as an area of focus which recommended that Clear processes for the collation and</p>	<p>Ross Jago</p>	<p>A new risk management process for organisational risk was implemented in January. The new process was subject to a “lunch and learn” in January 2024 and is supported through our Risk Management Pages on the staff intranet.</p>	<p>Audit and Governance Committee</p>

<p>reporting of risk are established in the Performance Management Framework and the Risk and Opportunity Management strategy.</p>		<p>Since the launch of the risk management pages they have been reviewed by 252 unique users accessing the pages 653 times over the period (27/01/2024-24/04/2024). This could be seen to represent a significant increase in engagement in the risk management process.</p> <p>The new process is beginning to yield results and discussions concerning the possible utilisation of similar tools for service level risks are underway.</p> <p>The Corporate Management Team (CMT) continue to maintain oversight of the key risks facing the Council. CMT have recently conducted a risk identification workshop as part of the process to update the strategic risk register with further workshops planned for the future.</p>	<p>Corporate Management Team</p>
<p>Health and Safety A review of Health, Safety and Wellbeing processes and procedures was undertaken and recommendations were made for improvement.</p>	<p>Kirsty Spencer</p>	<p>The Corporate Management team have been provided a briefing on Health, Safety and Wellbeing development actions following the review and the appointment of the new Head of Health, Safety and Wellbeing in September 2023.</p> <p>A revised Health, Safety and Wellbeing Policy has now been published.</p> <p>A Health, Safety and Wellbeing steering group has been established and will maintain oversight of key Health and Safety Risks alongside, the Corporate Action Plan and Management Tool Kit.</p>	<p>Cabinet Audit and Governance Committee Corporate Management Team</p>
<p>Internal Audit Audit opinion of the effectiveness of Internal Controls.</p>	<p>Louise Clapton</p>	<p>Based on work performed to date during 2023-24, our experience from the current year progress and previous years audit, the Head of Internal Audit's Opinion on the adequacy and effectiveness of the Authority's internal control framework is one of "Reasonable Assurance".</p>	<p>Cabinet Audit and Governance Committee Corporate Management Team</p>

Whilst we are satisfied that these work well, reviews have identified the following governance issues and key delivery areas of concern. The following areas received a judgement of Limited Assurance in internal audits conducted in 2023/24, these are areas of concern that may impact on our system of

internal control. Management have taken action in the 2023/24 financial year and further actions are planned across 2024/25. These are presented alongside an assurance statement on how we will manage the issues raised.

Key Delivery Area	Lead Officer	Progress / Assurance Statement	Reporting Through
<p>Limited Assurance - Adult Social Care Payment System</p> <p>The Audit identified -</p> <p>An opinion of Limited Assurance was given due to the failure of three controls in preventing overpayments.</p> <p>An opinion of Limited Assurance was given due to the failure of internal controls. Mitigation of overpayment risk will be strengthened through implementation and embedding planned:</p> <ul style="list-style-type: none"> • Guidance, including gatekeeping checks, • Training for new staff, • Supervision of gatekeeping checks by inexperienced staff, and; • Updated exception reporting 	<p>Brokerage - Direct Payments Manager</p> <p>Business Support: Team Leader, Digital & Customer Experience</p> <p>Target Date: Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>Guidance and procedures are being created as recommended and were in place at the end of April 2024. The guidance document will include information concerning authorisation checks for care packages and batching.</p> <p>Brokerage staff are given appropriate training, and this is ongoing.</p>	<p>People Directorate Management Team</p>
<p>Limited Assurance - Client Financial Services (CFS)</p> <p>The Audit identified -</p> <ul style="list-style-type: none"> • Some slippage regarding training for Livewell SW 	<p>Head of ASC and Retained Function</p> <p>Target Date: Expected to implement agreed</p>	<p>Legal Services have prepared a flowchart overview to assist officers in ensuring they collect and record the correct information to support Legal Services.</p> <p>The management team continue to monitor performance regularly and the team are also reviewing proposals for robotic automation, which will offer scope for efficiencies over the coming 12 months.</p>	<p>People Directorate Management Team</p>

Key Delivery Area	Lead Officer	Progress / Assurance Statement	Reporting Through
<p>staff in PCC requirements. client contributions</p> <ul style="list-style-type: none"> Resource issues which have resulted in an increase in the backlog of referrals awaiting assessment in CFST and delays remain for Deputyship cases to be allocated. Gaps between contacting financial representatives made it easier to stall or complicate completion of financial assessments. Delays within the Court of Protection processes which are totally outside of the control of the Council. 	<p>recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>All outstanding debts, are reviewed periodically however, due to volumes and pressure on resource, the team have to make decisions on how frequently they review debt cases.</p> <p>The current 'scoring matrix' has been reviewed to ensure old cases receive a level or priority. The current software (Caspar) is due to be upgraded in the coming months (to CasparCloud) which allows additional functionality which should offer efficiencies that may allow deputies to increase their current caseload.</p> <p>Regular meetings have been set up between Legal and Income Recovery to ensure that progress on cases is discussed.</p>	
<p>Limited Assurance - Debtors</p> <p>The Audit identified -</p> <ul style="list-style-type: none"> Outstanding sundry debt has risen in the financial year 2023/24. Senior management are aware and audit have been informed that steps are being taken to resolve this. Extra resource has been put in place within the 	<p>Head of Revenue, Benefits and Service Centre</p> <p>Target Date: Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via</p>	<p>Management is currently in the process of updating the I&CM policy. Management will continue to escalate issues of large debts from single debtors to the Section 151 Officer.</p> <p>The team review managed accounts on a periodic basis. In general, the team will prioritise those debtors with high levels of debt and who continually fail to pay on time.</p> <p>The task of monitoring suspended accounts/invoices has been passed to new, additional resource.</p>	<p>Resources Directorate Management Team</p>

Key Delivery Area	Lead Officer	Progress / Assurance Statement	Reporting Through
<p>Income Recovery team but it is too early to give an opinion as to whether this will have an effect on the amount of debt outstanding.</p> <ul style="list-style-type: none"> New processes have or are being put in place and all outstanding debts are in the process of being reviewed The Income and Credit Management Policy (I&CM) has not been updated since October 2017 although it is understood that work is underway to rectify. 	<p>Internal Audit and confirmation in AGS 2024/25</p>		
<p>Limited Assurance - Issuing, Appeals and Cancellations of Penalty Charge Notices (PCNs)</p> <p>The Audit identified -</p> <ul style="list-style-type: none"> Whilst policies and procedures are in place, they are not always strictly adhered to and working practices have become outdated or missing. There is a Parking Enforcement Action Plan 	<p>Group Manager Target Date: Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>A recommendation to update the Civil Enforcement Officer (CEO) handbook has been added to the Enforcement Service Action Plan in respect to clarifying the use of digital solutions over previous pocket books/notes.</p> <p>Operating procedures are to be updated to clearly set the guidance around spoilt PCN's.</p> <p>The Enforcement Service Action Plan includes an action to undertake a 'gap analysis' of all policies and procedures relating to the Enforcement Service along with a review of these and the requirement to have a central area where such documentation is stored.</p>	<p>Place Directorate Management Team</p>

Key Delivery Area	Lead Officer	Progress / Assurance Statement	Reporting Through
<p>in place which deals with a number of the issues identified in the Audit.</p>		<p>The Enforcement Action Plan also includes a wide 'skills and training analysis' centred around investment in staff, both in new skills and refresher training.</p> <p>Complimenting this, a new performance management framework is being introduced which will see regular reports on various data and trends critical to establishing a high performing service; this includes significant data around PCN's including spoilt tickets.</p> <p>Supervisors will review and discuss this data with the Enforcement Manager/Group Manager on a monthly basis.</p> <p>Perception and opinion around the basis of cancellation will be resolved through strict application of policy and operating procedures, where the data will clearly illustrate the reasons for any cancellations.</p>	
<p>Limited Assurance - SEND Governance</p> <p>The Audit identified -</p> <p>SEND governance arrangements are not yet embedded and integrated and arrangements could be further strengthened.</p>	<p>Head of SEND</p> <p>Target Date:</p> <p>Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>The Plymouth Special Educational Needs and Disabilities Strategy 2023 – 2026 has now been formally published.</p> <p>The SEND improvement board is responsible for the delivery of the SEND Strategy.</p> <p>The Improvement Board is a new Board with an Externally appointed facilitator.</p> <p>Risks to the delivery of the SEND Strategy and Improvement Plan will be monitored by the Board. The SEND Delivery Group responsible for delivery of the Plan sit underneath the Improvement Board report risks to delivery.</p>	<p>Corporate Management Team</p> <p>Childrens Services Directorate Management Team</p> <p>SEND Improvement Board</p>

Key Delivery Area	Lead Officer	Progress / Assurance Statement	Reporting Through
<p>Limited Assurance - SEND Decision Making</p> <p>The Audit identified -</p> <p>The decision-making process within SEND and the 0-25 team was under review. Further action plans are required to ensure progress is made on development work.</p>	<p>Head of SEND</p> <p>Target Date:</p> <p>Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>The Single Multi-Agency Panel (SMAP) is the decision-making authority with regard to authorisation of placements and associated costs.</p> <p>The Scheme of Delegation sits within the Terms of Reference for SMAP.</p> <p>Both the terms of reference for the SMAP and decision-making process will be reissued with refreshed guidance.</p> <p>DMP will be reviewed to ensure appropriate membership and timely decision making to ensure post 16 transitions are agreed within timescales.</p> <p>Capacity issues have resulted in a backlog of SMAP applications and therefore focus is on statutory duties.</p> <p>A review of the 0-25 team and decision-making processes including a relaunch of processes and communications to staff will mitigate the risks associated of untimely payments.</p>	<p>Corporate Management Team</p> <p>Childrens Services Directorate Management Team</p> <p>SEND Improvement Board</p>
<p>Limited Assurance - SEND Commissioning and Contracting</p> <p>The Audit identified -</p> <p>Procedures and systems in place for the commissioning and contracting of SEND external educational placements would be improved.</p>	<p>Head of SEND</p> <p>Target Date:</p> <p>Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>Commissioning has supported the transfer of any information currently held in Commissioning files to a SEND case management system.</p> <p>One centrally held list is being agreed between Finance, Commissioning and the EHCP team. The central list will store key information in relation to placement, start and finish date, transition, attendance.</p> <p>Individual pupil information is stored in the child file held on capita and as part of the review taking place, the capita folders are being cleansed and updated.</p> <p>A working group has been formed to deliver written processes and guidance on the commissioning, contracting and oversight of externally commissioned SEND education placements.</p> <p>All contracts are being reviewed to ensure appropriate record keeping.</p>	<p>Corporate Management Team</p> <p>Childrens Services Directorate Management Team</p> <p>SEND Improvement Board</p>

Key Delivery Area	Lead Officer	Progress / Assurance Statement	Reporting Through
<p>Limited Assurance - SEND Monitoring and evaluation</p> <p>The Audit identified - Procedures, processes and systems in place for the monitoring and evaluation of SEND contracts and external educational placements could be improved-</p>	<p>Head of SEND</p> <p>Target Date:</p> <p>Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>The SEND Communication Plan is overseen by the SEND Improvement Board. The SEND Improvement Project Manager is working with PCC's Communications and Engagement Advisor to design a partnership plan with colleagues in Health, Schools and Plymouth Parent Carer Voice.</p> <p>The department recognises many placements do not provide value for money within this sector and are seeking to address this as part of the sufficiency programme taking place, documented in the EPS directorate improvement plan.</p>	
		<p>A new decision-making group has been put in place to agree the placement of children in independent non maintained specialist provision.</p> <p>The decision-making group meets weekly. There is a planned agenda, notes are recorded to document decisions and the outcomes of the group are submitted to the service director for approval.</p> <p>A lead specialist placement officer is now responsible for working with the specialist team to agree the level of funding.</p> <p>Reviews are underway for all children placed in non-maintained specialist provision. Work is taking place to confirm providers with inadequate OFSTED rating and monitoring processes put in place.</p> <p>Due regard is taken for all new placements to ensure the provision has at least a good OFSTED rating.</p> <p>The lead officer for specialist provision is also responsible for the monitoring and reviewing of children and to ensure a minimum attendance of 90% and that the EHCP annual review process is adhered to.</p> <p>Children and schools causing concern form the basis of weekly monitoring and monthly reporting, which has recently been developed.</p>	<p>Corporate Management Team</p> <p>Childrens Services Directorate</p> <p>Management Team</p> <p>SEND Improvement Board</p>

Key Delivery Area	Lead Officer	Progress / Assurance Statement	Reporting Through
<p>Limited Assurance - Special Guardianship Orders (SGO) Follow Up</p> <p>The Audit identified- Improvements have been made but associated risks are not yet sufficiently mitigated due to some significant weaknesses in the internal control framework.</p>	<p>Head of SEND Target Date: Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>Commissioning is working with EPS on contractual expectations for the providers and to ensure that any requirements are included in IPA's Surveillance of the local market will be undertaken by the SEND Commissioning Officer as part of ongoing market development.</p> <p>A proposal for a dedicated SGO Team has now been agreed. This will create a dedicated SGO Support Team within Children's Social Care and a Finance Assistant will sit within the team to ensure the join up with Client Financial Services.</p> <p>Flowcharts will be reviewed in light of revised processes following the implementation of Eclipse and for when a dedicated SGO team is in place.</p> <p>The initial development of the SGO Team will establish:</p> <ul style="list-style-type: none"> • A 'front door' page hosted on the PCC website, including contact details, resources, policies and guidance leaflets; • Development of a suite of leaflets and guides for children and young people, prospective special guardians, birth family and Special Guardians; • Policy and procedure for accessing SGO Support post order; • Policy and procedure for the delivery of SGO Support, reviewing SGO Support Plans and financial assessments. 	<p>Corporate Management Team Childrens Services Directorate Management Team SEND Improvement Board</p>

In addition to internal audit recommendations the following key governance considerations will be addressed in 2024/25.

Key Delivery Area	Lead Officer	Assurance Statement	Reporting Through
<p>Governance Review</p>	<p>David Northey Target Date:</p>	<p>During the course of 2024/25 the Council will work with Government appointed reviewers to undertake a governance review.</p>	<p>Corporate Management Team</p>

Key Delivery Area	Lead Officer	Assurance Statement	Reporting Through
<p>The Council has requested Exceptional Financial Support (EFS) from DLUHC in the form of a Capitalisation Direction.</p> <p>An outstanding issue remains over the transaction made in October 2019, which has been reported regularly to the Audit and Governance Committee, relating to a transaction we made to significantly reduce the cost of a pension deficit.</p> <p>An ‘in-principle’ letter was received from DLUHC on 27 February 2024 stating that the Secretary of State is minded to approve a capitalisation direction.</p>	<p>Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>A programme of work is being developed and expected to be implemented by the end of the 2024 calendar year.</p>	<p>Cabinet Audit and Governance Committee Council</p>
<p>Family of Companies</p> <p>Some respondents to the SLT survey hold responsibility for companies within the family of companies. All reported compliance with guidance set out in the Local Authority Owned Companies: A good practice guide.</p> <p>Whilst some areas are able to provide evidence of key governance documents (Annual Reports, Articles of Association etc) in relation to</p>	<p>Liz Bryant</p> <p>Target Date: Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit</p>	<p>Plymouth City Council’s Family of Companies (FoC) consists of 14 live companies, which operate for varying purposes.</p> <p>Management is currently developing an action plan to address governance issues which will include issues such as—</p> <ul style="list-style-type: none"> • Appointment of Directors • Company Secretary • Shareholder Representatives/Lead Officers • Any requirements to amend the Council’s Constitution • Company Information and Reviews • Transparency and Company Websites • Training 	<p>Corporate Management Team Audit and Governance Committee Scrutiny Council</p>

Key Delivery Area	Lead Officer	Assurance Statement	Reporting Through
<p>individual companies, not all are easily accessible.</p> <p>Constitution Remaining changes from the 2023/24 review.</p>	<p>and confirmation in AGS 2024/25</p> <p>Ross Jago / Liz Bryant / Holly Golden</p> <p>Target Date: Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>In addition to any changes required as a result of the review of the family of companies, constitution amendments will be made in the 2024/25 municipal years concerning –</p> <p>Contract Standing Orders – In light of changes to procurement practices and regulations amendments are required to contract standing orders. A draft has been developed in consultation with the Officers Governance Stakeholder group. Final agreement on changes will be considered by the Audit and Governance Committee.</p> <p>Planning Committee (Probity in Planning Guidance) – Following changes to the Code of Conduct. Final agreement on changes will be considered by the Audit and Governance Committee.</p> <p>Rules of Debate – Minor changes to rules of debate to be considered by the Audit and Governance Committee and recommended to Council.</p>	<p>Corporate Management Team Audit and Governance Committee Council</p>
<p>Information Access Provision</p> <p>Significant increased demand has led to failure to meet statutory deadlines and increased escalation to the Information Commissioner’s Office, ICO.</p> <p>A reprimand was issued by the ICO in May 2023, followed by an audit into the Council’s practices in March 2024.</p> <p>A number of actions were issued to the Council as a result of both.</p>	<p>John Finch</p> <p>Target Date: Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit</p>	<p>The Corporate Management Team have reviewed the outcomes of the audit. A business case and action plan is currently being developed to address the issues raised for implementation in 2024/25.</p>	<p>Corporate Management Team</p>

Key Delivery Area	Lead Officer	Assurance Statement	Reporting Through
<p>Organisational Effectiveness Plan (OEP)</p> <p>Organisational Effectiveness (OE) can be defined as an organisation's ability to meet its own goals.</p> <p>Traditionally, this could mean defining it through profits, efficiency or growth. In terms of local government, this could mean a definition of financial balance, meeting statutory targets and audit reviews.</p> <p>However, OE is increasingly being thought of in other terms, such as staff retention, job experience, and community impact.</p>	<p>and confirmation in AGS 2024/25</p> <p>Chris Squire</p> <p>Target Date: Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit and confirmation in AGS 2024/25</p>	<p>The Senior Leadership Team (SLT) has been involved in work towards the development of an Organisational Effectiveness Plan across the course of 2023/24 through the SLT forum.</p> <p>Options for the delivery of the OPE have been discussed at the Corporate Management Team, who agreed the following for implementation in 2024/25-</p> <ul style="list-style-type: none"> The development of an Appreciative Inquiry programme, to include governance, structure, training programme, communication plans and evaluation techniques. The development of a programme to move staff to using M365 tools, supported by a comprehensive training and development programme. 	<p>Corporate Management Team</p>
<p>Performance Framework</p> <p>In the AGS 2023 the Performance and Accountability Framework was identified for review.</p>	<p>Ross Jago</p> <p>Target Date: Expected to implement agreed recommendations across 2024/25 with progress reported to Audit and Governance Committee via Internal Audit</p>	<p>Due to capacity constraints this work was not undertaken in 2023/24.</p> <p>Development of a new framework is underway and will shortly be reported to the Corporate Management Team before further consideration by relevant governance bodies.</p>	<p>Corporate Management Team Scrutiny Cabinet Audit and Governance.</p>

Key Delivery Area	Lead Officer and confirmation in AGS 2024/25	Assurance Statement	Reporting Through

PLANNING

APPENDIX I – SENIOR LEADERSHIP TEAM SURVEY

Do you agree that –

■ Yes
 ■ No
 ■ Don't Know / Not Applicable to Service Area

Members are aware of the Members Code of Conduct and have agreed to abide by it.

Members/Officers have not used Council resources outside of restrictions

Members/Officers have performed their duties with integrity, honesty, impartiality and objectivity

Members have listened to the advice of Officers

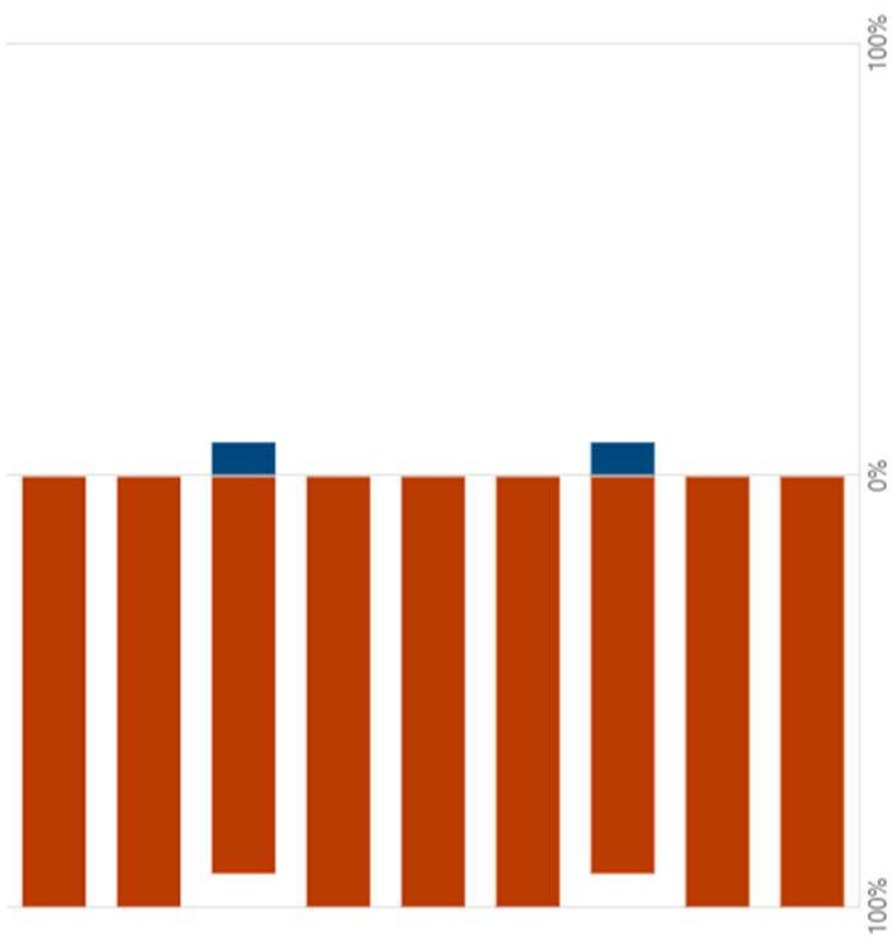
Members have upheld the impartiality of Officers.

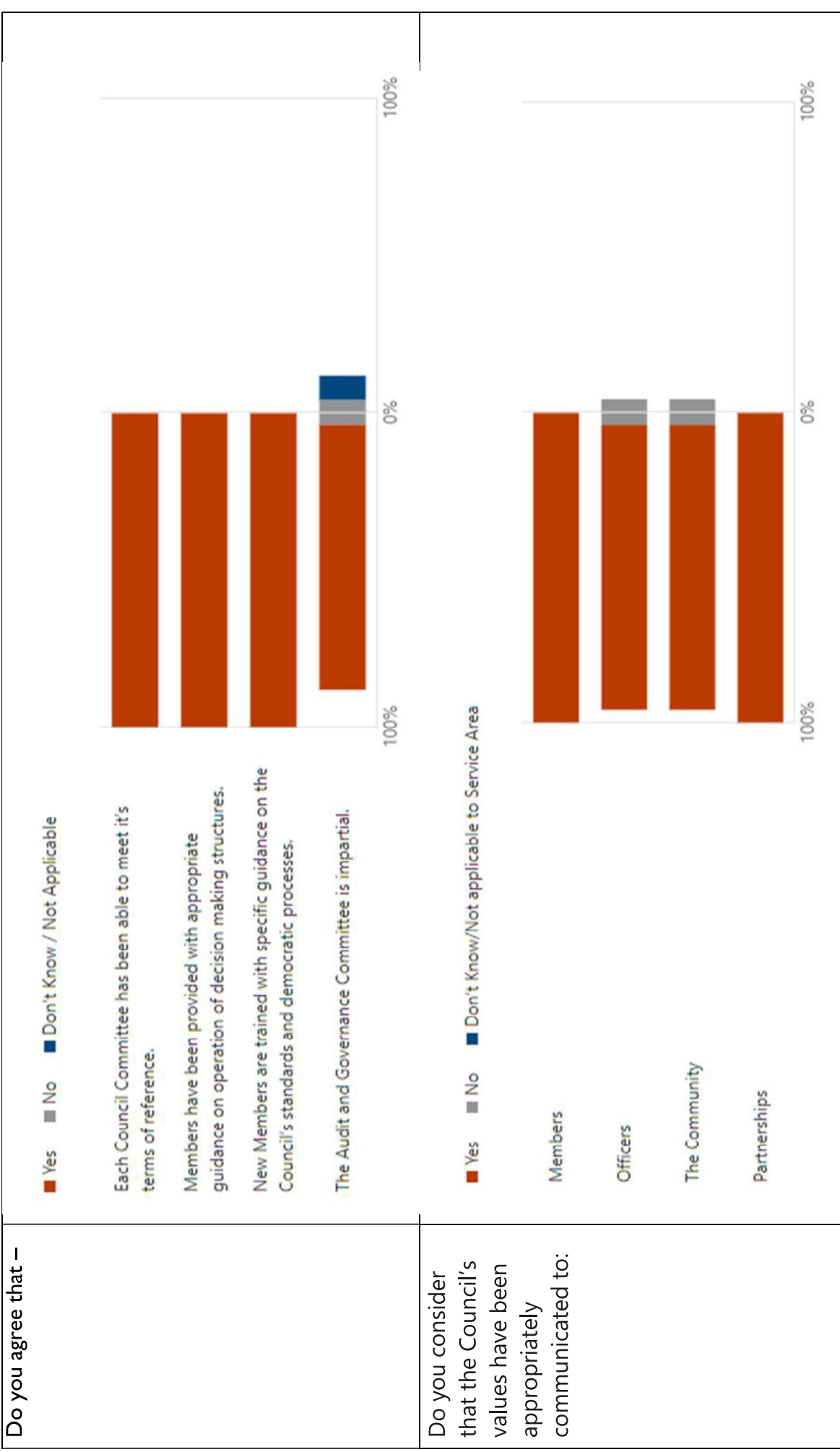
Members and Officers have not breached each other's trust.

Bullying or harassment has not occurred.

Members have worked to achieve Strategic Objectives.

Appropriate confidences have been maintained by officers and members





Do you agree that –

Do you consider that the Council's values have been appropriately communicated to:



Answer the following:

■ Yes
 ■ No
 ■ Don't Know/Not applicable to Service Area

Does your service have plans that are based on the authority's vision and strategic objectives?

Have plans, priorities and targets been developed in consultation with key stakeholders (including the local...)

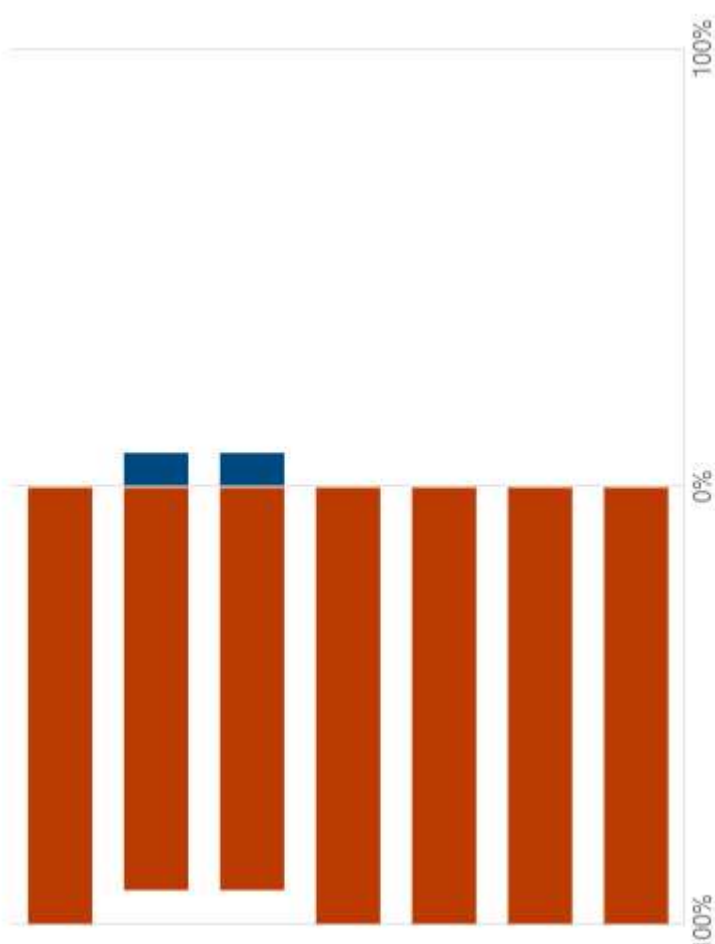
Are these plans, priorities and targets clearly communicated?

Are these plans incorporated into the service and Council budget / Medium Term Financial Strategy?

Is risk management incorporated into the business planning process?

Is there flexibility in the delivery of your service to adapt to changing circumstances?

Do you have a Business Continuity Plan in place?



Answer the following

■ Yes
 ■ No
 ■ Don't Know/Not applicable to Service Area

Are there effective procedures in place to periodically monitor the performance of the authority as a whole?

Are there effective procedures in place to periodically monitor the performance of your service area?

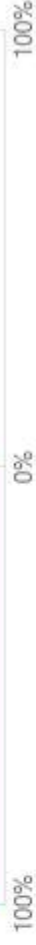
Are there effective procedures in place to periodically monitor the performance of individual officers?

Are performance information about outcomes, achievements and service satisfaction published and i...

Is best value and value for money measured and is this applied to all services and partnerships?

Do you benchmark your service costs and quality against other local authorities or similar organisations?

Is the impact of policies and decisions measured? (Environmental, Community, Equality, etc)



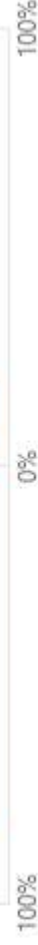
Answer the following

■ Yes
 ■ No
 ■ Don't Know/Not applicable to Service Area

Do officers that manage projects receive formal project management training?

Where monies are received from an external body, (e.g. Government funding or any other grant etc) are Proje...

Do you assess value for money once major projects have been delivered



Answer the following

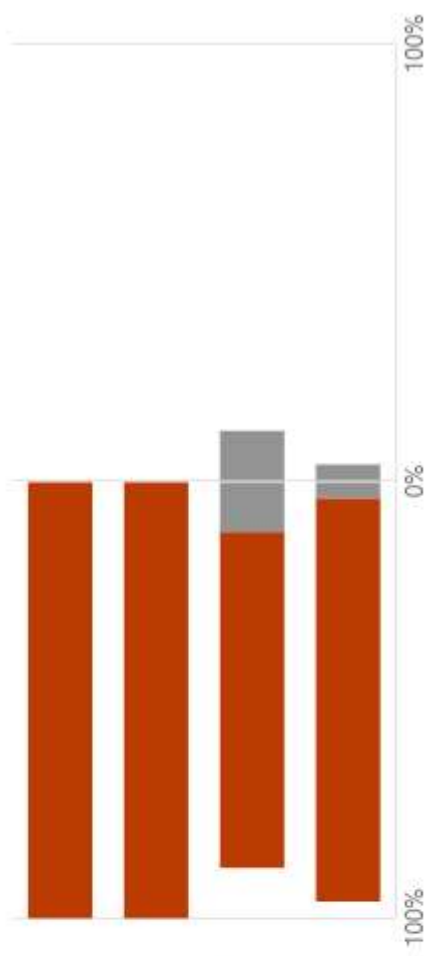
- Yes
- No
- Don't Know/Not applicable to Service Area

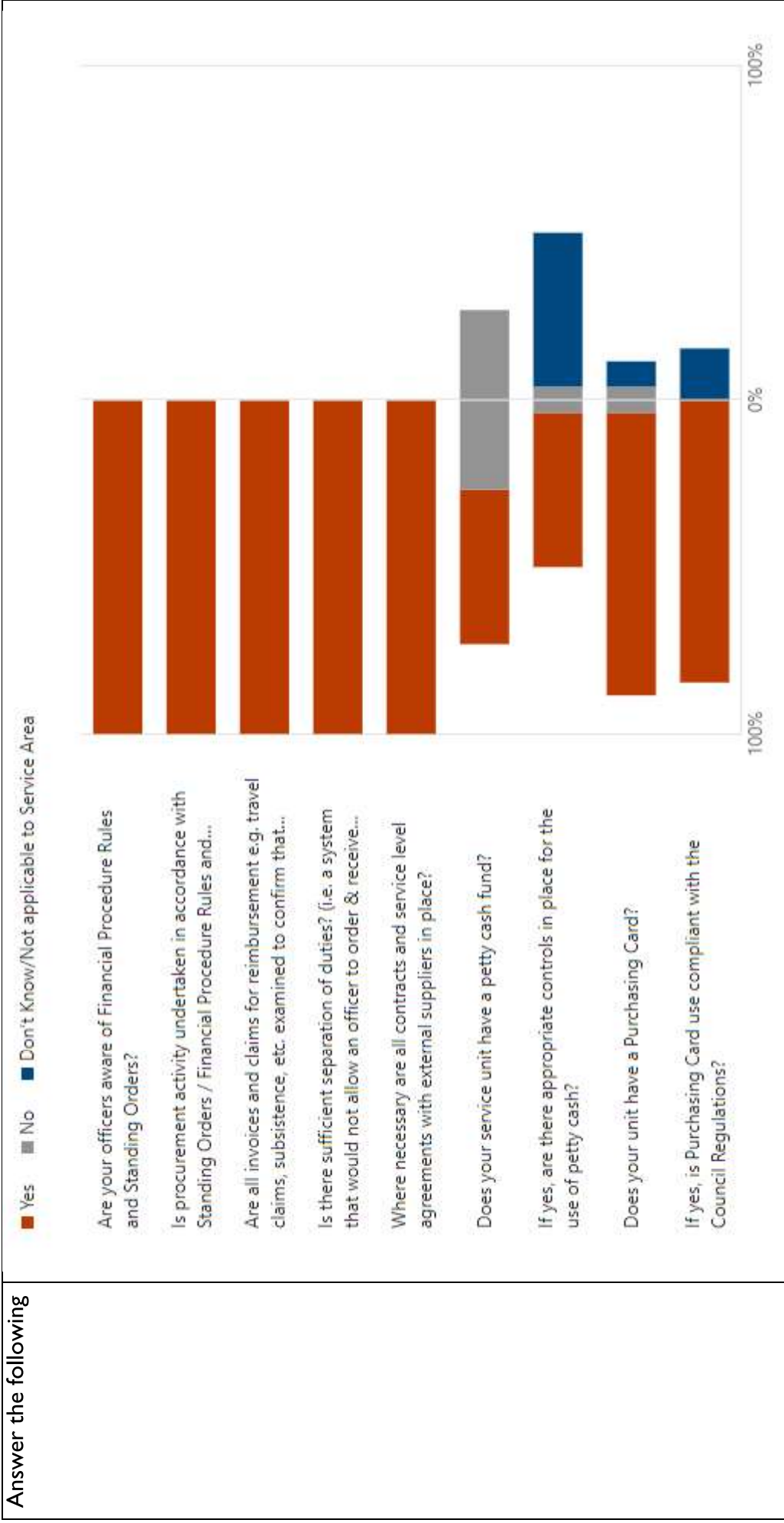
Are there systems and procedures in place to monitor capital and revenue budgets and is there an...

Are responsibilities for budget management and control clear?

Are the finances available to the service structured and sufficient to deliver service objectives?

Does the financial strategy appropriately set out the internal and external challenges to service delivery?



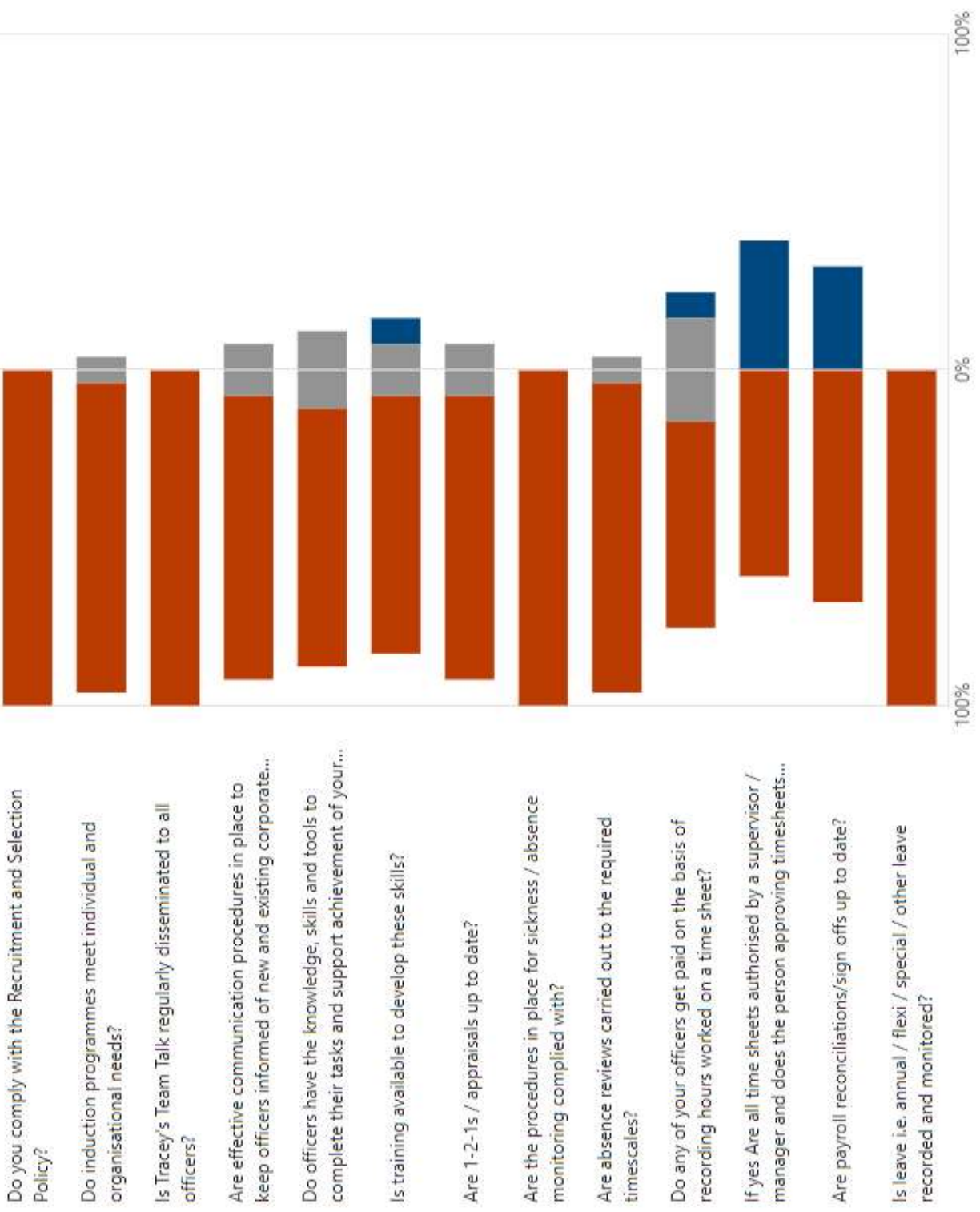


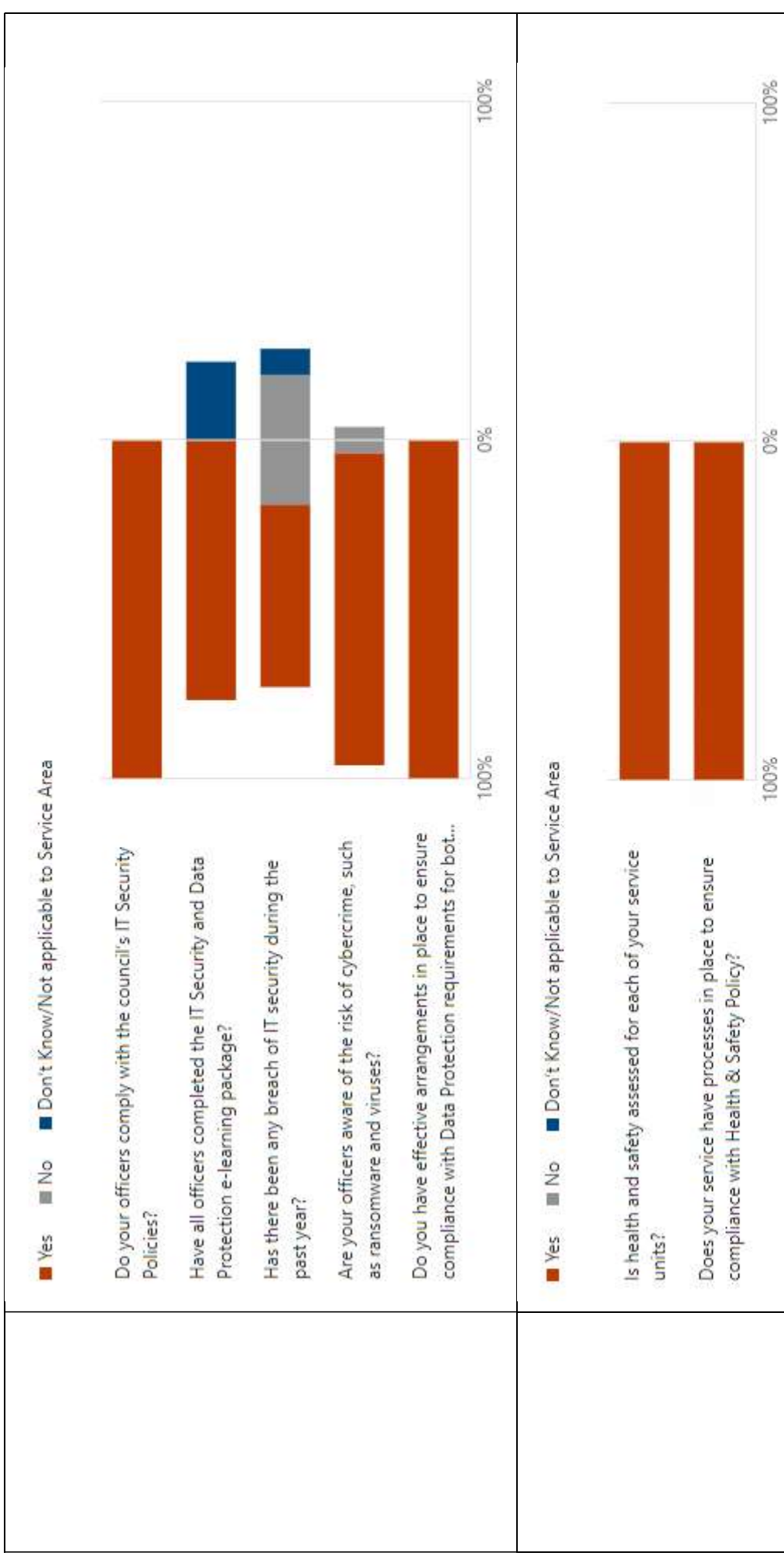
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<p>Do you agree that –</p>	<div data-bbox="199 1086 231 1758"> <p>■ Yes ■ No ■ Don't Know/Not applicable to Service Area</p> </div> <div data-bbox="295 1164 359 1758"> <p>Have all agreed management actions arising from these reviews been implemented?</p> </div> <div data-bbox="391 1198 454 1758"> <p>Are management action plans in place to implement outstanding recommendations?</p> </div> <div data-bbox="279 212 502 1142"> </div>
<p>Do you agree that –</p>	<div data-bbox="574 1086 606 1758"> <p>■ Yes ■ No ■ Don't Know/Not applicable to Service Area</p> </div> <div data-bbox="678 1243 742 1758"> <p>Does your unit receive cash or other fee income (including sundry debts)?</p> </div> <div data-bbox="774 1198 837 1758"> <p>Do you issue a till receipt or a pre-numbered receipt each time income is received?</p> </div> <div data-bbox="869 1176 933 1758"> <p>Is income paid to the cashiers' office/bank as a matter of urgency?</p> </div> <div data-bbox="965 1176 1029 1758"> <p>Is income kept in a secure location prior to being paid in?</p> </div> <div data-bbox="1061 1176 1125 1758"> <p>Does your service undertake a reconciliation of income recorded and income banked?</p> </div> <div data-bbox="654 212 1181 1142"> </div>

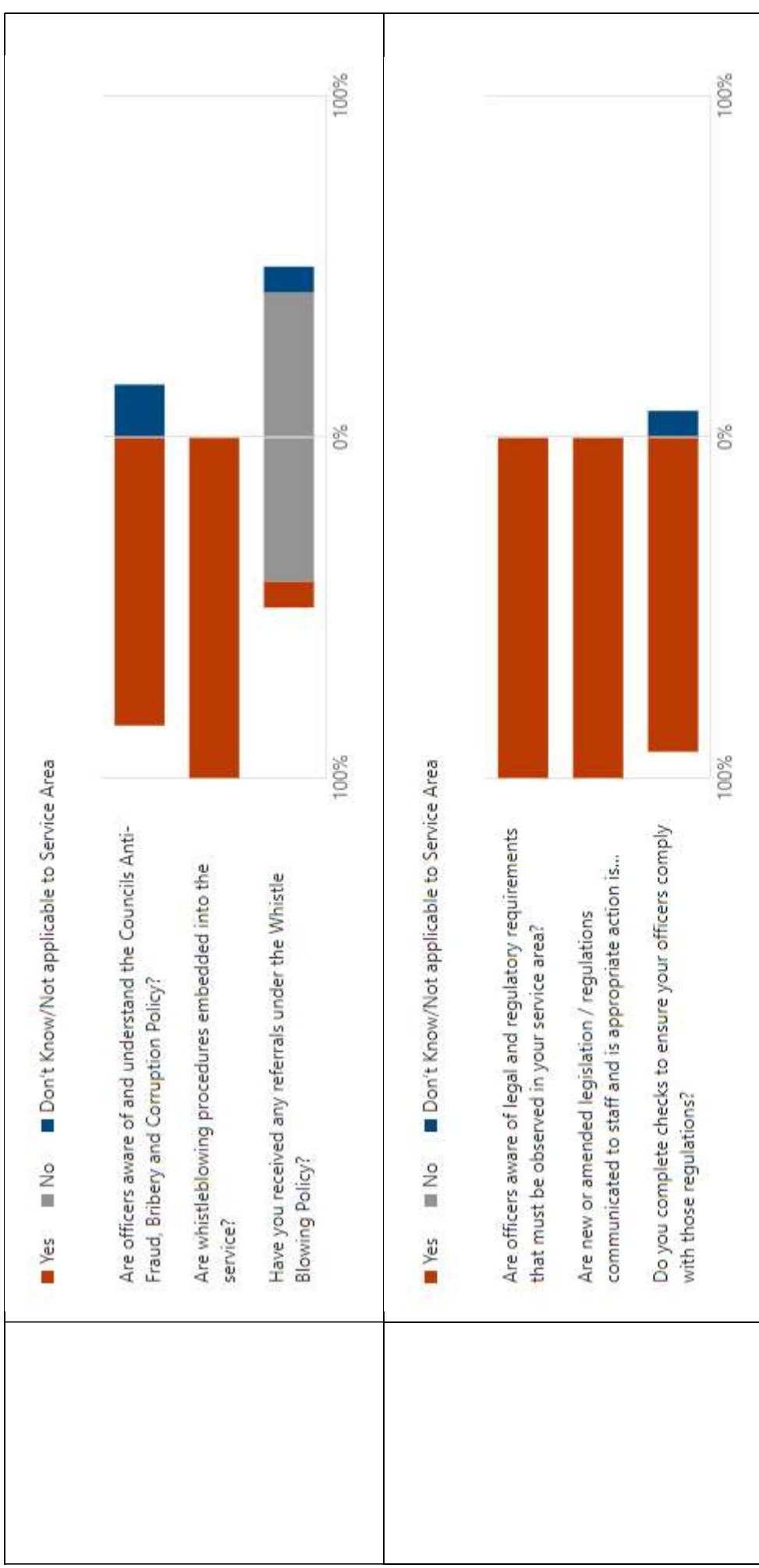
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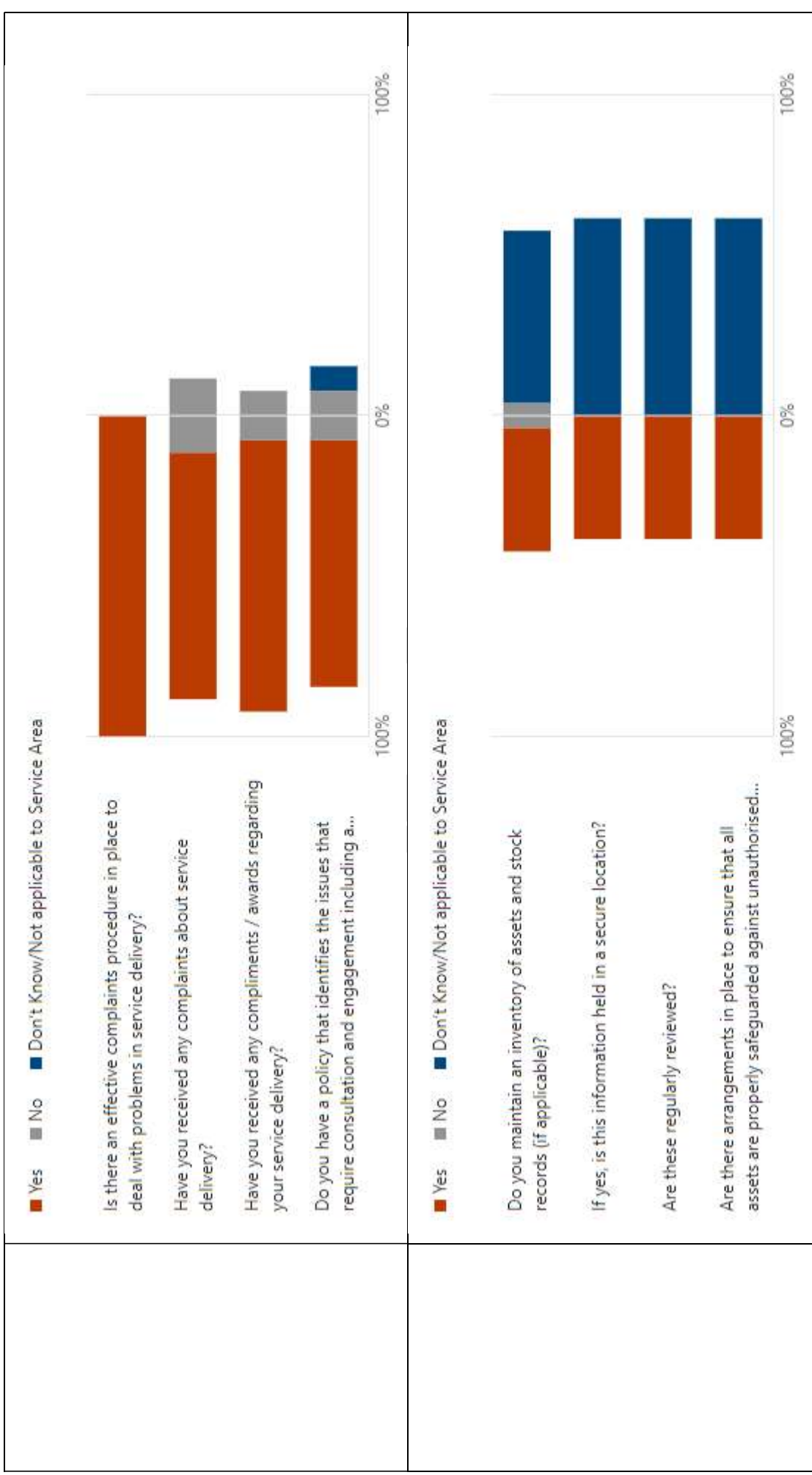
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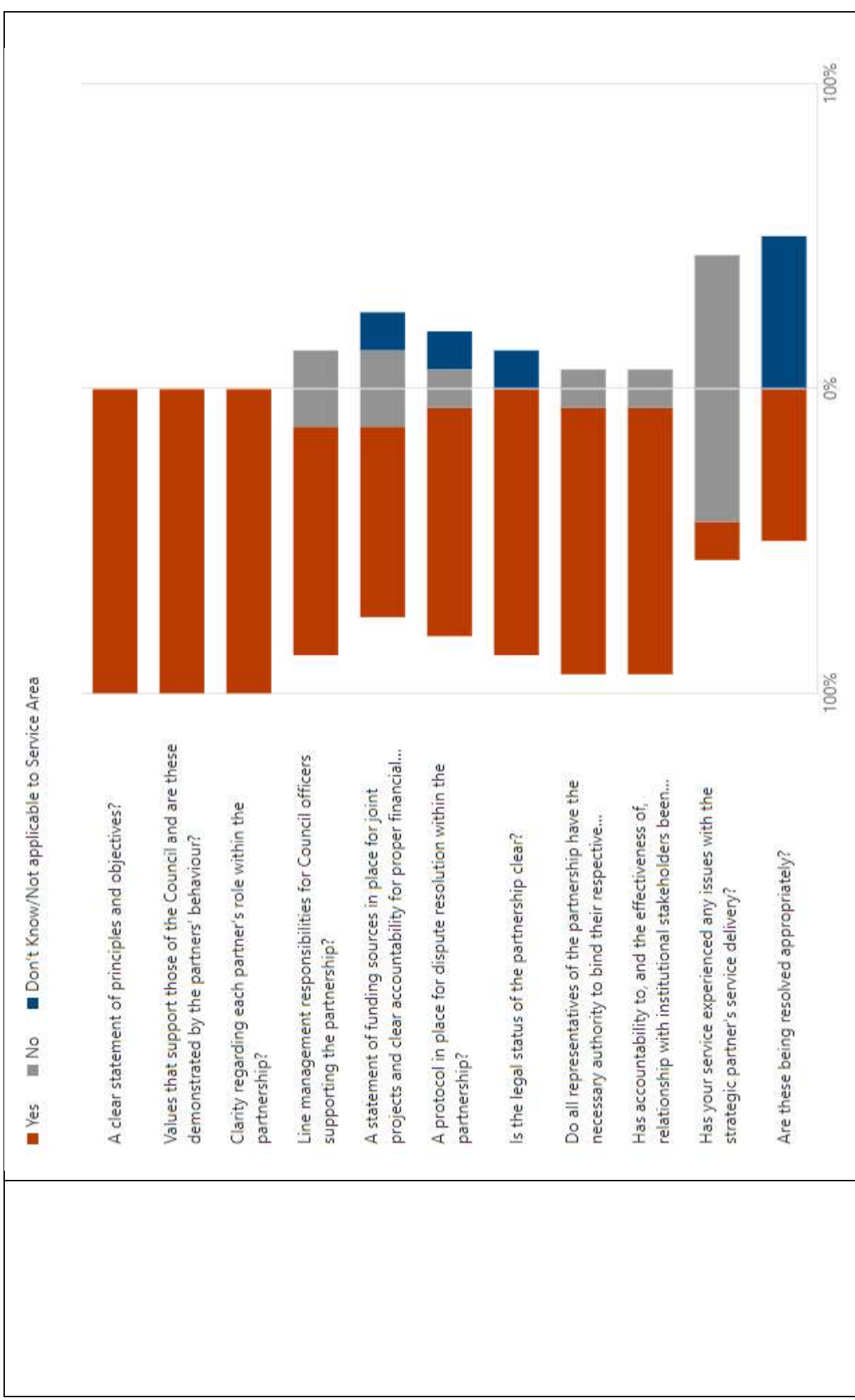


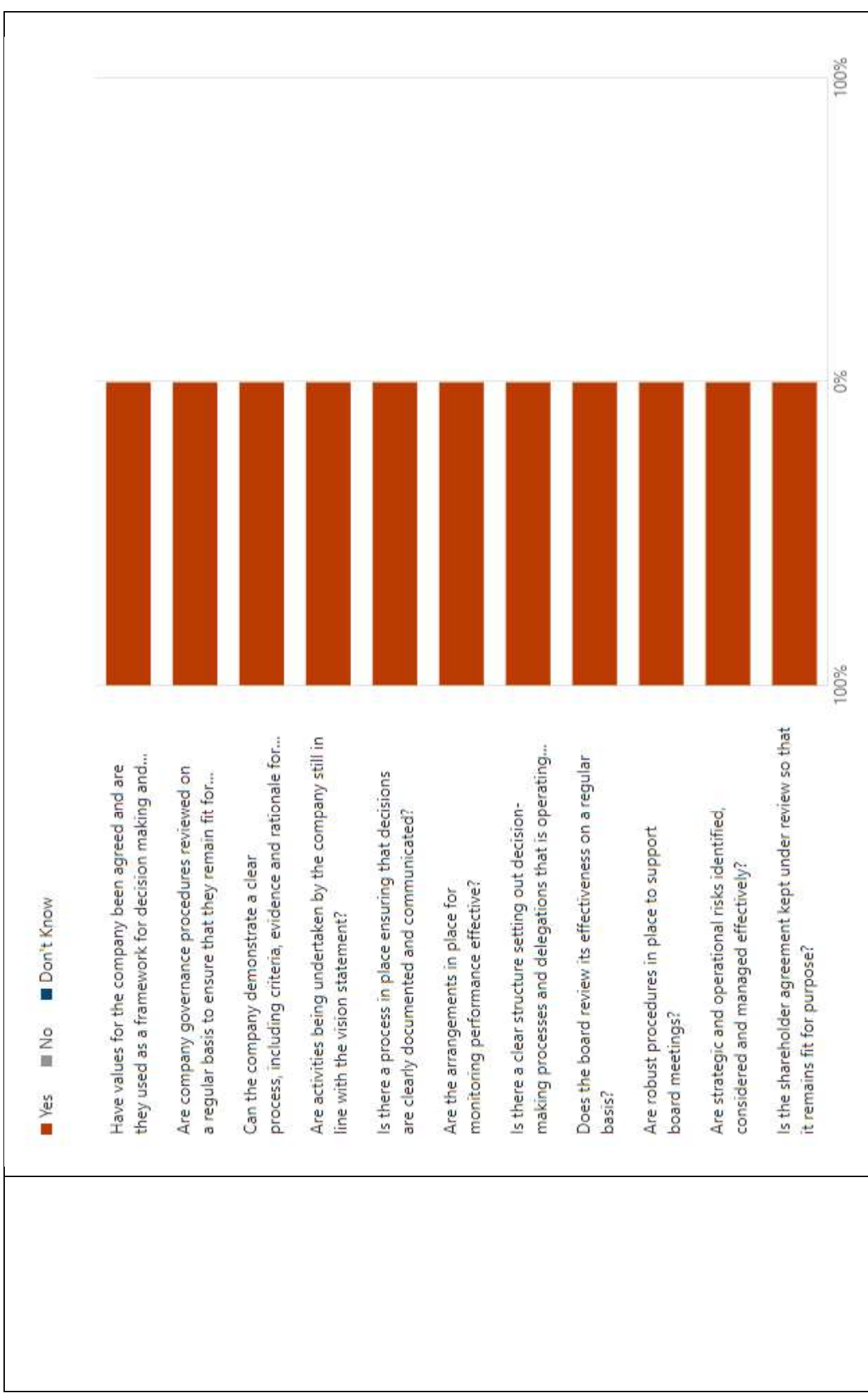


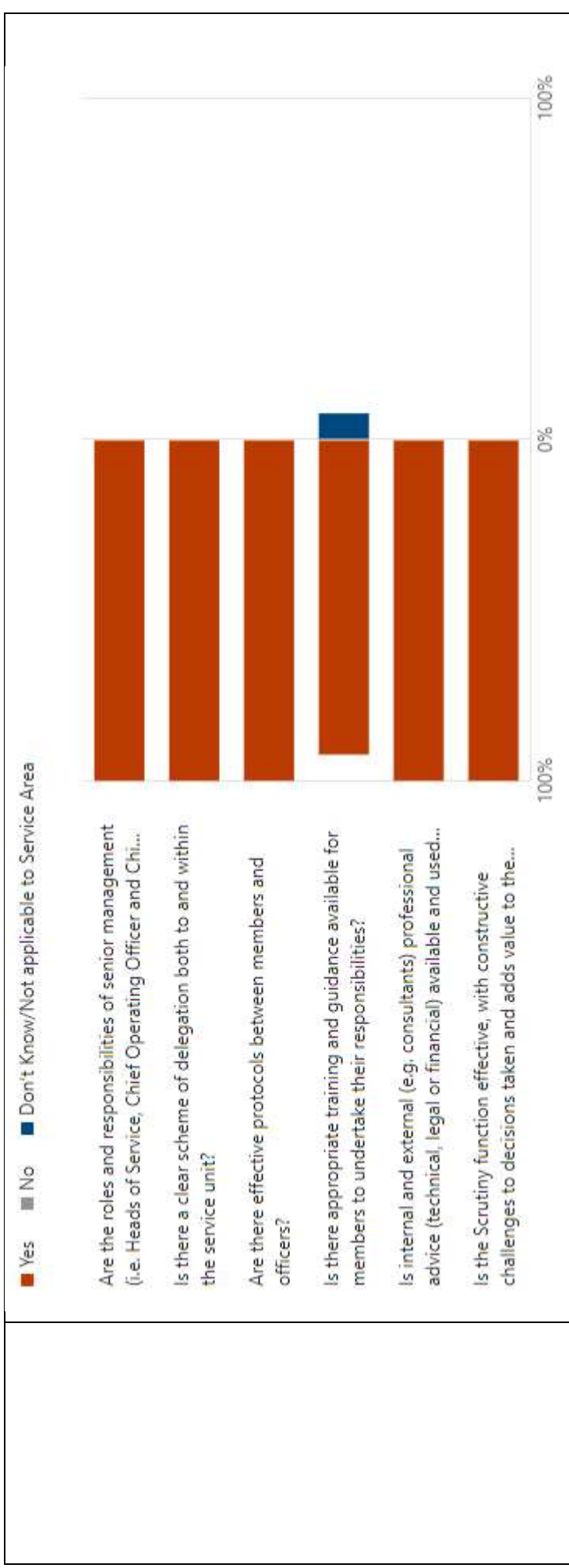
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Do you have a process in operation to identify, manage and update risk for your service unit?	100	0	0																		
Are risk management procedures embedded into the service?	100	0	0																		
Do all partnerships and major projects have their own risk registers/logs, which are kept up-to date?	100	0	0																		
Before entering any new major partnership do all parties agree a partnership risk register?	90	10	0																		
	<p> ■ Yes ■ No ■ Don't Know/Not applicable to Service Area </p> <p>Do your officers comply with Employee Code of Conduct?</p> <p>Are there appropriate procedures in place for members and officers to manage outside interests so that they...</p> <p>Is there a gift and hospitality register and is there a specific person identified for its administration?</p> <p>Have you had to take any action in respect of any declarations of interest or gifts and hospitality?</p> <table border="1"> <caption>Survey Results for Governance</caption> <thead> <tr> <th>Question</th> <th>Yes (%)</th> <th>No (%)</th> <th>Don't Know (%)</th> </tr> </thead> <tbody> <tr> <td>Do your officers comply with Employee Code of Conduct?</td> <td>100</td> <td>0</td> <td>0</td> </tr> <tr> <td>Are there appropriate procedures in place for members and officers to manage outside interests so that they...</td> <td>100</td> <td>0</td> <td>0</td> </tr> <tr> <td>Is there a gift and hospitality register and is there a specific person identified for its administration?</td> <td>90</td> <td>10</td> <td>0</td> </tr> <tr> <td>Have you had to take any action in respect of any declarations of interest or gifts and hospitality?</td> <td>20</td> <td>80</td> <td>0</td> </tr> </tbody> </table>	Question	Yes (%)	No (%)	Don't Know (%)	Do your officers comply with Employee Code of Conduct?	100	0	0	Are there appropriate procedures in place for members and officers to manage outside interests so that they...	100	0	0	Is there a gift and hospitality register and is there a specific person identified for its administration?	90	10	0	Have you had to take any action in respect of any declarations of interest or gifts and hospitality?	20	80	0
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APPENDIX 2 - CODE OF CORPORATE GOVERNANCE



Introduction

Each year the Council conducts a review of the effectiveness of its system of internal control and governance arrangements to ensure compliance with its Code of Corporate Governance. This review forms part of the assurance gathering process to produce the Annual Governance Statement (AGS). The Code has been revised in accordance with the CIPFA/ SOLACE Delivering Good Governance in Local Government Framework 2016.

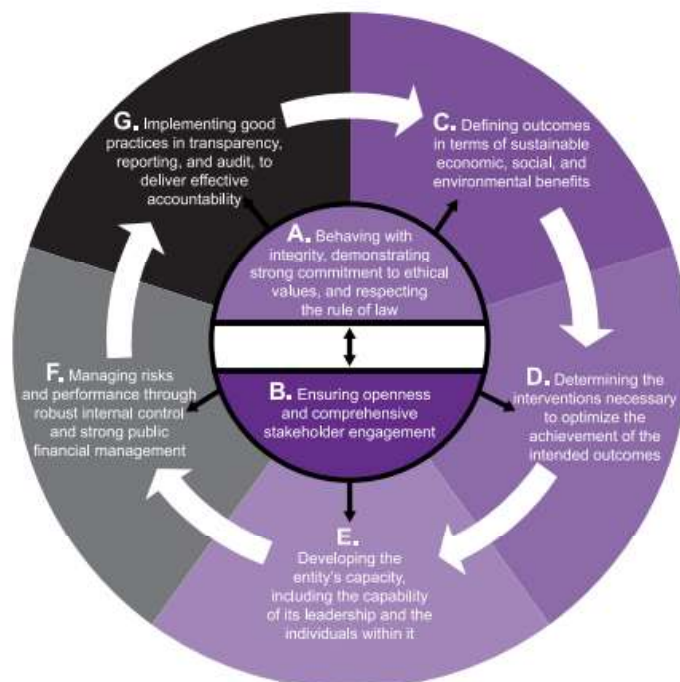
A summary of Plymouth City Council's local arrangements in place to comply with each of the core principles can be found in the Annual Governance Statement (AGS) which is prepared on behalf of the Leader of the Council and the Chief Executive and submitted to the Audit and Governance Committee for consideration and review. It is the Audit and Governance Committee's responsibility to monitor the performance of the Council's governance procedures against the Code. Following approval, the AGS is published alongside the Statement of Accounts on the Council's website.

Code of Corporate Governance

Governance is about how the Council ensures that it is doing the right things in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.

It comprises the systems, processes, cultures and values by which the Council is directed and controlled and through which it accounts to, engages with, and leads its communities.

The diagram below illustrates how the various principles for good governance in the public sector relate to each other. The seven core principles each contain a set of supporting principles, which in turn have a range of specific requirements that apply across the Council's business and these are described in detail on the following pages.



Core principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Description: Local government organisations are accountable not only for how much they spend, but also how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values to respect the rule of law.

Sub-principles:**Behaving with integrity**

- 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.
- 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).
- Leading by example and using these standard operating principles or values as a framework for decision making and other actions.
- 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.

Demonstrating strong commitment to ethical values

- Seeking to establish, monitor and maintain the organisation's ethical standards and performance.
- Underpinning personal behaviours with ethical values and ensuring they permeate all aspects of the organisation's culture and operation.
- Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values.
- 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.

Respecting the rule of law

- Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.
- 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.
- Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders.
- Dealing with breaches of legal and regulatory provisions effectively.
- Ensuring corruption and misuse of power are dealt with effectively.

Core principle B – Ensuring openness and comprehensive stakeholder engagement

Description: Local government is run for the public good; organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Sub-principles:

Openness

- Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness. 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.

- 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.
- Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/courses of action.

Engaging comprehensively with institutional stakeholders

- 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.
- Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.
- Ensuring that partnerships are based on:
 - Trust,
 - a shared commitment to change,
 - a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit.

Engaging stakeholders effectively, including individual citizens and service users

- Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes.
- Ensuring that communication methods are effective and members and officers are clear about their roles with regard to community engagement.
- Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs.
- Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account.
- Balancing feedback from more stakeholder groups with other stakeholder groups to ensure inclusivity.
- Taking account of the interests of future generations of tax payers and service users.

Core principle C – Defining outcomes in terms of sustainable economic, social and environmental benefits

Description: The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the authority's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

Sub-principles:

Defining outcomes

- 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.
- 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.
- Delivering defined outcomes on a sustainable basis within the resources that will be available.
- Identifying and managing risks to the achievement of outcomes.
- Managing service user's expectations effectively with regard to determining priorities and making the best use of the resources available.

Sustainable economic, social and environmental benefits

- Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision.
- 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.
- 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.
- Ensuring fair access to services.

Core principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes

Description: Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.

Sub-principles:**Determining interventions**

- 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.
- Consider 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 and assets and bearing in mind future impacts.

Planning interventions

- Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets.
- Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.
- Considering and monitoring risks facing each partner when working collaboratively including shared risks.
- Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances.
- 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.
- Ensuring capacity exists to generate the information required to review service quality regularly.
- Preparing budgets in accordance with organisational objectives, strategies and the medium term financial plan.
- Informing medium and long term resource planning by drawing up realistic estimates of revenues and capital expenditure aimed at developing a sustainable funding strategy.

Optimising achievement of intended outcomes

- Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints.
- Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term.
Ensuring the medium term financial strategy sets the context for ongoing decisions on significant delivery issues of 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.
- Ensuring the achievement of 'social value' through service planning and commissioning.

Core principle E – Developing the entity's capacity, including the capability of its leadership and the individuals within it

Description: Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind set, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in local government entities is strengthened

by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

Sub-principles:

Developing the entity's capacity

- Reviewing operations, performance use of assets on a regular basis to ensure their continuing effectiveness.
- 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.
- Recognising the benefits of partnerships and collaborative working where added value can be achieved.
- Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources.

Developing the capability of the entity's leadership and other individuals

- 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.
- Publishing a statement that specifies the type of decisions that are delegated and those reserved for the collective decision making of the governing body.
- Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority.
- Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by;
 - Ensuring members and staff have access to 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 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 learned from governance weaknesses both internal and external.
- Ensuring that there are structures in place to encourage public participation.
- Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections.
- Holding staff to account through regular performance reviews which take account of training or development needs.
- 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.

Core principle F – Managing risks and performance through robust internal control and strong public financial management

Description: Local government needs to ensure that the organisation and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability. It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

Sub-principles:**Managing risk**

- Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making.
- Implementing robust and integrated risk management arrangements and ensuring that they are working effectively.
- Ensuring that responsibilities for managing individual risks are clearly allocated.

Managing performance

- Monitoring service delivery effectively including planning, specification, execution and independent post implementation review.
- 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.
- 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. Encouraging effective and constructive challenge and debate on policies and objectives to support balance and effective decision making.
- Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement.
- Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements).

Robust internal control

- Aligning the risk management strategy and policies on internal control with achieving the objectives.
- Evaluating and monitoring the authority's risk management and internal control on a regular basis.
- Ensuring effective counter fraud and anti-corruption arrangements are in place.
- Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.
- Ensuring an Audit and Governance Committee or equivalent group or functions which is independent of the executive and accountable to the governing body;

- Provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment.
- That its recommendations are listened to and acted upon.

Managing data

- Ensuring effective arrangements are in place for the safe collection, storage, and use and sharing of data, including processes to safeguard personal data.
- Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies.
- Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring.
- Strong public financial management
- Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance.
- Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.

Core principle G – Implementing good practices in transparency, reporting and audit to deliver effective accountability

Description: Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Sub-principles:

Implementing good practice in transparency

- 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.
- Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand.

Implementing good practices in reporting

- Reporting at least annually on performance, value for money and the stewardship of its resources in a timely and understandable way.
- Ensuring members and senior management own the results reported.
- 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 evidence to demonstrate good governance (annual governance statement).
- Ensuring that the framework is applied to jointly managed or shared service organisations as appropriate.
- 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.

Assurance and effective accountability

- Ensuring that recommendations for corrective action made by external audit are acted upon.
- Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon.
- Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing

recommendations.

- Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.
- Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met.