

REPORT TO: SCRUTINY COMMITTEE - 28 JUNE 2023

REPORT ON: ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31 MARCH 2023

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 167-2023

1 PURPOSE OF REPORT

To present the Annual Governance Statement for approval and inclusion into the unaudited Annual Accounts for the year ended 31 March 2023.

2 RECOMMENDATIONS

It is recommended that the Committee:

- i notes the contents of this covering report;
- ii approves the Annual Governance Statement which is included as an Appendix to this report;
- iii instructs the Executive Director of Corporate Services to include the Annual Governance Statement in the Annual Accounts for the year to 31 March 2023;
- iv notes that a copy of the approved Annual Governance Statement will be submitted to the Dundee Health and Social Care Partnership for assurance purposes; and
- v notes the impact of the coronavirus pandemic on the Council's corporate governance as detailed in the Annual Governance Statement.

3 FINANCIAL IMPLICATIONS

None.

4 BACKGROUND

4.1 The relevant statutory provisions regarding the preparation of the Council's Accounts are contained in the Local Authority Accounts (Scotland) Amendment Regulations 2014. Section 5 of these regulations require "...an annual review of the effectiveness of a local authority's system of internal control. The findings of that review are to be considered at a meeting of elected members, and following that review, members must approve an Annual Governance Statement. There is no requirement to have separate meetings for the consideration of the findings and then the approval of the Annual Governance Statement. Both may be undertaken at the same meeting."

4.2 As in previous years the Annual Accounts (including the Annual Governance Statement) will be prepared in accordance with the Code of Practice on Local Authority Accounting (the Code) which stipulates that the following information should be included in the Annual Governance Statement:

- i. An acknowledgement of responsibility for ensuring there is a sound system of governance;
- ii. An indication of the level of assurance that the systems and processes that comprise the Council's governance arrangements can provide;
- iii. A brief description of the key elements of the governance framework;

- iv. A brief description of the process that has been applied in maintaining and reviewing the effectiveness of the governance arrangements, including some comment on the role of the Council, internal audit and other explicit reviews/assurance mechanisms;
- v. An outline of the actions taken, or proposed, to deal with significant governance issues, including an agreed action plan; and
- vi. A specific statement on whether the Council's financial management arrangements conform with the governance requirements of the CIPFA *Statement on the Role of the Chief Financial Officer in Local Government* (2016) as set out in the CIPFA's *Delivering Good Governance in Local Government: Framework* (2016) and where they do not, an explanation of how they deliver the same impact.
- vii. A specific statement on whether the Council's financial management arrangements conform with the requirements of the CIPFA Financial Management (FM) Code (2019). Compliance or reasons for non-compliance with the FM Code must be reported in the Council's Annual Governance Statement.

4.3 The Annual Governance Statement for the year ended 31 March 2023 is included on Appendix A. The Annual Governance Statement includes reference to the revised governance arrangements that have been in place since the outbreak of Covid 19 in March 2020 and the continued impact on governance arrangements up to the time of publication and is expected to continue for some time. As the pandemic progressed into 2022/2023 the impact reduced but the council continued to take steps to ensure adherence to all Scottish Government advice to remain Covid-19 safe for Elected Members, employees, service users and members of the public.

5 **POLICY IMPLICATIONS**

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6 **CONSULTATIONS**

The Council Leadership Team were consulted in the preparation of this report and agreed with its contents.

7 **BACKGROUND PAPERS**

None.

ROBERT EMMOTT
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

13 JUNE 2023

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

Dundee City Council is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards. This is to ensure that public funds and assets at its disposal are safeguarded, properly accounted for and used economically, efficiently and effectively. The Council also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

In discharging these duties Elected Members and senior officers are responsible for implementing effective arrangements for governing the Council's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

To this end the Council has approved and adopted a Local Code of Corporate Governance that is consistent with the principles of the CIPFA/SOLACE (Chartered Institute of Public Finance and Accountancy / Society of Local Authority Chief Executives) framework Delivering Good Governance in Local Government. The Local Code of Corporate Governance explains how Dundee City Council delivers good governance and this Annual Governance Statement reviews the effectiveness of these arrangements.

In addition, the Council is responsible for confirming effective corporate governance arrangements exist within its other group entities. In line with Accounts Commission guidance, including Safeguarding Public Money: are you getting it right?, Following the Public Pound and Arm's Length External Organisations (ALEOs): are you getting it right?, part of that responsibility is about ensuring that public money is being used appropriately and achieving Best Value.

The Council's Governance Framework

The governance framework comprises the systems, processes, cultures and values by which the Council is directed and controlled. It also describes the way it engages with, accounts to and leads the local community. It enables the Council to monitor the achievement of its planned objectives and outcomes and to consider whether those objectives and outcomes have led to the delivery of appropriate, cost-effective services.

The Local Code of Corporate Governance is supported by detailed evidence of compliance which is regularly reviewed by a working group of senior officers.

Within the overall control arrangements the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented altogether or detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision and checking.

The overall control arrangements include:

- Identifying the Council's objectives in the Council Plan, Community Plan and Local Outcomes Improvement Plan (City Plan).
- Monitoring of achievement of those objectives and outcomes by the Council and senior officers.
- A systematic approach to monitoring service performance at Elected Member, senior officer and project level.
- Reporting performance regularly to Council committees.
- Three-year service plans for all service areas. Regular performance reports in relation to the service plans began to be reported to relevant Committees from November 2021.
- Performance Management Framework.
- Clearly defined Standing Orders and Schemes of Administration covering Financial Regulations, Tender Procedures and Delegation of Powers.
- A Monitoring Officer to ensure compliance with laws and regulations.
- A Scrutiny Committee and individual Service Committees.
- Approved Corporate Fraud and Corruption Policy including "whistle-blowing" arrangements under the Public Interest Disclosure Act 1998.
- Ethical Values Framework.
- A Corporate Integrity Group.
- Corporate Compliance Group.
- A Serious Organised Crime Group.
- Senior Officer Resilience Group.

- Council Leadership Team and each Service's Senior Management Teams.
- Participating in the National Fraud Initiative for sharing and cross-matching data with regular reports to Committee.
- Formal project appraisal techniques and project management disciplines.
- Setting targets to measure financial and service performance.
- Long-term Financial Outlook and Financial Strategy 2020 – 2030.
- Medium-term Financial Strategy.
- Formal revenue and capital budgetary control systems and procedures.
- Clearly defined capital expenditure guidelines.
- A Capital Governance Group consisting of senior officers from across Council services and chaired by the Executive Director of Corporate Services.
- The Council, together with NHS Tayside have established an Integrated Health and Social Care Partnership (HSCP). The HSCP has established a governance structure and an integrated senior management structure to support delivery of its key objectives and outcomes.
- An Our People Strategy is in place to support delivery of the Council Plan and its strategic priorities.
- A Risk Management Policy and Strategy, Corporate and Service Risk Registers.
- Corporate Risk and Assurance Board, chaired by the Executive Director of Corporate Services as Senior Responsible Officer for risk.
- Corporate Governance Assurance Statement Group.
- Strategic Information Governance Group.
- Data Protection Policy and Data Breach Management Procedure.
- The assurances provided by internal audit through their independent review work of the Council's governance, risk management and control framework.
- Chief Social Work Officer governance arrangements.

Review of Effectiveness

Members and officers of the Council are committed to the concept of sound governance and the effective delivery of Council services and take into account comments made by external and internal auditors and other review agencies and inspectorates and prepare actions plans as appropriate.

The effectiveness of the governance framework is reviewed annually by a working group of senior officers. The 2022/2023 review of governance arrangements against the Local Code of Corporate Governance has identified the Council as being 99% (2021/2022: 98%) compliant with the principles of the CIPFA/SOLACE framework Delivering Good Governance in Local Government.

In addition, Executive Directors from each service have made a self-assessment, in conjunction with their senior management teams, of their own governance, risk management and internal control arrangements. This involved the completion of a 75-point checklist covering eight key governance areas of Service Planning and Performance Management; Internal Control Environment; Fraud Prevention and Detection; Budgeting, Accounting and Financial Control; Risk Management and Business Continuity; Asset Management; Partnerships; and Information Governance. This again indicated a high level of compliance, with an overall score above 91% for 2022/2023 (2021/2022: 91%).

The Internal Audit Service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and reports functionally to the Scrutiny Committee. Conformance with the PSIAS has been confirmed independently, through the completion of a formal External Quality Assurance process. Internal Audit undertakes an annual programme of work, which is reported to the Scrutiny Committee. The Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework. The overall audit opinion, is that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and control for the year to 31 March 2023.

The Executive Director of Corporate Services complied fully with the five principles of the role of the Chief Financial Officer, as set out in CIPFA guidance. The Council's financial management arrangements conform with the requirements of the CIPFA Financial Management (FM) Code (2019).

Impact of Coronavirus Pandemic on Corporate Governance

The Covid-19 emergency has impacted on all areas of society and on all aspects of normal daily life, particularly since the implementation of the first national lock-down in March 2020. These impacts were initially severe but have reduced in subsequent financial years. The majority of 2022/2023 was not affected by the pandemic to the same degree as previous years. All levels of government have acted to support and protect the most vulnerable citizens, local businesses, key suppliers and the third sector

during this challenging and unprecedented time. This action seeks to maintain resilience during this crisis and ensure that people and organisations emerge from the crisis in the best possible shape.

Conducting the Annual Governance Review during the Coronavirus Pandemic

With significant organisational disruption, including new emergency responsibilities, increased staff absence and also staff working remotely, conducting a review in the normal way has been challenging. The following measures have been used to ensure a meaningful but focused review:

- The annual self-assessment review conducted by each Council Service has been completed and progress will be updated before the final review of the Annual Governance Statement in the Audited Accounts; and
- Using existing reports, reviews and assessments where possible to provide assurance.

Reflecting the challenges from Coronavirus in the Annual Governance Statement

The Annual Governance Statement assesses the governance arrangements in place for 2022/2023. The majority of the financial year was not affected by coronavirus and the conclusion on whether or not governance is fit for purpose should reflect normal operations, the Annual Governance Statement is required to reflect the circumstances at the time of publication and therefore, it should be recognised that coronavirus has impacted on governance arrangements since March 2020. However as the pandemic progressed into 2022/2023 the impact has reduced to the point that any specific or remaining issues, for example, monitoring of financial impacts are now being dealt with as part of business as usual arrangements.

Local Response and Risk Management Arrangements

- The Scrutiny Committee in June 2022 considered the annual Audit Scotland report, Local Government in Scotland Overview for 2022 ([Report 176-2022](#)) which provides an overview of the wider challenges which have been facing councils ongoing response to the Covid-19 pandemic and the challenges in recovering services.
- The Scrutiny Committee in September 2022 considered the Audit Scotland report on Scotland's Financial Response to Covid ([Report 260-2022](#)). The council's report considered the key messages and recommendations of Audit Scotland. The Council's existing and planned key actions to address these recommendations include:
 - All additional Covid-19 related expenditure and funding is included within Corporate revenue budget monitoring process which is regularly reported to the Policy and Resources Committee.
 - Information on the purpose and level of reserve balances is included in the annual accounts which are reported to the Scrutiny Committee.
 - To review its medium- and longer-term financial plans to reflect the ongoing impact and financial consequences of the pandemic. These were reported to elected members in this financial year.
 - Internal Audit conducted a review of the Council's Covid-19 funding which was reported to Scrutiny Committee on 29 June 2022 ([Report 157-2022](#)). This included the arrangements in place within the Council to track and monitor the portfolio of different COVID-19 funding streams.
 - Many of the additional Covid-19 funds included a requirement to report directly to the Scottish Government to demonstrate use of the funds for the intended purpose. The council has complied with this requirement.
 - The Council has regularly reported on the local response and risk management arrangements associated with the response to the pandemic. Last year's Local Code of Corporate Governance report which was reported to the Policy and Resources Committee on 27 June 2022 ([Report 140-2022](#)) summarised the various reports that the Council has presented to committee in response to the pandemic including the funding and logistical consequences of delivering the local government response, the various actions implemented by the Council and the Scottish and UK Governments in response to the on-going Covid-19 emergency, and the associated financial implications.
 - As part of the updated service planning processes Services were requested to review those items included within the Covid-19 Recovery Plan that were considered to have an ongoing impact and ensure that actions to address these priorities were reflected in these plans. These plans, together with any subsequent progress updates, have been considered by various committees throughout the past two years.

Continuous Improvement Agenda

The Council's progress against the Continuous Improvement Agenda items for 2022/2023 is detailed at Appendix 1. Several items are still in progress and have been carried forward to be actioned in 2023/2024. Additional areas for improvement have also been identified by the Council's Corporate Governance Assurance Statement Group and these are included, along with the areas for improvement carried forward, at Appendix 2 and form the Continuous Improvement Action Plan for 2023/2024. These were identified by Executive Directors and Heads of Services in the self-assessment checklists that were completed as part of the Council's assurance gathering process. The Council's Governance structure is shown at Appendix 3.

Group Entities

In respect of the Joint Boards, Joint Committee, Charities and Companies that fall within the Council's group boundary, the review of their governance, risk management and control framework is informed by:

- Annual Governance Statements included in the respective financial statements of the Joint Boards and Tayside Contracts Joint Committee.
- Assurances from company directors and/or the other senior company officials.
- The work of the relevant bodies' respective external auditors (and where relevant internal audit function) and other interim reports.
- Completion of self-assessment checklists.

The Dundee City Integration Joint Board (DCIJB) and Dundee Health and Social Care Partnership (DHSCP) were formed in April 2016, at which time an approved Strategic and Commissioning Plan was in place and proper due diligence had been carried out in respect of the financial contributions transferred to the DCIJB at the outset. The Scottish Government, Integrated Resources Advisory Group, Finance Guidance includes a section on Following the Public Pound which details the requirement to put in place arrangements to maintain control and clear public accountability over public funds. More specifically, these arrangements should cover the resources delegated to the DCIJB by the Council and NHS Tayside as well as the resources allocated to the Council and NHS Tayside by the DCIJB to be used as directed and set out in the Strategic and Commissioning Plan. In terms of Council resources, projected outturns against budgets have been and will continue to be monitored and reviewed on a continuous basis with corresponding reports being presented to the DCIJB at regular intervals. In addition, the Council's Policy and Resources Committee is responsible for the scrutiny of integrated health and social care. The Section 95 Officers from the Council and the DCIJB have worked, and will continue to work, together closely. Over time, the format and focus of monitoring will change as budgets and services become more integrated and aligned with the priorities set out in the Strategic and Commissioning Plan.

DCIJB comprises six voting members, three nominated by Dundee City Council and three nominated by Tayside NHS Board, as well as non-voting members including a Chief Officer and Chief Finance Officer appointed by the DCIJB. As a legacy from the response to the Covid-19 pandemic, all formal DCIJB meetings continued to be held online throughout the 2022/2023 financial year.

The main features of the DCIJB's governance framework in existence during 2022/2023 were:

- The Integration Scheme as the overarching agreement between the Integration Joint Board, NHS Tayside and the Council as to how the planning for and delivery of delegated health and social care services is to be achieved reflecting a range of governance arrangements required to support this arrangement. This was reviewed by the statutory partners during 2021/2022 and early 2022/2023 with a revised scheme submitted to Scottish Ministers for approval at the end of June 2022 and final approval received in November 2022.
- The senior leadership team of the DHSCP consisting of the Chief Officer, Head of Finance and Strategic Planning (Chief Finance Officer) and two Head of Service of Health and Social Care Services. The Chief Finance Officer has overall responsibility for the DCIJB's financial arrangements and is professionally qualified and suitably experienced to lead the DCIJB's finance function and to direct staff accordingly.
- Formal regular meetings of the senior leadership team including professional advisers.
- Standing Orders, Financial Regulations and a Code of Conduct including the publication of Register of Member's Interests and the nomination of the Clerk to the DCIJB as Standards Officer were all in place during 2022/2023.
- The DCIJB met remotely on seven occasions throughout the year to consider its business. Three development sessions were also held remotely as part of the 2023/2024 budget development process. A further eight development sessions were held covering DCIJB Members Induction, Primary care Improvement Plan, the National Care Service, Alcohol and Drug Prevention, the Strategic Commissioning Plan, Protecting People Annual Reports, IJB Equalities Development and Trauma Informed Practice.
- The DCIJB's Performance and Audit Committee met remotely on four occasions throughout the year to enhance scrutiny of the performance of the DCIJB and audit arrangements in line with regulations and good governance standards in the public sector.
- Internal Audit arrangements for 2022/2023 were approved at the Performance and Audit Committee meeting held on the 20 July 2022 including the appointment of the Chief Internal Auditor of FTF Internal Audit and Management Services to the role of Chief Internal Auditor of the DCIJB supported by the Council's Internal Audit Service. An Internal Audit Plan for 2022/2023 was approved drawing on resources from both organisations.
- The assurances provided from internal audit through their independent review work of the DCIJB's internal control systems.

- Assurances were provided to the Performance and Audit Committee in relation to Clinical, Care and Professional Governance through the presentation of a Chairs Assurance Report from the Clinical, Care and Professional Governance Group to each meeting of the Committee.
- The Chief Finance Officer complied fully with the five principles of the role of the Chief Finance Officer, as set out in CIPFA guidance.
- Compliance with CIPFA's Financial Management Code.

During 2022/2023 the effects of the pandemic were reduced but still clearly visible. Partnership services have therefore continued to provide a pandemic response, whilst also consolidating adaptations to services and practice to become mainstream, long-term models of service provision. The enduring nature of the pandemic has meant that recovery activity in many aspects of the DCIJB's work have been focused on establishing a 'new normal' across integrated health and social care services and supports rather than returning to pre-pandemic ways of working. The risk now for the DCIJB is the availability of resources for Covid-19 recovery. The pandemic has resulted in increased demand for services while there is no additional funding available from 2023/2024 onwards to support any Covid-19 legacy expenditure.

The DHSCP has been impacted by the same recruitment challenges in a range of disciplines and professions as other health and social care services across Scotland. This issue is highlighted in the DCIJB's Strategic Risk Register and is monitored for impact. Work is ongoing through the DCIJB's Workforce Plan and national initiatives to address this risk.

Despite the pressures seen throughout 2022/2023 all services continue to be underpinned by the principles of the DCIJB's Strategic and Commissioning Plan 2019-2022. The plan sets out the context within which integrated services in Dundee operate and is shaped around the DHSCP's vision that "Each Citizen of Dundee will have access to the information and support that they need to live a fulfilled life." An extension to the plan to cover 2022/2023 was approved in February 2022 by the DCIJB following the recommendation of the DCIJB's Strategic Planning and Advisory Group that the vision and strategic priorities of tackling health inequalities, early intervention and prevention, localities and engaging with communities and developing models of support/pathways of care remained fit for purpose. However, work was required to update action lists associated with each priority considering feedback gathered from stakeholders, including members of the public, and other evidence gathered during the review of the existing plan. An addendum was developed to be read alongside the Strategic and Commissioning Plan 2019-2022 and the Equality Outcomes and Mainstreaming Framework 2019-2022. It is supported by the care group strategic planning / commissioning statements and transformation plans previously agreed by the DCIJB for areas such as mental health and wellbeing, carers, drug and alcohol and primary care. The addendum also reflected the priorities arising from Covid-19 remobilisation activity.

In June 2023 the DCIJB approved a revised Strategic and Commissioning Framework of the DCIJB 2023-2033 "The plan for excellence in health and social care in Dundee". This builds on the previous framework and reflects the outcome of considerable engagement with communities and stakeholders. There are six strategic priorities in the framework as follows:

- Inequalities (support where and when it is needed the most),
- self-care (supporting people to look after their wellbeing),
- open door (improving ways to access services and supports),
- planning together (planning services to meet local need),
- workforce (valuing the workforce), and
- working together (working together to support families).

The Scottish Government's Bill regarding the establishment of a National Care Service sets out plans to introduce Local Care Boards with the abolition of Integration Joint Boards. The DHSCP responded to the call for views on the draft legislation. Similar to other bodies, significant concerns have been raised around the content of the bill in terms of scope and financial implications of the legislation. While progress of the proposed legislation through the Scottish Parliament has been deferred while the Scottish Government considers the feedback from the call for views and engages in further consultation with stakeholders, the impact of the review on the DCIJB and its partners will be significant and will change the service delivery and governance landscape for adult social care. The National Care Service risk continues to pose a risk to the DCIJB's future existence and its ability to implement its Strategic Commissioning Plan. Given the uncertainty that currently exists there is a risk that partner bodies may be reluctant to provide investment for DHSCP developments.

Conclusion

The annual review demonstrates sufficient evidence that the code's principles of delivering good governance in local government operated effectively and the Council complies with the Local Code of Corporate Governance in all significant respects for 2022/2023. It is proposed over 2023/2024 steps are taken to address the items identified in the Continuous Improvement Agenda to further enhance the Council's governance arrangements.

Gregory Colgan
Chief Executive, Dundee City Council
28 June 2023

John Alexander
Leader of the Council
28 June 2023

CONTINUOUS IMPROVEMENT AGENDA FOR 2022/2023 – WITH PROGRESS UPDATES

The Council's Corporate Governance Assurance Statement group identified the following areas for improvement to be taken forward during 2022/2023. Full details are included in: The Local Code of Corporate Governance ([Report 140-2022](#)) and the 2021/2022 Annual Governance Statement ([Report 141-2022](#)) updated for final version in 2021/2022 Audited Accounts to Scrutiny Committee on 26 October 2022 ([Report 282-2022](#)).

ORIGINAL IMPROVEMENT AGENDA ON 2022/2023 LOCAL CODE OF CORPORATE GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT REPORTS						PROGRESS UPDATES	
	Improvement	Source	Details	Responsible Officer	Target Completion Date	Actual Completion Date	Comments (e.g. Estimated Completion Date, Reasons for delays, etc.)
1	Update Corporate Asset Management Strategy.	Local Code of Corporate Governance 2017/2018. (Principle E: Developing the Entity). Report 223-2017	Carried forward from 2021/2022. In progress.	Executive Director of Corporate Services.	31/12/22	26/06/23	Corporate Asset Management Plan has been discussed by Capital Governance group and will be reported to Policy and Resources Committee in June 2023. Action completed.
2	Continue to develop Business Continuity Strategy.	Local Code of Corporate Governance 2017/2018. (Principle F: Managing Risk). Report 223-2017	Carried forward from 2021/2022. In progress.	Service Manager - Community Safety and Resilience.	31/12/22		The Community Safety and Resilience Manager has provided a Business Continuity Plan (BCP) template to Council Heads of Service to assist each service to update their BCP plans. *
3	Develop programme for consideration of the suitability of key Operational IT systems.	Annual Governance Statement 2018/2019. (Self-Assessment Checklist (SAC): Internal Control Environment section). Report 214-2018	Carried forward from 2021/2022. In progress.	Head of Customer Services and IT.	31/10/22	16/03/23	Systems identified as key Council applications as defined on the IT Disaster Recovery Plan have been reviewed in conjunction with lead users of those systems and with reference on some to recent reports to Committee approving their renewal. Action completed.
4	Replace Construction Services' Costing System.		Carried forward from 2021/2022. In progress.	Head of Construction and Head of Customer Services and IT.	30/04/23		Devices and Licenses approved at Committee 24 th April 2023 and have been ordered and will then require set up. Programme for device roll out and training scheduled for July 2023. Build ongoing with phased go-live scheduled for late Summer - Sept 2023. Amend the completion date to 01/10/2023. *

5	Revise Corporate Fraud Policy.	Internal Audit Report (Ref 2018/21).	Carried forward from 2021/2022. In progress.	Senior Manager – Internal Audit.	31/08/22	21/12/22	Document now reviewed and issued to all staff as a confirmed policy. Action completed. SharePoint link: Counter Fraud and Corruption Policy.
6	Develop a future needs analysis and workforce plan within each service area for the short, medium and long term in line with the Our People and Workforce Strategy.	Best Value Self-Assessment Report 68-2020	Carried forward from 2021/2022. In progress.	Joint Head of People	31/03/23		Final draft of Future Needs Analysis now awaiting approval by Executive Director. * All Service level Workforce Plans completed on 4 th April 2023.
7	Review the Council's response to Covid 19 crisis.		Carried forward from 2021/2022. In progress. Including lessons learned, good practice, and areas for improvement.	Chief Executive / Executive Director of Corporate Services.	31/12/22	31/12/22	Complete no further action, any specific or remaining issues e.g. monitoring of financial impacts are now been dealt with as part of business as usual arrangements. Action completed.
8	Identify the most appropriate apps in O365 to improve Council Services.	Annual Governance Statement 2020/2021. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2021/2022. In progress.	Joint Head of People.	31/12/22	09/03/23	I.T. and Learning and Organisational Development are working together to continuously identify and improve O365 tools and Apps. Action completed.
9	Review the Long-term Financial Strategy to reflect the impact of Covid-19.	Audit Scotland's 2021/2022 Annual Audit Report, recommendation 4.	New for 2022/2023.	Executive Director of Corporate Services.	31/12/22	26/09/22	This item was considered as part of the Financial Outlook and Strategy agreed by Policy and Resources Committee on 26 September 2022 (Report 257-2022 refers). Action completed.
10	Develop Risk Board to oversee legislative changes.	Annual Governance Statement 2021/2022. (Self-Assessment Checklist (SAC): Internal Control Environment section).	New for 2022/2023.	Executive Director of Corporate Services.	31/03/23	16/08/22	Board now established with quarterly meetings of all Heads of Service and representation from Internal Audit and Risk Management. Action completed.

*Carried forward items have been included in Appendix 2 with new target completion dates.

APPENDIX 2

CONTINUOUS IMPROVEMENT AGENDA FOR 2023/2024:

The Council's Corporate Governance Assurance Statement group has identified the following areas for improvement, full details are included in the Council's Local Code of Corporate Governance, to be taken forward during 2023/2024:

	Improvement	Source	Details	Responsible Officer	Target Completion Date
1	Continue to develop Business Continuity Strategy.	Local Code of Corporate Governance 2017/2018. (Principle F: Managing Risk). Report 223-2017	Carried forward from 2021/2022. In progress.	Service Manager - Community Safety and Resilience.	31/12/23
2	Replace Construction Services' Costing System.		Carried forward from 2021/2022. In progress.	Head of Construction and Head of Customer Services and IT.	01/10/23
3	Develop a future needs analysis and workforce plan within each service area for the short, medium and long term in line with the Our People and Workforce Strategy.	Best Value Self-Assessment Report 68-2020	Carried forward from 2021/2022. In progress. To ensure staff skills match service delivery requirements and align workforce and strategic planning to ensure citizen's needs are being met in accordance with agreed priorities and statutory duties.	Joint Head of People.	31/12/23
4	Implementation of Corporate Property Management system.	Annual Governance Statement 2022/2022. (Self-Assessment Checklist (SAC): Internal Control Environment section).	New for 2023/2024.	Head of Design and Property Services.	31/03/27
5	Roll-out Procurement Strategy, including implementation of Sourcing Strategies.	Annual Governance Statement 2022/2022. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2023/2024.	Head of Corporate Finance.	31/03/24
6	Full implementation of No Purchase Order No Pay.	Annual Governance Statement 2022/2022. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2023/2024.	Head of Corporate Finance.	31/03/24
7	Mandatory Data Protection Impact Assessment (DPIA) training for appropriate officers.	Annual Governance Statement 2022/2022. (Self-Assessment Checklist (SAC): Information Governance section).	New for 2023/2024.	Head of Democratic and Legal Services.	31/03/24
8	Review the Council's Standing Orders.	Annual Governance Statement 2022/2022. (Self-Assessment Checklist (SAC): Internal Control Environment section).	New for 2023/2024.	Head of Democratic and Legal Services.	30/09/23

Dundee City Council's Governance Structure

