

EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

20 June 2024

Report by Director of Business Operations and Partnerships

CODE OF CORPORATE GOVERNANCE

PURPOSE OF REPORT

1. To update the Audit and Scrutiny Committee on progress against improvement actions in the 2023/24 Code of Corporate Governance and to approve a new Code for 2024/25.

RECOMMENDATIONS

2. The Audit and Scrutiny Committee is asked to:-
- (a) Note progress on the 2023/24 Code of Corporate Governance improvement actions, and:
 - (b) Approve the Code of Corporate Governance updates and actions for 2024/25 (Annex 1).

BACKGROUND

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

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

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

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

7. Under the framework councils should complete the following requirements:

- Publication of an annual progress summary on the previous year's Code, including any actions taken to improve compliance.
- Publication of an annual Code of Corporate Governance update. This must include an update on any new evidence we can present. It must also include self-assessment scoring of the evidence we have regarding: compliance with national guidance on each governance requirement; and details of any action planned to improve compliance during 2024/25.
- Inclusion of an Annual Governance Statement in the Council's Annual Report and Accounts.

PROGRESS ON 2023/24 ACTIONS

8. In April 2024 an update on the actions from the 2023/24 Code of Corporate Governance was produced. [Available here.](#)

9. Seven improvement activities listed in the 2023/24 code were completed. These are listed below. Note the letters and numbers e.g. A1.2 refer to which principle/sub-principle the action is presented under in the Code

- **B3.1**- Complete review of Community Council scheme (Head of HR, December 2023). **(Completed)**.
- **C2.3** - The Get to Zero Action Plan was published in February 2024, following public consultation on the document, which included an Environmental Report. **(Completed)**.
- **C2.3** - Initial funding has been secured by Voluntary Action East Renfrewshire to scope a Climate Action Hub. This hub would support community interaction on the topic of climate change and climate adaptation. **(Completed)**.
- **C2.4** - Enhance the role of Equality and Fairness Risk Assessments in the budget process. (Director of Business Operations and Partnerships, March 24) **(Completed)**.
- **D2.4** - Phase 1 management insight dashboards (Head of Communities and Transformation, April 24). **(Completed)**.
- **E2.7** - Re-establish leadership and manager networks to promote corporate working, develop leadership skills and assist with succession planning and health and wellbeing, (Head of HR, Apr 24). – first network held on 29 May 2024. **(Completed)**.
- **E2.8** - The Health and Well-being annual action plan was delayed as the Wellbeing Survey planned for October 2022 was postponed until April 2023 due to budget engagement. The action plan will be developed by September 2023. **(Completed)**.

10. The remaining activities have been carried forward into the 2024/25 plan (activities are organised by their corresponding supporting principle within the Code):

- **A1.2** - Following the consideration of Vision for the Future in June 2023, further scoping and development with community partners and local residents, with a view to a broader review of outcomes and the 'golden thread' of strategic planning planned for 2024/25. (Head of Communities and Transformation, by June 2024.) Delayed due to the general election – carry forward to September 2024.
- **A1.3** - Conduct a review of the Council's Schemes of Administration and Delegated Functions and standing orders. (Democratic Services Manager, December 2023). Delayed due to staff turnover and election preparations – carry forward to March 2025.
- **A2.3** - Continue with manual checks by Procurement of all Housing invoices or certificated payments over £50k until the new Servitor/Integra interface is in place (Chief Procurement Officer, March 2025).

- **C2.1** - A draft Local Heat and Energy Efficiency Strategy (LHEES) was published in February 2024, with the final version of the strategy, and a Delivery Plan, to be published August 2024 (Director of Environment).
- **D3.4** - The National Care Service Bill is currently at Stage 2, having passed Stage 1 in February 2024. The Council will continue to monitor the progress of the Bill and will respond to detailed proposals accordingly.
- **E2.4** - Review elected member training and development, including provision of Equality and Fairness Risk assessment training and ensuring coverage of mandatory cyber essentials training (Head of HR/Director of Business Operations and Partnerships, December 2023). Delayed due to staff turnover and election preparations – carry forward to March 2025.
- **F4.1** - The development of a new Information Asset Register was completed in April 2024. Work is now underway to update and import existing records, undertake staff training and co-ordinate arrangements for departments to populate the system with up-to-date information over the coming months (Head of Communities and Transformation, March 2025).
- **F5.2** - Accelerate development of an interface between Housing's Servitor system and the Council's Integra financial system (Director of Environment, March 2024) Carry forward due to pressure of work in Housing, September 2025

UPDATED CODE OF CORPORATE GOVERNANCE FOR 2024/25

11. The updated Code of Corporate Governance for 2024/25 is included at Annex 1 and sets out arrangements which demonstrate how we fulfil the seven governance principles outlined in the national guidance.

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

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

REVIEW OF CODE

13. The review of the 2023/24 Code of Corporate Governance to inform the new code involved engagement with key representatives across relevant services of the Council and HSCP. Senior colleagues provided critical input, assessing our compliance and suggested improvement actions and new evidence. The review of the 2023/24 code identified a small number of areas that were partially compliant. Given the reviews of the Council's Schemes of Administration and Delegated Functions were delayed last year, because of staff turnover and election preparations, the sub principles A1.3¹ and B1.3² were scored as 2, partially compliant, until the improvement action is completed.

14. As part of the review a new action was also identified to review the Council's strategic and community planning frameworks and governance arrangements. This review will take place following the approval of the Council's new long term vision in September. Therefore, the sub-

¹ Code sub principle A1.3: Leading by example and using these standard operating principles or values as a framework for decision making and other actions.

² Code sub principle B1.3: Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear

principles B2.2³ and G3.5⁴ were scored as 2, partially compliant until this action is completed. The remaining parts of the code were scored as fully compliant with a number of further enhancements identified.

15. As well as the activities that have been carried forward from last year's plan a number of new actions have been identified to further improve compliance with the Code. Key actions for 2024/25 are:

- **B2.2 and G3.5** – Review the Council's strategic and community planning frameworks and governance arrangements. (Head of Communities and Transformation, March 2025)
- **B3.6 & F5.1** - Increase profile of financial resilience measures in longer term financial planning reports (Head of Finance, February 2025)
- **C2.4** - Implement a proportionate response to the new Consumer Duty (Director of Business Operations & Partnerships, March 2025).
- **E1.3** - Engage with External Audit Best Value annual theme of workforce innovation (Head of HR & Corporate Services, September 2024).
- **E2.5** - A review of the Community Council Scheme of Establishment will be undertaken to incorporate new national guidance (Head of HR& Corporate Services, March 2025).

16. Once approved, the Code of Corporate Governance 2024/25 and improvement actions will be made available on the Council's website and a progress update on the actions will be made in May 2025 after the close of the 2024/25 financial year.

ANNUAL GOVERNANCE STATEMENT

17. As part of the SOLACE/CIPFA corporate governance framework the Leader and the Chief Executive are responsible for ensuring the inclusion of the Annual Governance Statement in the Annual Report and Accounts. The 2024/25 Annual Report and Accounts will be published later in the year. This Statement includes a progress summary of the 2023/24 Code of Corporate Governance actions and also references the 2024/25 Code.

CONCLUSION

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

19. As part of the annual review process the Code of Corporate Governance has been updated and scored in line with evidence and in consultation with colleagues across the Council. Progress on planned actions for last year (2023/24) has been posted on the Council's website, accessible [here](#). Subject to Audit and Scrutiny Committee's approval the new revised Code for 2024/25 will also be posted on the Council's website in June 2024.

³ Code sub principle B2.2: Reviewing operational and strategic governance and structures for the Community Planning Partnership after 'Vision for the Future' has been agreed to ensure they are fit for purpose; enable effective prioritisation of partnership activity; embed continuous improvement; facilitate strong partnership working and ensure shared accountability.

⁴ Code sub principle G3.5 Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met

RECOMMENDATIONS

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

- (a) Note progress on the 2023/24 Code of Corporate Governance improvement actions.
- (b) Approve the Code of Corporate Governance updates (Annex 1) and actions for 2024/25.

Louise Pringle
Director of Business Operations and Partnerships
20 June 2024

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BACKGROUND PAPERS

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

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Annex 1 EAST RENFREWSHIRE COUNCIL CODE OF CORPORATE GOVERNANCE 2024/2025

Evaluation Scoring – 1 not complaint, 2 partially compliant, 3 fully compliant

Principle A: behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law			
Supporting principle 1: behaving with integrity		Evaluation	Further action required
Requirement	Examples of supporting evidence		
A1.1 Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation	<ul style="list-style-type: none"> Codes of Conduct for Members & Employees Commissioner for ethical standards in public life Scotland Monitoring Officer role Audit and Scrutiny Committee reporting 	3	
A1.2 Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)	<ul style="list-style-type: none"> Council Values HR policies and procedures e.g. discipline and grievance Codes of Conduct for Members & Employees 	3	Carried forward On consideration of Vision for the Future in June 2023, further development with community partners and residents, with a view to a broader review of outcomes and 'golden thread' of strategic planning. (Head of Communities & Transformation), June 2024. Delayed due to general election – carry forward to September 2024
A1.3 Leading by example and using these standard operating principles or values as a framework for decision making and other actions	<ul style="list-style-type: none"> Council Standing Orders Audit and Scrutiny Committee 	2	Carried forward Conduct a review of Council's Schemes

	<ul style="list-style-type: none"> • Schemes of Administration and Delegated Functions • Council values • Register of interests 		of Administration & Delegated Functions & Standing orders. (Democratic Services Mgr, December 2023). Delayed due to staff turnover & election preparations carry forward to March 2025.
A1.4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	<ul style="list-style-type: none"> • HR policies and procedures e.g. discipline and grievance • Data Protection Policy • Social Media Policy & Media Protocol • Fraud, Bribery & Theft Policy (updated April 2022) • Registers of interests (Councillor and Employee) • Codes of Conduct for Members & Employees • Fraud Response Statement 	3	
Supporting principle 2: demonstrating strong commitment to ethical values		Evaluation	Further action required
Requirement	Examples of supporting evidence		
A2.1 Seeking to establish, monitor and maintain the organisation’s ethical standards and performance	<ul style="list-style-type: none"> • Council Standing Orders • Audit and Scrutiny Committee chaired by non-Administration councillor • Scheme of Administration • Scheme of Delegated Functions 	3	
A2.2 Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation’s culture and operation	<ul style="list-style-type: none"> • Codes of Conduct for Members & Employees • Scheme of Delegated Functions • Council Values 	3	
A2.3 Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values	<ul style="list-style-type: none"> • HR policies and procedures e.g. discipline and grievance 	3	Carried forward Continue with manual checks by

	<ul style="list-style-type: none"> • Data Protection Policy and DPIA Framework • Contract Standing Orders • Recruitment and Selection Code of Practice • Audit and Scrutiny Committee • Corporate Procurement Strategy • Modern Slavery Charter • New People Strategy 		Procurement of all Housing invoices or certificated payments over £50k until the new Servitor/Integra interface is in place (Chief Procurement Officer, March 2025).
A2.4 Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation	<ul style="list-style-type: none"> • Codes of Conduct for Members & Employees • Contract Standing Orders • General Conditions of Purchase • Corporate Procurement Strategy • Integration scheme for ER HSCP • ERCLT governance arrangements 	3	
Supporting principle 3: respecting the rule of law		Evaluation	Further action required
Requirement	Examples of supporting evidence		
A3.1 Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.	<ul style="list-style-type: none"> • Scheme of Administration • Contract Standing Orders • Other statutory provision (e.g. planning legislation, placing requests) • Financial Regulations • Declarations of Employee interests 	3	
A3.2 Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements	<ul style="list-style-type: none"> • Codes of Conduct for Members & Employees • Scheme of Delegated Functions • Financial Regulations • Council Standing Orders 	3	
A3.3 Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders	<ul style="list-style-type: none"> • Key Council strategic plans (e.g. ODP) 	3	
A3.4 Dealing with breaches of legal and regulatory provisions effectively	<ul style="list-style-type: none"> • Role of Monitoring Officer • Legal files (e.g. response to Housing Regulator reports) 	3	

	• Other statutory provision (e.g. planning legislation, placing requests)		
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Principle B: ensuring openness and comprehensive stakeholder engagement			
Supporting principle 1: openness		Evaluation	Further action required
Requirement	Examples of supporting evidence		
B1.1 Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	<ul style="list-style-type: none"> • Council website • Council Standing Orders • Annual Complaints report • FoI annual report and requests (check with Craig) • Communications Strategy and media reporting • Programme reporting & governance 	3	
B1.2 Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided	<ul style="list-style-type: none"> • Council meetings and webcasts • Council Standing Orders • Audit and Scrutiny Committee • Scheme of Administration • Scheme of Delegated Functions 	3	
B1.3 Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear	<ul style="list-style-type: none"> • Scheme of Administration • Call-in procedure • Scheme of Delegated Functions • Committee Minutes and reports • Reporting arrangements • Council Standing Orders 	2	Carried forward Conduct a review of the Council's Schemes of Administration and Delegated Functions and standing orders. (Democratic Services Manager, December 2023). Delayed due to staff turnover and election preparations –

			carry forward to March 2025.
B1.4 Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action	<ul style="list-style-type: none"> • Community Plan • Community Planning Partnership • Commonplace community engagement tool • Budget Engagement • Community Benefits Wish List 	3	
Supporting principle 2: engaging comprehensively with institutional stakeholders		Evaluation	Further action required
Requirement	Examples of supporting evidence		
B2.1 Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably	<ul style="list-style-type: none"> • Community Planning Partnership arrangements • Key Council strategies (eg. ODP) • Locality Planning - targeted and joint approaches to improving outcomes in specific communities 	3	
B2.2 Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively	<ul style="list-style-type: none"> • Revised Community Planning Partnership arrangements • Terms of reference • Notes of key partnership meetings 	2	New action Review the Council's strategic and community planning frameworks and governance arrangements. (Head of Communities and Transformation, March 2025)
B2.3 Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively	<ul style="list-style-type: none"> • Budget Consultation/Engagement research outputs • Community Planning Partnership • Voluntary organisations and Community Groups database • HSCP Partnership & Engagement Network 	3	

B2.4 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	<ul style="list-style-type: none"> • Community Planning Partnership • Integration scheme for ER HSCP • ERCLT – Transfer of Services Agreement/ articles of Association 	3	
Supporting principle 3: engaging stakeholders effectively, including individual citizens and service users		Evaluation	Further action required
Requirement	Examples of supporting evidence		
B3.1 Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes	<ul style="list-style-type: none"> • Community Planning Partnership arrangements • Participatory Budgeting • HSCP Partnership & Engagement Network 	3	
B3.2 Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement	<ul style="list-style-type: none"> • Online Citizen engagement tool • Communications Strategy • Citizens' panel • Community engagement training 	3	
B3.3 Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs	<ul style="list-style-type: none"> • Citizens' panel research • Online Citizen engagement tool • Budget Engagement • Equality and Human Rights Mainstreaming report including equality outcomes 	3	
B3.4 Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account	<ul style="list-style-type: none"> • Online Citizen engagement tool • Social media & Council website • Citizens' Panel reports and newsletters • Locality Planning • HSCP Partnership Engagement Group 	3	
B3.5 Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity	<ul style="list-style-type: none"> • Online Citizen engagement tool • Social media & Council website • Locality Planning • HSCP Partnership Engagement Group 	3	
B3.6 Taking account of the interests of future generations of tax payers and service users	<ul style="list-style-type: none"> • Budget Engagement • Vision for the Future (VFTF) strategy • Financial Planning including resilience • HSCP Needs Assessment 	3	New Action Increase profile of financial resilience measures in

		longer term financial planning reports (Head of Finance, Feb 2025)
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Principle C: defining outcomes in terms of sustainable economic, social, and environmental benefits				
Supporting principle 1: defining outcomes			Evaluation	Further action required
Requirement	Examples of supporting evidence			
C1.1 Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions	<ul style="list-style-type: none"> • Community Plan / VFTF strategy • Key Council strategic plans (e.g. ODP; Locality plans) • Public Performance reporting 		3	
C1.2 Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer	<ul style="list-style-type: none"> • Outcome Delivery Plan • VFTF strategy • Communications Strategy • Locality Planning • Budget setting process (including public engagement) 		3	
C1.3 Delivering defined outcomes on a sustainable basis within the resources that will be available	<ul style="list-style-type: none"> • Annual updates on Community Plan and Outcome Delivery Plan • Annual report and accounts • Council Report – Financial Planning 		3	
C1.4 Identifying and managing risks to the achievement of outcomes	<ul style="list-style-type: none"> • Strategic, Departmental and other risk registers • Audit and Scrutiny and CMT risk monitoring • Risk Management Strategy & monitoring 		3	
C1.5 Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available	<ul style="list-style-type: none"> • Public performance reporting • 3 Year Budget consultation exercise. • Participatory budgeting (PB) • Outcome Participation Request policy and process. 		3	
Supporting principle 2: sustainable economic, social and environmental benefits			Evaluation	Further action required
Requirement	Examples of supporting evidence			

<p>C2.1 Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision</p>	<ul style="list-style-type: none"> • Capital Investment Strategy • City Deal • Procurement strategies and policies • Budget Strategy Group 	<p>3</p>	<p>Carried forward A draft Local Heat & Energy Efficiency Strategy (LHEES) was published in Feb 2024, with final version of strategy and Delivery Plan, to be published Aug 2024 (Director of Environment)</p>
<p>C2.2 Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints</p>	<ul style="list-style-type: none"> • Capital Investment Strategy • Budget Strategy Group and annual & multi-year budget process • Strategic Risk Register monitoring 	<p>3</p>	
<p>C2.3 Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs</p>	<ul style="list-style-type: none"> • Council Standing Orders and Scheme of Administration • Budget consultation exercise • Main Issues Report & Local Development Plan 	<p>3</p>	
<p>C2.4 Ensuring fair access to services.</p>	<ul style="list-style-type: none"> • Integrated Impact Assessment (Equality, Fairness and Rights) • Equality Outcomes Mainstreaming Plan and Report • Fairer Scotland Duty 	<p>3</p>	<p>New Action Implement a proportionate response to the new Consumer Duty, March 2025, Director of Business Operations & Partnerships.</p>

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

	<ul style="list-style-type: none"> Analysis and reporting of Local Government Performance Framework 		
D2.5 Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan	<ul style="list-style-type: none"> Financial planning and management Budget Strategy Group 	3	
Supporting principle 3: optimising achievement of intended outcomes		Evaluation	Further action required
Requirement	Examples of supporting evidence		
D3.1 Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints	<ul style="list-style-type: none"> CMT budget planning Budget Strategy Group Capital Investment Strategy Treasury Management Strategy Participatory budgeting (PB) 	3	
D3.2 Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term	<ul style="list-style-type: none"> Asset Management Plans Capital Project Appraisal Forms Revenue Savings Templates Corporate Resource Planning Treasury Management Strategy 	3	
D3.3 Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage	<ul style="list-style-type: none"> Financial Planning and management Workforce planning Get to Zero plan 	3	
D3.4 Ensuring the achievement of 'social value' through service planning and commissioning	<ul style="list-style-type: none"> Economic Development & City Deal approaches to community benefits Corporate procurement Alternative models of service delivery - National Care Service 	3	<p>Carried forward The National Care Service Bill is currently at Stage 2, having passed Stage 1 in February 2024. The Council will continue to monitor the progress of the Bill and will respond to</p>

			detailed proposals accordingly.
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Principle E: developing the entity’s capacity, including the capability of its leadership and the individuals within it			
Supporting principle 1: developing the entity’s capacity		Evaluation	Further action required
Requirement	Examples of supporting evidence		
E1.1 Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority’s resources are allocated so that outcomes are achieved effectively and efficiently	<ul style="list-style-type: none"> • Procurement Strategy • Option appraisals • Participation in benchmarking groups & Local Government Benchmarking Framework report 	3	
E1.2 Recognising the benefits of partnerships and collaborative working where added value can be achieved	<ul style="list-style-type: none"> • COSLA and Improvement Service engagement • Community Planning Partners • City Deal • Clyde Valley arrangements • Shared Civil Contingencies Service 	3	
E1.3 Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	<ul style="list-style-type: none"> • Workforce Plan • Planning for the Future staff profile • VFTF strategy • New people strategy 	3	New Action Engage with External Audit Best Value annual theme of workforce innovation (Head of HR & Corporate Services, September 2024)
Supporting principle 2: developing the capability of the entity’s leadership and other individuals		Evaluation	Further action required
Requirement	Examples of supporting evidence		
E2.1 Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained	<ul style="list-style-type: none"> • Scheme of delegated functions and Scheme of Administration • Elected member inductions 	3	

	<ul style="list-style-type: none"> Codes of Conduct for Employees & Members 		
E2.2 Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	<ul style="list-style-type: none"> Scheme of Delegated Functions Scheme of Administration Council and Contract Standing Orders 	3	
E2.3 Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority	<ul style="list-style-type: none"> Scheme of Delegated Functions Quality Conversations Six monthly corporate performance reporting and departmental reviews 	3	
E2.4 Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks	<ul style="list-style-type: none"> Vision for the Future strategy Briefings to Members and Development Plans Corporate Training and Quality Conversations 	3	Carried forward Review elected member training and development, including provision of Equality and Fairness Risk assessment training and ensuring coverage of mandatory data protection and cyber essentials training - (Head of HR & Corporate Services, March 2025).
E2.5 Ensuring that there are structures in place to encourage public participation	<ul style="list-style-type: none"> Citizens' Panel Online engagement tools Participatory budgeting Community Councils and Tenant group support 	3	New Action A review of the Community Council Scheme of Establishment will be undertaken to incorporate new national

			guidance (Head of HR& Corporate Services, March 2025).
E2.6 Taking steps to consider the leadership’s own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections	<ul style="list-style-type: none"> • Chief Executive and Member meetings • Member Training and Development Plans • Leadership training 360 feedback • Inspection regimes 	3	
E2.7 Holding staff to account through regular performance reviews which take account of training or development needs	<ul style="list-style-type: none"> • Quality Conversations • Training and Development Plans • Chief Executive and Member meetings • New People Strategy 	3	
E2.8 Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing	<ul style="list-style-type: none"> • HR and Health and Safety policies • Employee counselling provision and Occupational Health provision • Stress risk assessment • New Health and Well-being Strategy and action plan • New People Strategy 	3	

Principle F: managing risks and performance through robust internal control and strong public financial management			
Supporting principle 1: managing risk		Evaluation	Further action required
Requirement	Examples of supporting evidence		
F1.1 Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making	<ul style="list-style-type: none"> • Scheme of Administration and Scheme of Delegated Functions • Risk Management Strategy • Strategic Risk Register, Department Risk Registers and other operational risk registers Data Protection Impact Assessment Framework 	3	
F1.2 Implementing robust and integrated risk management arrangements and ensuring that they are working effectively	<ul style="list-style-type: none"> • Risk Management Strategy 	3	
F1.3 Ensuring that responsibilities for managing individual risks are clearly allocated	<ul style="list-style-type: none"> • Risk Management Strategy • Audit and Scrutiny Committee role • Strategic Risk Register, Department Risk Registers and other operational risk registers 	3	
Supporting principle 2: managing performance		Evaluation	Further action required
Requirement	Examples of supporting evidence		
F2.1 Monitoring service delivery effectively including planning, specification, execution and independent post-implementation review	<ul style="list-style-type: none"> • Strategic planning and performance arrangements (Outcome Delivery Plan, Community Plan) • Performance Management Framework • Digital Transformation programme governance 	3	
F2.2 Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook	<ul style="list-style-type: none"> • Member Support team • Corporate report format guidance • Council Minutes and Committee reports 	3	

F2.3 Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible (OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making	<ul style="list-style-type: none"> • Scheme of Administration and Scheme of Delegated Functions • Internal Audit / External scrutiny arrangements • Audit and Scrutiny Committee and Reports 	3	
F2.4 Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement	<ul style="list-style-type: none"> • Directors' 1:1s with Convenors • Corporate Management Team briefings • Performance management framework 	3	
F2.5 Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (e.g. financial statements)	<ul style="list-style-type: none"> • Contract Standing Orders • Financial planning and management • Annual Report and Accounts 	3	
Supporting principle 3: robust internal control		Evaluation	Further action required
Requirement	Examples of supporting evidence		
F3.1 Aligning the risk management strategy and policies on internal control with achieving objectives	<ul style="list-style-type: none"> • Risk Management Strategy • Strategic Risk Register • Internal audit plan and reports • Risks linked to outcomes in key plans 	3	
F3.2 Evaluating and monitoring risk management and internal control on a regular basis	<ul style="list-style-type: none"> • Risk Management Strategy • Budget monitoring arrangements 	3	
F3.3 Ensuring effective counter fraud and anticorruption arrangements are in place	<ul style="list-style-type: none"> • Fraud, Bribery & Theft Policy (updated April 2022) • Compliance with the Code of practice on managing the risk of fraud and corruption • Anti-Money Laundering Policy • Fraud Response Statement 	3	
F3.4 Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor	<ul style="list-style-type: none"> • Annual Governance Statement • Annual Report and Accounts • Audit and Scrutiny Committee oversight of Internal /External Audit and Strategic Risks 	3	
F3.5 Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: provides a	<ul style="list-style-type: none"> • Audit and Scrutiny Committee chaired by non-Administration councillor 	3	

<p>further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment, that its recommendations are listened to and acted upon</p>	<ul style="list-style-type: none"> Audit and Scrutiny Committee oversight of Internal /External Audit and Strategic Risks Audit and Scrutiny Committee – Report Activity 		
<p>Supporting principle 4: managing data</p>		<p>Evaluation against code (1– not; 2– partial; 3– fully)</p>	<p>Further action required</p>
<p>Requirement</p>	<p>Examples of supporting evidence</p>		
<p>F4.1 Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data</p>	<ul style="list-style-type: none"> Codes of Conduct for Members and Employees Fraud, Bribery & Theft Policy (updated April 2022) Corporate training and guidance notes (Fol, Data Protection etc.) Information Governance Officer and Framework Records Management Plan Fraud Response Statement 	<p>3</p>	<p>Carried forward The development of a new Information Asset Register was completed in April 2024. Work is now underway to update and import existing records, undertake staff training and co-ordinate arrangements for departments to populate the system with up-to-date information over the coming months.</p>
<p>F4.2 Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies</p>	<ul style="list-style-type: none"> Data Loss Prevention programme Information Governance Officer Data protection policies Information Sharing Protocols and Data-sharing agreements 	<p>3</p>	

<p>F4.3 Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring</p>	<ul style="list-style-type: none"> • Performance Management Framework • Mid and end year reporting and review meetings • Local Government Benchmarking Framework analysis 	<p>3</p>	
<p>Supporting principle 5: strong public financial management</p>		<p>Evaluation</p>	<p>Further action required</p>
<p>Requirement</p>	<p>Examples of supporting evidence</p>		
<p>F5.1 Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance</p>	<ul style="list-style-type: none"> • Financial planning and management arrangements • Capital Investment Strategy • Treasury Management Strategy • Outcome Delivery Plan 	<p>3</p>	<p>New action Increase profile of financial resilience measures in longer term financial planning reports (Head of Finance, Feb 2025).</p>
<p>F5.2 Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks & controls</p>	<ul style="list-style-type: none"> • Budget monitoring reports • Annual report and accounts • Finance Business Partner Approach 	<p>3</p>	<p>Carried forward Accelerate development of an interface between Housing's Servitor system and the Council's Integra financial system (Director of Environment, September 2025).</p>

Principle G: implementing good practices in transparency, reporting, and audit to deliver effective accountability			
Supporting Principle 1: implementing good practice in transparency		Evaluation	Further action required
Requirement	Examples of supporting evidence		
G1.1 Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate	<ul style="list-style-type: none"> • Council website • Corporate Reporting Format guidance • Communications strategy 	3	
G1.2 Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand	<ul style="list-style-type: none"> • Annual Public Performance Report • Council website - performance pages • Evaluation of public performance reporting arrangements 	3	
Supporting principle 2: implementing good practises in reporting		Evaluation	Further action required
Requirement	Examples of supporting evidence		
G2.1 Reporting at least annually on performance, value for money and the stewardship of its resources.	<ul style="list-style-type: none"> • Annual report and accounts • Annual Public Performance Report • Local Government Benchmarking Framework and report • Strategic mid and end year reporting • Annual External Audit work on Best Value 	3	
G2.2 Ensuring members and senior management own the results	<ul style="list-style-type: none"> • Discussion at Council/Cabinet/Committees/CMT • Chief Executive review meetings • Chief Executive's 'Quality Conversation' 	3	
G2.3 Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the	<ul style="list-style-type: none"> • Annual governance statement 	3	

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

			arrangements. (Head of Communities and Transformation, March 2025)
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Evidence Matrices Guide

The following evidence matrices correspond to the coding in the previous tables. Principles are labelled alphabetically and supporting principles are labelled numerically. The requirements/evidence continue with the numerical labelling system. For example, B3.6 refers to core principle B, supporting principle 3, and requirement.

Evidence Matrix A – plans, policies and reports

Principle	A			B			C		D			E		F					G		
	A. 1	A. 2	A. 3	B. 1	B. 2	B. 3	C. 1	C. 2	D. 1	D. 2	D. 3	E. 1	E. 2	F. 1	F. 2	F. 3	F. 4	F. 5	G. 1	G. 2	G. 3
Annual Cabinet work plan										✓											
Annual Report & Accounts							✓								✓	✓		✓		✓	
Asset Management Plans											✓				✓						
Audit & Scrutiny Reports	✓						✓								✓	✓					
APSE benchmarking reports												✓									
Budget Consultation and accompanying Report				✓	✓	✓	✓	✓			✓										
Change & Investment programmes								✓			✓										
Chief Social Work Officer Annual Report				✓																	
Citizens' Panel research/ report	✓			✓	✓	✓			✓				✓								
City Deal								✓				✓									
Commissioner for ethical standards in public life Scotland	✓																				
Committee minutes and reports				✓											✓					✓	
Community Councils and Tenant group support													✓								

Community Plan (including FairER)				✓	✓	✓	✓														
Complaints Procedure and report	✓			✓																	
CP (and FairER) performance reports	✓					✓	✓														
Data Protection Governance Report															✓						
Equality & HR Mainstreaming report						✓															
Equality Mainstreaming Plan								✓													
Financial Planning Report						✓	✓	✓	✓	✓	✓			✓			✓				
Foi annual report and requests				✓																	
Fraud, Bribery & Theft Policy (updated April 2022)	✓											✓		✓	✓	✓	✓				
Get to Zero plans											✓										
HSCP Strategic Plan				✓			✓														
Internal Audit reports				✓										✓	✓						
LGBF Benchmarking Report				✓						✓	✓					✓			✓		
Local Development Plan 2 development								✓	✓		✓										
Meeting Agenda and Minutes	✓	✓					✓	✓	✓					✓						✓	
Outcome Delivery Plan			✓	✓	✓		✓										✓				
Planning for the Future				✓		✓					✓										
Public Performance Report				✓		✓	✓												✓	✓	
Records Management Plan				✓												✓					

Service Business Plans															✓						
Strategic Performance Reports				✓		✓				✓			✓		✓		✓				✓
Unacceptable Actions Policy	✓			✓																	
Workforce Plan											✓	✓									

Evidence Matrix B – strategies, standards and statements

Principle	A			B			C		D			E		F					G		
	A. 1	A. 2	A. 3	B. 1	B. 2	B. 3	C. 1	C. 2	D. 1	D. 2	D. 3	E. 1	E. 2	F. 1	F. 2	F. 3	F. 4	F.5	G. 1	G. 2	G. 3
Annual Governance Statement															✓	✓				✓	✓
Capital Investment Strategy							✓	✓			✓							✓			
Codes of Conduct for Members & Employees	✓	✓	✓										✓		✓		✓				
Communications Strategy and media reporting	✓			✓	✓	✓	✓												✓		
Corporate Procurement Strategy		✓						✓			✓	✓									
Customer Care Standards	✓			✓		✓															
Council Values	✓	✓	✓	✓			✓														
Declaration/Register of Employee Interests	✓		✓																		
Digital Information Asset Register																	✓				
Digital Transformation Strategy and Programme				✓			✓		✓	✓					✓			✓			
Fraud Response Statement	✓															✓	✓				

HSCP Participation & Engagement Strategy/ network					✓	✓	✓															
Locality Planning					✓	✓	✓															
National Care Service Bill												✓										
New Health and Well-being Strategy and Action Plan														✓								
New People Strategy		✓																				
Modern Slavery Charter		✓																				
Procurement Contract Register											✓											
Register of Interests	✓															✓		✓				
Risk Management Strategy				✓				✓		✓				✓		✓						
Social Media Policy & Protocol	✓			✓			✓															
Strategic Risk Register							✓	✓		✓				✓		✓						
Treasury Management Strategy							✓	✓			✓								✓			
Vision for the Future	✓			✓	✓	✓	✓						✓	✓								

Evidence Matrix C – supporting processes, systems and monitoring

Principle	A			B			C		D			E		F					G		
	A. 1	A. 2	A. 3	B. 1	B. 2	B. 3	C. 1	C. 2	D. 1	D. 2	D. 3	E. 1	E. 2	F. 1	F. 2	F. 3	F. 4	F.5	G. 1	G. 2	G. 3
Adherence to Local Government in Scotland Act			✓												✓						
Adopting recommendations included in External Audit Reports and inspections															✓						✓
Audit and Scrutiny Committee	✓	✓		✓											✓		✓				
Budget planning and monitoring							✓	✓	✓	✓	✓					✓		✓			
Business Continuity Planning							✓			✓					✓						

Commonplace				✓		✓			✓				✓							
Chief Executive performance review meetings		✓																		
Call-in procedure			✓	✓										✓	✓					
Capital Project appraisal forms										✓										
Chief Executive and Member meetings													✓						✓	
Community Benefits Wish List				✓						✓										
Community Councils support													✓							
Community engagement and participation (FairER/ PB)					✓	✓	✓				✓		✓							✓
Community and voluntary organisations mapping database					✓															
Community Planning Partnership				✓	✓	✓	✓			✓		✓								✓
Compliance with CIPFA statement on role of Chief Financial Officer and head of Internal Audit			✓																	✓
Corporate Management Team briefings															✓					
Corporate Management Team monitoring														✓						
Corporate Reporting Format guidance															✓				✓	
Corporate Resource Planning											✓									
Council meetings and webcasts				✓																
Council Standing Orders	✓	✓	✓	✓				✓					✓		✓					
Council website	✓			✓		✓		✓											✓	
ERCLT – Transfer of Services Agreement and Articles of Association		✓			✓							✓								
Data Protection/Information Governance policies and frameworks	✓	✓		✓										✓			✓			

Directors' 1:1's with Convenors																	✓					
Discipline & Grievance procedures		✓																				
Economic Forecasts/Benchmarking						✓																
Employee Counselling													✓									
Fair Working Practices												✓										
Finance Business Partner Approach																				✓		
Financial Regulations			✓									✓										
Three capabilities (prevention, digital change and empowering communities)							✓															
General conditions of purchase		✓																				
HSCP & CPP Needs Assessments							✓															
HSCP and Locality networks and groups				✓	✓	✓																
H&S ICT system Core Systems development														✓								
hubWest													✓									
HR policies and procedures	✓	✓												✓								
Inductions and training				✓		✓								✓						✓		
Information Governance Framework																					✓	
Information Governance Officer																					✓	
Information Sharing Protocols																					✓	
Inspection regimes															✓							✓
Integrated Impact Assessment (Equality, Fairness and Rights)				✓				✓														
Integration scheme for ER HSCP		✓			✓																	
Job Descriptions			✓											✓								

Leadership Competencies	✓	✓																			
Management & Leadership Development Programmes													✓								
Member support team													✓		✓						
Members' Induction Programme	✓	✓											✓								
Monitoring Officer	✓		✓																		
Options appraisal guidance and training				✓						✓			✓								
Organisational Development Board													✓								
Partnership networks (inc. COSLA, IS, LG Digital Partnership, Clyde Valley, hubWest, VAER)													✓								
Participation Requests Framework						✓															
Performance Management Framework										✓					✓		✓				✓
Quality Conversations framework	✓	✓											✓								✓
Recruitment Code of Practice		✓															✓				
Risk Monitoring							✓							✓		✓					
Scheme of Administration	✓	✓	✓	✓				✓					✓	✓	✓						
Service/User design as part of change programme													✓								
Contract Standing Orders		✓	✓						✓				✓		✓						
Scheme of Delegated functions	✓	✓	✓	✓									✓	✓	✓						
Scoping citizen engagement software									✓												
Statutory provision and guidance			✓					✓													
Supporting community groups													✓								
Third Sector Interface via Voluntary Action East Renfrewshire					✓																