

EAST RENFREWSHIRE COUNCILAUDIT AND SCRUTINY COMMITTEE19 June 2025Report by Director of Business Operations and PartnershipsCODE OF CORPORATE GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT**PURPOSE OF REPORT**

1. To update the Audit and Scrutiny Committee on progress against improvement actions in the 2024/25 Code of Corporate Governance and to approve a new Code for 2025/26. The report also includes the draft Annual Governance Statement for the committee's consideration.

RECOMMENDATIONS

2. The Audit and Scrutiny Committee is asked to:
- (a) note progress on the 2024/25 Code of Corporate Governance improvement actions;
 - (b) approve the Code of Corporate Governance updates and actions for 2025/26 (Annex 1); and
 - (c) recommend to Council the approval of the 2024/25 Annual Governance Statement (Annex 2).

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 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 principles to demonstrate good corporate governance is included at the end of Annex 1 for ease of reference.

7. All councils must comply with 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 includes an update on new evidence we can present. It 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 2024/25 ACTIONS

8. In May 2025, an update on the improvement actions from the 2024/25 Code of Corporate Governance was produced. [Available here.](#)

9. Seven improvement actions listed in the 2024/25 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.

- **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, will be completed by June 2024. (Head of Communities & Transformation, June 2024). This action was delayed due to the General Election – carried forward to September 2024.
- **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).
- **B2.2 and G3.5** - Review the Council's strategic and community planning frameworks to align with Vision for the Future. (Head of Communities & Transformation, April 2025).
- **B3.6 and F5.1** - Increase profile of financial resilience measures in longer term financial planning reports (Head of Finance, February 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).
- **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 & Transformation, March 2025).

10. The remaining actions are ongoing and are included in the 2025/26 Code (actions are organised by their corresponding supporting principle within the Code):

- **A1.3 and B1.3** - Complete the review of the Council's Standing Orders (Democratic Services Manager, Autumn 2025).
- **A1.3 and B1.3** - Conduct a review of the Council's Schemes of Administration and Delegated Functions (Democratic Services Manager, Autumn 2025).
- **B2.2 and G3.5**- Review community planning governance structures aligned to A Place to Grow (Head of Communities & Transformation, November 2025).

- **C2.4** - Implement a proportionate response to the new Consumer Duty (Director of Business Operations & Partnerships, March 2026).
- **E2.4** - Review elected member training and development, including provision of Equality, Fairness & Rights Impact assessment training and ensuring coverage of mandatory cyber essentials training (Head of HR & Corporate Services, March 2026).

UPDATED CODE OF CORPORATE GOVERNANCE FOR 2025/26

11. The proposed updated Code of Corporate Governance for 2025/26 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 2024/25 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 provided improvement actions and new evidence. Much of the Code was scored as fully compliant, with examples of evidence provided. The review of the 2024/25 code identified a small number of areas that were partially compliant and scored as '2', until the actions associated with these sub-principles have been completed. These are:

- **A1.3 and B1.3** - Complete the review of the Council's Standing Orders (Democratic Services Manager, Autumn 2025).
- **A1.3 and B1.3** - Conduct a review of the Council's Schemes of Administration and Delegated Functions (Democratic Services Manager, Autumn 2025).
- **C2.4** - Implement a proportionate response to the new Consumer Duty (Director of Business Operations & Partnerships, March 2026).

14. Several new actions have also been identified to further improve compliance with the Code. Key actions for 2025/26 are:

- **C1.4 F1.1, F1.2, F1.3 and F3.1** - Update of the Council's Strategic Risk Framework and Strategy into a single document, aligned to 'A Place to Grow' – accompanied with risk management training for Elected Members (Resilience Coordinator, December 2025).
- **D2.3** - Review strategic performance management framework and reports to align with 'A Place to Grow' (Head of Communities & Transformation, June 2026).
- **F4.1** - Submission of the Council's amended Records Management Plan for the approval of the Keeper of the Records of Scotland (Head of Legal Services, May 2025).
- **F5.2** - The Servitor system is coming to end of life; a data review is ongoing to identify risks due to duplication. Furthermore, a Digital Improvement Strategy has commenced within the Housing Repairs Service, which will replace Servitor and see introduction of all jobs being raised on Integra (Director of Environment, April 2026).

15. Once approved, the Code of Corporate Governance 2025/26 and improvement actions will be made available on the Council's website and a progress update on the actions will be made in May 2026 after the close of the 2025/26 financial year.

ANNUAL GOVERNANCE STATEMENT

16. 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 (AGS) in the Annual Report and Accounts. This statement sets out the governance framework, a review of its effectiveness and key actions planned relating to governance for the following year. A draft proposed AGS is attached at Annex 2. Note the actions in the AGS are included in the Code of Corporate Governance. The 2024/25 Annual Report and Accounts will be published later in the year including, subject to the Committee's and Council approval, the AGS.

CONCLUSION

17. 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"*.

18. 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 from last year (2024/25) has been posted on the Council's website, accessible [here](#). Subject to Audit and Scrutiny Committee's approval, the new revised Code for 2025/26 will be posted on the Council website in June 2025. The Annual Governance Statement, following Council approval of the Annual Accounts 2024/25 will be posted on the Council website in September 2025.

RECOMMENDATIONS

19. The Audit and Scrutiny Committee is asked to:

- (a) note progress on the 2024/25 Code of Corporate Governance improvement actions;
- (b) approve the Code of Corporate Governance updates (Annex 1) and actions for 2025/26; and
- (c) recommend to Council the approval of the 2024/25 Annual Governance Statement (Annex 2).

Louise Pringle
Director of Business Operations and Partnerships
20 June 2025

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BACKGROUND PAPERS

- Code of Corporate Governance, Audit & Scrutiny Committee, June 2024
- Annual Report and Accounts 2023/24, Audit and Scrutiny Committee, June 2024

Annex 1: NEW EAST RENFREWSHIRE COUNCIL CODE OF CORPORATE GOVERNANCE 2025/2026

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	
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 Schemes of Administration and Delegated Functions Council values Register of interests 	2	Ongoing Complete the review of the Council's Standing Orders (Democratic Services Manager, Autumn 2025).

			Ongoing Conduct a review of the Council's Schemes of Administration and Delegated Functions (Democratic Services Manager, Autumn 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, Dignity at Work • Data Protection Policy and associated Information Governance Framework • Social Media Strategy & 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, Dignity at Work • 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 • People Strategy and associated action plan 	3	
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. Place to Grow & Organisational Health Check) 	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) • Other statutory provision (e.g. planning legislation, placing requests, health & safety etc.) 	3	

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 • Fol annual report and requests • 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	Ongoing Complete the review of the Council's Standing Orders (Democratic Services Manager, Autumn 2025).

			Ongoing Conduct a review of the Council's Schemes of Administration and Delegated Functions (Democratic Services Manager, Autumn 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 (A Place to Grow) • Community Planning Partnership • Online Citizen Engagement Tool • Budget Engagement • Community Benefits Wish List • HSCP Strategic Planning Group • HSCP Participation and Engagement Strategy • HSCP Strategic Commissioning Plan • Consultation through Equality, Fairness and Rights Risk Assessments. 	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 Locality Planning - targeted and joint approaches to improving outcomes in specific communities HSCP Strategic Planning Group HSCP Participation and Engagement Strategy HSCP Strategic Commissioning Plan 	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 HSCP Strategic Planning Group Alcohol and Drug Partnership HSCP Participation and Engagement Strategy Stakeholder engagement via Integration Joint Board and Performance and Audit Committee 	3	Ongoing Review community planning governance structures aligned to a Place to Grow (Head of Communities & Transformation, November 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 	3	

	<ul style="list-style-type: none"> Voluntary organisations and Community Groups database HSCP Participation & Engagement Network 		
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 Participation & Engagement Network Equality and Human Rights Mainstreaming report including equality outcomes HSCP Strategic Planning Group 	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 Equality and Human Rights Mainstreaming report including equality outcomes HSCP Participation & Engagement Network 	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 • Consultation through Equality, Fairness and Rights Risk Assessments. • Non-residential charging policy – public engagement 	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 Strategy & Protocol • Citizens' Panel reports and newsletters • Locality Planning • HSCP Participation and Engagement Group • HSCP Strategic Planning 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 Strategy & Protocol • Locality Planning • HSCP Participation and Engagement Group • Consultation through Equality, Fairness and Rights Risk Assessments. • 	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 • Place to Grow Strategy • Financial Planning including resilience • HSCP Needs Assessment • Consultation through Equality, Fairness and Rights Risk 	3	

	Assessments with focus on Children's Rights <ul style="list-style-type: none">• Youth Rights Association and Champions Board engagement		
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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 / Place to Grow Key Council strategic plans (e.g. Locality plans) Public Performance reporting HSCP Strategic Plan 	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"> Organisational Health Check Place to Grow Communications Strategy Locality Planning Budget setting process (including public engagement) HSCP Strategic Plan HSCP Annual Performance Report 	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 Place to Grow Annual report and accounts Council Report – Financial Planning HSCP Annual Performance Report 	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 IJB Risk Management Strategy 	3	New Action Update of the Council's Strategic Risk Framework and Strategy into a single document, aligned to 'Place to Grow'

			– accompanied with risk management training for Elected Members (Resilience Coordinator, December 2025).
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. • HSCP Strategic Plan • HSCP Annual Performance Report 	3	
Supporting principle 2: sustainable economic, social and environmental benefits		Evaluation	Further action required
Requirement	Examples of supporting evidence		
C2.1 Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision	<ul style="list-style-type: none"> • Capital Investment Strategy • City Deal • Procurement strategies and policies • Budget Strategy Group • Climate Impact Assessments • Implementation of Consumer Duty 	3	

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	<ul style="list-style-type: none"> • Capital Investment Strategy • Budget Strategy Group and annual & multi-year budget process • Strategic Risk Register monitoring 	3	
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	<ul style="list-style-type: none"> • Council Standing Orders and Scheme of Administration • Budget consultation exercise • Main Issues Report & Local Development Plan 	3	
C2.4 Ensuring fair access to services.	<ul style="list-style-type: none"> • Integrated Impact Assessment (Equality, Fairness and Rights) • Equality Outcomes Mainstreaming Plan and Report • Fairer Scotland Duty 	2	Ongoing Implement a proportionate response to the new Consumer Duty (Director of Business Operations & Partnerships, March 2026).

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 HSCP Participation and Engagement Network Non-residential charging policy – public engagement Consultation through Equality, Fairness and Rights Risk Assessments. Climate Impact Assessments 	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 • Audit & Scrutiny Committee 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 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 • Place to Grow Delivery Plan & Organisational Health check • HSCP Strategic Plan • HSCP Implementation plan 	3	New Action Review strategic performance management framework and reports to align with 'Place to Grow' (Head of Communities & Transformation , June 2026).
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 • Analysis and reporting of Local Government Performance Framework • HSCP Annual Performance Report 	3	

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 HSCP Strategic Plan HSCP Implementation plan 	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"> Place to Grow Delivery Plan Community Benefits Wish List Corporate procurement Alternative models of service delivery - Care Reform 	3	

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 	3	
E1.2 Recognising the benefits of partnerships and collaborative working where added value can be achieved	<ul style="list-style-type: none"> • COSLA, SOLACE 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 • A Place to Grow • People Strategy and associated action plan • HSCP Workforce Plan 	3	
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 • Codes of Conduct for Employees & Members 	3	
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 	3	

	<ul style="list-style-type: none"> • Council and Contract Standing Orders 		
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"> • A Place to Grow • Briefings to Members and Development Plans • Quality Conversations Framework • Learning and development leadership sessions 	3	Ongoing Review elected member training and development, including provision of Equality, Fairness and Rights Impact assessment training and ensuring coverage of mandatory cyber essentials training (Head of HR & Corporate Services, March 2026).
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 • HSCP Strategic Plan 	3	

	<ul style="list-style-type: none"> HSCP Participation & Engagement Network 		
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 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 Learning and Development Plans Chief Executive and Member meetings People Strategy and associated action plan 	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 People Strategy and associated action plan Investment in Employee Wellbeing & Development fund 	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	New Action Update of the Council's Strategic Risk Framework and Strategy into a single document, aligned to 'Place to Grow' – accompanied with risk management training for Elected Members (Resilience Coordinator, December 2025).
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 • IJB 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 • IJB Performance and Audit Committee 	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 (A Place to Grow and Organisational Health Check) 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 IJB Performance and Audit Committee 	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	New Action Update of the Council's Strategic Risk Framework and Strategy into a single document, aligned to 'Place to Grow' – accompanied with risk management training for Elected Members (Resilience Coordinator, December 2025).
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 • Internal Audit plan and reports 	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 Regular Internal Audit review of risk management & corporate governance embedded in audit plan 	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 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	<ul style="list-style-type: none"> Audit and Scrutiny Committee chaired by non-Administration councillor Audit and Scrutiny Committee oversight of Internal /External Audit and Strategic Risks Audit and Scrutiny Committee – Report Activity IJB Performance and Audit Committee Clinical and Care Governance Group 	3	
Supporting principle 4: managing data		Evaluation against code (1– not; 2– partial; 3– fully)	Further action required
Requirement	Examples of supporting evidence		
F4.1 Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data	<ul style="list-style-type: none"> Codes of Conduct for Members and Employees Fraud, Bribery & Theft Policy (updated April 2022) Information Governance Framework (includes policies, procedures & training) 	3	New Action Submission of the Council's amended Records Management

	<ul style="list-style-type: none"> Corporate Information Asset Register Records Management Plan Fraud Response Statement 		Plan for the approval of the Keeper of the Records of Scotland (Head of Legal, May 2025).
F4.2 Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies	<ul style="list-style-type: none"> Data Loss Prevention programme Data protection Policy Information Sharing Protocols and Data-sharing agreements Corporate Information Asset Register 	3	
F4.3 Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring	<ul style="list-style-type: none"> Performance Management Framework Mid and end year reporting and review meetings Local Government Benchmarking Framework analysis Internal Audit plan and reports 	3	
Supporting principle 5: strong public financial management		Evaluation	Further action required
Requirement	Examples of supporting evidence		
F5.1 Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance	<ul style="list-style-type: none"> Financial planning and management arrangements Capital Investment Strategy Treasury Management Strategy 	3	
F5.2 Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks & controls	<ul style="list-style-type: none"> Budget monitoring reports Annual report and accounts Finance Business Partner Approach 	3	New Action Servitor system is coming to end of life, a data review is ongoing to

			identify risks due to duplication. Furthermore, a Digital Improvement Strategy has commenced within the Housing Repairs Service, which will replace Servitor and see introduction of all jobs being raised on Integra. (Director of Environment, April 2026)
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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 – information should adhere to Government Digital Service (GDS) standards and meet accessibility requirements • Corporate Reporting Format guidance • Communications strategy • Social Media Strategy & Protocol • Internal promotion of updated Plain English guide 	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 - information should adhere to Government Digital Service (GDS) standards and meet accessibility requirements • 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 • HSCP Annual Performance Report 	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 results on this assessment including an action plan for improvement and evidence to demonstrate good governance	<ul style="list-style-type: none"> • Annual governance statement • Code of Corporate Governance improvement actions published online 	3	
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 IJB Performance and Audit Committee 	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 Audit and Scrutiny Committee Internal Audit Charter 	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	

<p>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</p>	<ul style="list-style-type: none"> • Community Planning Partnership governance arrangements • Ongoing approach to community engagement, participation and feedback on decisions 	<p>3</p>	<p>Ongoing</p> <p>Review community planning governance structures aligned to a Place to Grow (Head of Communities & Transformation, November 2025).</p>
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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 - engaging stakeholders effectively, including individual citizens and service users and requirement 3.6 - Taking account of the interests of future generations of tax payers and service users

Evidence Matrix

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Adherence to Local Government in Scotland Act			✓												✓						
Adopting recommendations included in External Audit Reports and inspections															✓						✓
Alcohol and Drug Partnership					✓																
Alternative models of service delivery - Care Reform											✓										
Annual Cabinet work plan										✓											
Annual Governance Statement															✓	✓				✓	✓

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Annual Report & Accounts							✓								✓	✓		✓		✓	
APSE benchmarking reports												✓									
Asset Management Plans											✓				✓						
Audit & Scrutiny Reports	✓						✓								✓	✓					
Audit and Scrutiny Committee	✓	✓		✓										✓		✓					✓
Budget Consultation and accompanying Report				✓	✓	✓	✓	✓			✓										
Budget Engagement					✓																
Budget planning and monitoring							✓	✓	✓	✓	✓					✓		✓			
Business Continuity Planning							✓			✓				✓							
Call-in procedure			✓	✓											✓	✓					
Capital Investment Strategy							✓	✓			✓							✓			
Capital Project appraisal forms											✓										
Change & Investment programmes								✓			✓										
Chief Executive and Member meetings													✓							✓	

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Chief Executive performance review meetings		✓																			
Chief Social Work Officer Annual Report				✓																	
Citizens' Panel research/ reports	✓			✓	✓	✓			✓				✓								
City Deal								✓				✓									
Climate Impact Assessment								✓	✓												
Clinical and Care Governance Group																	✓				
Codes of Conduct for Members & Employees	✓	✓	✓										✓		✓		✓				
Commissioner for ethical standards in public life Scotland	✓																				
Committee minutes and reports				✓											✓					✓	
Communications Strategy and media reporting	✓			✓	✓	✓	✓												✓		
Community and voluntary organisations mapping database					✓																

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Community Benefits Wish List				✓							✓										
Community Councils and Tenant group support													✓								
Community Councils support													✓								
Community engagement & participation (FairER/ Participatory Budgeting)					✓	✓	✓				✓		✓								✓
Community Plan (& FairER) performance reports	✓					✓	✓														
Community Plan (Place to Grow)				✓	✓	✓	✓														
Community Planning Partnership				✓	✓	✓	✓			✓		✓									✓
Complaints Procedure and reports	✓			✓																	
Compliance with CIPFA statement on role of Chief Financial Officer and head of Internal Audit			✓																		✓
Consultation through Equality, Fairness and				✓		✓			✓												

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Rights Risk Assessments																					
Contract Standing Orders		✓	✓						✓				✓		✓						
Corporate Information Asset Register																	✓				
Corporate Management Team briefings															✓						
Corporate Management Team monitoring														✓							
Corporate Procurement Strategy		✓						✓			✓	✓									
Corporate Reporting Format guidance															✓				✓		
Corporate Resource Planning											✓										
COSLA, SOLACE and Improvement Service engagement												✓									
Council meetings and webcasts				✓																	
Council Standing Orders	✓	✓	✓	✓				✓					✓		✓						
Council Values	✓	✓	✓	✓			✓														
Council website – information should adhere to Government	✓			✓		✓		✓											✓		

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Digital Service (GDS) standards and meet accessibility requirements																					
Customer Care Standards	✓			✓		✓															
Data Loss Prevention programme																	✓				
Data Protection Governance Report																✓					
Data Protection Policy	✓	✓		✓										✓			✓				
Declaration/Register of Employee Interests	✓		✓																		
Digital Transformation Strategy and Programme				✓			✓		✓	✓					✓			✓			
Directors' 1:1's with Convenors															✓						
Discipline & Grievance procedures		✓																			
Economic Forecasts/Benchmarking							✓														
Employee Counselling													✓								
Equality & HR Mainstreaming report						✓															

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
including equality outcomes																					
Equality Mainstreaming Plan								✓													
ERCLT – Transfer of Services Agreement and Articles of Association		✓			✓							✓									
Fair Working Practices											✓										
Finance Business Partner Approach																		✓			
Financial Planning Report						✓	✓	✓	✓	✓	✓				✓			✓			
Financial Regulations			✓								✓										
Fol annual report and requests				✓																	
Fraud Response Statement	✓															✓	✓				
Fraud, Bribery & Theft Policy (updated April 2022)	✓												✓		✓	✓	✓				
General conditions of purchase		✓																			
Get to Zero plans											✓										
H&S ICT system Core Systems development													✓								

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Health and Well-being Strategy and Action Plan													✓								
HR policies and procedures e.g. discipline and grievance, Dignity at Work	✓	✓											✓								
HSCP & CPP Needs Assessments						✓															
HSCP and Locality networks and groups				✓	✓	✓															
HSCP Annual Performance Report							✓			✓									✓		
HSCP Implementation Plan										✓											
HSCP Participation and Engagement Group						✓															
HSCP Participation & Engagement Network					✓	✓			✓				✓								
HSCP Participation and Engagement Strategy			✓	✓																	
HSCP Strategic Commissioning Plan				✓	✓																
HSCP Strategic Plan				✓			✓			✓			✓								

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
HSCP Strategic Planning Group				✓	✓	✓															
HSCP Workforce Plan												✓									
hubWest												✓									
IJB Performance and Audit Committee															✓						
IJB Risk Management Strategy							✓							✓							
Implementation of Consumer Duty								✓													
Inductions and training				✓		✓							✓				✓				
Information Governance Framework																	✓				
Information Governance Officer																	✓				
Information Governance policies and frameworks	✓	✓		✓										✓			✓				
Information Sharing Protocols																	✓				
Inspection regimes													✓								✓
Integrated Equalities, Fairness and Rights Impact Assessment (EFRIA)				✓				✓													

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Integration scheme for ER HSCP		✓			✓																
Internal Audit Charter																					
Internal Audit plan reports															✓	✓					✓
Internal promotion of updated Plain English guide																			✓		
Investment in Employee Wellbeing & Development fund													✓								
Job Descriptions			✓										✓								
Leadership Competencies	✓	✓																			
Leadership training													✓								
Learning and Development Plans													✓								
Learning and development leadership sessions													✓								
LGBF Benchmarking Report				✓						✓		✓					✓			✓	
Local Development Plan 3 development								✓	✓		✓										
Locality Planning					✓	✓	✓														

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Management & Leadership Development Programmes													✓								
Meeting Agenda and Minutes	✓	✓					✓	✓	✓						✓					✓	
Member support team													✓		✓						
Members' Induction Programme	✓	✓											✓								
Modern Slavery Charter		✓																			
Monitoring Officer	✓		✓																		
National Care Service Bill											✓										
Non-residential charging policy – public engagement						✓			✓												
Online citizen engagement tool				✓		✓			✓				✓								
Options appraisal guidance and training				✓					✓			✓									
Organisational Development Board													✓								
Participation Requests Framework						✓															

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Partnership networks (inc. COSLA, IS, LG Digital Partnership, Clyde Valley, hubWest, VAER)												✓									
People Strategy and associated action plan		✓																			
Performance Management Framework										✓					✓		✓			✓	
Place to Grow	✓			✓	✓	✓	✓				✓		✓		✓						
Planning for the Future				✓		✓						✓									
Procurement Contract Register											✓										
Public Performance Report				✓		✓	✓												✓	✓	
Quality Conversations framework	✓	✓										✓	✓							✓	
Records Management Plan				✓													✓				
Recruitment Code of Practice		✓															✓				
Register of Interests	✓														✓		✓				
Risk Management Strategy				✓			✓			✓				✓		✓					

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Regular Internal Audit review of risk management & corporate governance embedded in audit plan																✓					
Risk Monitoring							✓							✓		✓					
Scheme of Administration	✓	✓	✓	✓				✓					✓	✓	✓						
Scheme of Delegated functions	✓	✓	✓	✓									✓	✓	✓						
Scoping citizen engagement software									✓												
Service Improvement Plans															✓						
Service/User design as part of change programme													✓								
Social Media Strategy & Protocol	✓					✓													✓		
Stakeholder engagement via Integration Joint Board and Performance and Audit Committee					✓																
Statutory provision and guidance (e.g. planning legislation, placing			✓					✓													

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
requests, health & safety, etc.)																					
Strategic Performance Reports				✓		✓				✓			✓		✓		✓			✓	
Strategic Plan, Non-residential Charging Policy engagement						✓															
Strategic planning & performance arrangements (A Place to Grow/Organisational Health Check)			✓				✓								✓						
Strategic Risk Register							✓	✓		✓				✓		✓					
Stress risk assessment													✓								
Supporting community groups													✓								
Third Sector Interface via Voluntary Action East Renfrewshire					✓																
Three capabilities - prevention, digital change and empowering communities)							✓														
Treasury Management Strategy							✓	✓			✓							✓			

Principle	A			B			C		D			E		F					G		
Supporting principle	1	2	3	1	2	3	1	2	1	2	3	1	2	1	2	3	4	5	1	2	3
Evidence	1.1 - 1.4	2.1 - 2.4	3.1 - 3.4	1.1 - 1.4	2.1 - 2.3	3.1 - 3.6	1.1 - 1.5	2.1 - 2.4	1.1 - 1.2	2.1 - 2.5	3.1 - 3.4	1.1 - 1.3	2.1 - 2.8	1.1 - 1.3	2.1 - 2.5	3.1 - 3.5	4.1 - 4.3	5.1 - 5.3	1.1 - 1.2	2.1 - 2.5	3.1 - 3.5
Unacceptable Actions Policy	✓			✓																	
Workforce Plan											✓	✓									
Youth Rights Association and Champions Board engagement						✓															

Annex 2: ANNUAL GOVERNANCE STATEMENT 2024-25

East Renfrewshire Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards. We ensure that public money is safeguarded and properly accounted for and that our resources are used economically, efficiently and effectively.

In discharging this accountability, our elected members and senior officers are responsible for putting in place proper arrangements for the governance of our business and the stewardship of our resources and assets. As part of this responsibility, we review and adopt a Code of Corporate Governance annually.

The Code is built around these seven principles:

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

An update on progressing the actions from the previous version of the Code of Corporate Governance has been undertaken and was considered at the Audit & Scrutiny Committee at the meeting of the 20 June 2024. An update on the actions and related documentation is available on the Council website or via these links

https://www.eastrenfrewshire.gov.uk/media/10322/CoCG-actions-23-24/pdf/CoCG_Updates_3.pdf?m=1718295494470 and

https://www.eastrenfrewshire.gov.uk/media/10476/Code-of-Corporate-Governance-2024-to-2025/pdf/Code_of_Corporate_Governance_24-25_for_website.pdf?m=1718972832703

The Council has also established various subsidiaries and associates to deliver services more effectively. While these organisations are required to implement their own organisational governance and management arrangements and structures, they also form part of the overall governance environment of the Council 'family'.

Compliance

This statement outlines East Renfrewshire Council's level of compliance with the Code of Practice on Local Authority Accounting in the UK, based on International Financial Reporting Standards which detail the requirements for an Annual Governance Statement.

In line with CIPFA's Financial Management Code, which assists Councils in validating their financial sustainability by following a series of principles, the Head of Finance has completed an assessment demonstrating the Council's compliance with the code and noting that the

position is unchanged from that reported in the Annual Governance Statement last year. The assessment validates that the Council has strong foundations to:

- Financially manage the short, medium and long-term finances of the Council;
- Manage financial resilience to meet unforeseen demands on services; and
- Manage unexpected shocks in the organisation's financial circumstances.

Further reviews of compliance with the code will be carried out yearly and any outstanding matters or areas of improvement will be included in the action plan within this statement.

The Council's committee structure in terms of the number of committees, their composition and their terms of reference is set out in the Scheme of Administration. The Council made full use of remote meetings technology during the year and committees met in accordance with the meetings calendar.

The purpose of the governance framework

The governance framework comprises the systems, processes, culture and values by which we control our processes and engage with our residents and communities. It enables us to monitor the progress we have made towards achieving our strategic outcomes and to consider whether those outcomes have led to the delivery of appropriate, cost-effective services.

Our 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 assurance of effectiveness. Our system of internal control is based on an ongoing process designed to identify and prioritise the risks to achieving our outcomes, 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.

Our system of internal financial control is based on a well-established framework of regular management and performance information, financial regulations, administrative procedures, management supervision, and a system of delegation and accountability. Regular reviews of information and systems within this framework are undertaken by our managers.

The system includes –

- A clear strategic direction set out in the 3 pillars of 'A Place to Grow', supported by a set of 3 values and 3 organisational capabilities (amended by Council from 5 capabilities in June 2023).
- Sound financial management arrangements which comply with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government.
- Clear roles and responsibilities for the Corporate Management Team (CMT) and elected members, with well-defined delegation arrangements.
- A statutory section 95 officer and a Chief Financial Officer for East Renfrewshire Health and Social Care Partnership (HSCP) Integration Joint Board.

- An Audit and Scrutiny Committee which provides a robust and effective level of scrutiny and challenge.
- High standards of budgeting, monitoring and reporting.
- Regular reviews of periodic and annual financial reports, which indicate both financial performance and actual expenditure against forecasts
- Clearly defined capital expenditure guidelines.
- Matching of asset base to Council objectives in terms of suitability and sustainability, and supported by appropriate asset management plans overseen by the Corporate Asset Management Group.
- Well embedded and systematic approach to risk management.
- Well-developed corporate performance management arrangements, with regular reports to the Corporate Management Team, Committees and Council. Performance management reports are also published on the Council's website.
- Procedures in place to help members and employees comply with relevant codes of conduct and policies.
- The provision of extensive training and development opportunities for all elected members and employees.

A governance framework has been in place at East Renfrewshire Council for the year ended 31 March 2025 and up to the date of approval of the Statement of Accounts.

Review of effectiveness

We have responsibility for conducting, at least annually, a review of the effectiveness of our governance framework including the system of internal control. The review of the effectiveness of the framework is informed by the work of the Corporate Management Team, who have responsibility for the development and maintenance of the governance environment, the Chief Internal Auditor's annual report, and comments made by external auditors and other scrutiny agencies, regulators and inspectorates.

Internal Audit is our independent appraisal function established for the review of the internal control system as a service to the organisation. The service objectively examines, evaluates and reports on the adequacy of our internal control as a contribution to the proper, economic, efficient and effective use of the Council's resources.

The Internal Audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and have adopted the new Global Internal Audit Standards (GIAS) from the effective date of their introduction on 1 April 2025. The service undertakes an annual programme of work approved by the Audit and Scrutiny Committee based on a five-year strategic plan. The strategic plan is based on a formal risk-based audit needs assessment which is revised on an ongoing basis to reflect evolving risks and changes within the Council. The Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of the system of internal control.

All our elected members and officers are committed to the concept of sound governance and the effective delivery of services. The Audit and Scrutiny Committee perform an effective scrutiny and challenge role in relation to the application of the Code of Corporate Governance and regularly monitor the performance of the Council's Internal Audit service and strategic risk management arrangements.

The Council complies with the CIPFA Code of Practice on Managing the Risk of Fraud & Corruption (2014) by supporting its Anti-Fraud, Bribery and Theft Strategy 2022-2027, approved by the Corporate Management Team. This strategy outlines the measures taken by the Council to protect itself against malpractice through either fraud or corrupt practices. The strategy is supported by Council policies & procedures including the Whistleblowing Policy, Anti-Money Laundering Policy, Guidance on Gifts and Hospitality and Register (Probity Register), information on a declaration of interest, Code of Conduct for Elected Members, Code of Conduct for Employees and the Information and Cyber Security Policy. The identification of risk is carried out in line with the Council's Risk Management Framework 2023-2025.

Using tools made available by the Chartered Institute of Public Finance and Accountancy (CIPFA) for a review on what is accepted as best practice for local authority audit committees, the Committee progressed a self-assessment of its effectiveness at the end of 2021 and start of 2022. In June 2022, the Committee endorsed the self-evaluation recommendations made by the Audit and Scrutiny Committee prior to the Local Government Elections that year.

Self-evaluations continue to be considered useful by the Committee, such as for analysing performance and enhancing its practices. It was intended to pursue a mid-Administration self-evaluation towards the end of 2024 and start of 2025. Due to staff turnover, commencement of the review was delayed slightly to the start of 2025, when updated CIPFA Best Practice guidance was distributed to Audit & Scrutiny Committee Members, together with a self-evaluation questionnaire for their completion. A related review meeting was organised to consider the feedback and development of an Action / Improvement Plan. Work on the review is ongoing, and it is anticipated that the review will be completed and related recommendations will be approved by the Committee prior to the 2025 summer recess.

Progress against actions from last year's plan

The improvement activities noted in the previous Annual Governance Statement were progressed as follows:

ACTIVITY	PROGRESS	RESPONSIBLE OFFICER
Review elected member training and development, including provision of Equality and Fairness Risk assessment training and ensuring coverage of mandatory cyber essentials training	Ongoing - Elected Members received additional bespoke training. This training focussed on best practice guidance and the role of Elected Members in relation to mainstreaming, equality outcomes, policy development and scrutiny. Elected Members have recently been reminded to complete the newly updated mandatory 'Information & Cyber Security' online course.	Democratic Services Manager
A review of the Community Council Scheme of Establishment will be undertaken to incorporate new national guidance	Complete - The Community Council Scheme of Establishment has been reviewed in light of the new national guidance, and no changes are necessary at this time. The Scheme will continue to be kept under review, and	Head of Human Resources and Corporate Resources

	any modifications will be reported to Council as required.	
Complete the review of the Council's Standing orders	Ongoing - An initial review of the Standing Orders has been conducted by the Democratic Services Team. A Member/Officer Working Group has been formed to undertake a more formal review of the Standing Orders and provide recommendations to the full Council. Any proposed amendments will be submitted to the Council by autumn.	Democratic Services Manager
Conduct a review of the Council's Schemes of Administration and Delegated Functions	Ongoing - An initial review of the Schemes of Administration and Delegation has been conducted by the Democratic Services Team. A Member/Officer Working Group is being formed to undertake a more formal review of these governance documents and provide recommendations to the full Council. Any proposed amendments will be submitted to the Council by autumn.	Democratic Services Manager
Review the Council's strategic and community planning frameworks to align with A Place to Grow	Complete – 'A Place to Grow' delivery plan, including new Council 'Organisational Health-check' section (to replace former Customer, Efficiency, People section of the Outcome Delivery Plan) was approved by Council in April 2025. There will be ongoing alignment of all other council plans and strategies to 'A Place to Grow' over time in line with natural refresh periods.	Head of Human Resources and Corporate Resources
Review community planning governance structures	Ongoing – as part of the 'A Place to Grow' vision planning and delivery plan, we have completed a mapping of all current partnership groups and how these align to the three vision pillars. With the vision and delivery plan approved the next stage will be to strengthen the community planning governance structures to oversee the delivery of the vision.	Head of Human Resources and Corporate Resources
Accelerate development of an interface between Housing's Servitor system and the Council's Integra financial system	Ongoing	Director of Environment
Continue with manual checks by Procurement of all Housing invoices or certificated payments over	Process changed - certificates are now checked within Integra so no offline work is required	Chief Procurement Officer

£50k until the new Servitor/Integra interface is in place		
Implement a proportionate response to the new <u>Consumer Duty</u>	Ongoing – National guidance on the new Consumer Duty arrived later than expected, in February 2025. Councils have not been given additional resource to implement this duty so a proportionate response, implemented over time, will be appropriate. We are assessing the merits of embedding this new duty into the Equality & Fairness & Rights Assessment process (EFRIA) as part of a broader review process.	Director of Business Operations and Partnerships
Engage in 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 for 2024/25	Complete - ‘A Place to Grow’, the Community Planning Partnership’s long-term vision for 2040 as approved by Council in September 2024 and publicly launched in December, with the Delivery Plans approved by Council in April 2025. A ‘Place to Grow’ community conference was held on 26 April 2025 and attended by over 100 local groups and organisations and staff.	Director of Business Operations and Partnerships

Other key developments during 2024/25

Responses made to Second Review of Scottish Parliament Boundaries, e.g. Council, April 2024.
Declaration of a local Housing Emergency at Council, September 2024.
Annual Procurement Report 2023/24 and Annual update to the Procurement Strategy 2023-26 considered by Cabinet, October 2024.
Agreement to form a Board to oversee delivery of The Promise in East Renfrewshire, Council, October 2024.
Accounts Commission published East Renfrewshire Council’s Controller of Audit Report for Best Value in February 2025.
New Medium Term Financial Strategy 2025-30 approved by Council, February 2025.
Updated Civic Event Protocol (Incorporating Flag Flying Protocol) approved by Council, February 2025.
Trading Under Best Value report considered by Cabinet, March 2025.
Equality & Human Rights Mainstreaming Report, including new Equality Outcomes for 2025-29 considered by Council, April 2025.

Key actions planned relating to governance for 2025/26

ACTIVITY	RESPONSIBLE OFFICER	TARGET DATE
Submission of the Council's amended Records Management Plan for the approval of the Keeper of the Records of Scotland.	Head of Legal	May 2025
Update of the Council's Strategic Risk Framework and Strategy into a single document, aligned to 'A Place to Grow' – accompanied with risk management training for Elected Members.	Chief Executive	November 2025
Review strategic performance management framework and reports to align with 'A Place to Grow'.	Head of Communities & Transformation	June 2026
Finalise Community Planning Governance Structures aligned to 'A Place to Grow'.	Head of Communities and Transformation	November 2025

Certificates of Assurance for Internal Financial Control

The Chief Executive, Directors of each Department and the Chief Executive of the Culture and Leisure Trust have all signed Certificates of Assurance for Internal Control and have confirmed that to the best of their knowledge, corporate governance arrangements and financial controls in their Department have been, and are, working well and there are no new significant matters arising which would require to be raised specifically.

Statement on the role of the Chief Financial Officer in Local Government

Under the Code we are required to state whether we comply with the CIPFA statement on the role of the Chief Financial Officer in Local Government and, if not, to explain how our governance arrangements deliver the same impact. The full statement is:

The Chief Financial Officer in a public service organisation:

- Is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the Council's strategic objectives sustainably and in the public interest;
- Must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer-term implications, opportunities and risks are fully considered, and alignment with the Council's financial strategy; and
- Must lead the promotion and delivery by the whole Council of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

To deliver these responsibilities the Chief Financial Officer:

- Must lead and direct a finance function that is resourced to be fit for purpose; and
- Must be professionally qualified and suitably experienced.

The Council considers that it is fully compliant with the above statement.

Assurance

We consider that the governance and internal control environment operating during 2024/25 provided reasonable and objective assurance that any risks impacting on the achievement of our strategic outcomes were identified, and appropriate actions were taken.

Looking ahead well-established systems remain in place to review our governance and internal control environment. We will continue to review our corporate governance arrangements and closely monitor progress on the key improvement actions to support our ultimate aim: making people's lives better in East Renfrewshire.

Cllr Owen O'Donnell
Leader of the Council

Steven Quinn
Chief Executive
On behalf of East Renfrewshire
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