

**REPORT TO:** CITY GOVERNANCE COMMITTEE - 23 JUNE 2025

**REPORT ON:** LOCAL CODE OF CORPORATE GOVERNANCE

**REPORT BY:** EXECUTIVE DIRECTOR OF CORPORATE SERVICES

**REPORT NO:** 168-2025

**1 PURPOSE OF REPORT**

- 1.1 To present to Committee the Council's Local Code of Corporate Governance.

**2 RECOMMENDATIONS**

It is recommended that the Committee:-

- (i) approves the annual compliance review and updated Local Code of Corporate Governance as detailed in Appendix 1;
- (ii) notes the progress against the 2024/2025 improvement action plan in Appendix 2;
- (iii) approves the areas for improvements listed in Appendix 3 for 2025/2026; and
- (iv) notes the compliance against the seven core principles of good governance from the CIPFA/SOLACE Delivering Good Governance in Local Government Framework (2016).

**3 FINANCIAL IMPLICATIONS**

- 3.1 There are no direct financial implications arising from this report.

**4 BACKGROUND**

- 4.1 In 2016, CIPFA extensively revised the Code in its publication "Delivering Good Governance in Local Government: Framework" and the accompanying Guidance notes for Scottish Authorities, 2016 edition. The contents of the attached arise as a result of consideration of the Code including the requirement to improve accountability to the public and stakeholders by explaining how the authority has resolved any governance issues raised in the previous year's statement. An Annual Governance Statement is included in the Council's Annual Accounts and is also reported separately to Scrutiny Committee.
- 4.2 The annual compliance review seeks to maintain a high standard of corporate governance and to ensure continuous improvement. Previous compliance reviews suggest a high level of compliance with the guidelines, although further areas for improvement have been identified and acted upon as required. In addition, national reports issued by relevant regulatory bodies are now referred to the Scrutiny Committee and/or the relevant service committee where appropriate.

**5 CURRENT COMPLIANCE REVIEW**

- 5.1 The current compliance review against existing guidance, to consider Corporate Governance arrangements and their implications for the authority, was carried out by senior Council officers and agreed by the Council Leadership Team.
- 5.2 Consistent use of the same scoring mechanism supports year on year monitoring of improvement and allows the Council to assess the extent of its compliance with the CIPFA guidelines. The scoring mechanism suggests that the Council is 99% (2023/2024: 99%) compliant with the guidelines which, given their wide scope, is considered very good.

- 5.3 The scoring mechanism was used to assist and prepare the Improvement Agenda in Appendix 3 whereby senior officers identified areas where compliance with the code could be improved during the year. This also helps inform the overall Improvement Agenda in the Council's Annual Governance Statement.
- 5.4 In addition, as part of the Annual Governance Statement Executive Directors from each service are required to complete a self-assessment checklist in conjunction with their senior management teams, of their own governance, risk management and internal control arrangements. This exercise involves the completion of a 76-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. That again indicated a very high level of compliance, with an overall score above 93% (2023/2024: 92%).

## **6 POLICY IMPLICATIONS**

- 6.1 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.

## **7 CONSULTATIONS**

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

## **8 BACKGROUND PAPERS**

- 8.1 CIPFA's Delivering Good Governance in Local Government: Framework (2016) and corresponding Guidance Notes for Scottish Local Authorities (2016).

**PAUL THOMSON**  
**EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**3 JUNE 2025**

## **DUNDEE CITY COUNCIL**

### **LOCAL CODE OF CORPORATE GOVERNANCE (2024/2025)**

#### **FOREWORD**

Dundee City Council strives to meet the highest standards of corporate governance to help ensure that it meets its objectives. The Council is determined to ensure that it delivers the best possible services to city residents. It has developed a modern and effective local democracy that responds quickly and flexibly and delivers high quality services when and where people need them.

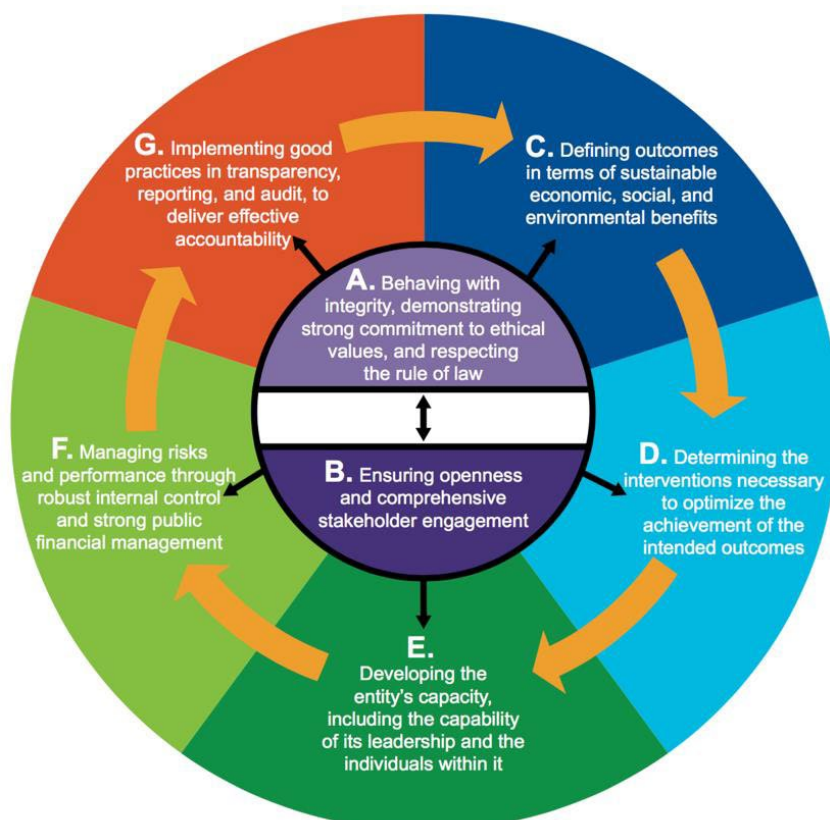
The Council is committed to effective decision-making that is transparent and open to genuine scrutiny. To support this, it provides on its website ([www.dundeeccity.gov.uk](http://www.dundeeccity.gov.uk)) details of its plans, policies, procedures and performance.

#### **DEFINITION**

Corporate Governance is the system by which Dundee City Council directs and controls its functions and relates to its community. An Annual Governance Statement is included in the Council's Annual Accounts each year and is also reported separately to Scrutiny Committee.

#### **THE CODE**

The Local Code of Corporate Governance for the Council consists of seven main principles of good governance derived from CIPFA's Delivering Good Governance in Local Government: Framework (2016):-



#### **BEHAVING WITH INTEGRITY, DEMONSTRATING STRONG COMMITMENT TO ETHICAL VALUES AND RESPECTING THE RULE OF LAW**

The Council is committed to the seven principles of Good Governance. The Council has introduced an Ethical Values Framework which is underpinned by these principles and is comprised of a framework of policies, procedures, behaviours and values by which the Council is controlled and governed. The documents that make up this framework provide the structures and guidance that Elected Members and Officers require in order to ensure effective governance across the organisation.

The Best Value Self-Evaluation ([Report 68-2020](#)) presented to committee in February 2020 covered eight Best Value themes, one of which was Governance and Accountability. The report highlighted the Council's commitment to the Local Code of Corporate Governance, the fact that good financial governance and scrutiny arrangements are in place, and that the roles and responsibilities of the statutory posts and Executive Directors are clearly set out in the Council's Standing Orders. This self-evaluation report also puts forward key improvement actions covering all eight themes which indicates that the Council is committed to continuous improvement not only to meet its basic standards but to be able to demonstrate advanced or exemplary practice.

The corresponding Accounts Commission [Best Value Assurance Report on Dundee City Council](#) which was published in September 2020 and reported to Committee in November 2020 ([Report 284-2020](#)) describes the Council's numerous strengths under the Governance and Accountability theme. It also highlights that this was one of only two themes that did not have any further areas of improvement that hadn't already been identified by the Council and reported to either Policy and Resources or Scrutiny Committee as part of its improvement agenda which is informed by the Local Code of Corporate Governance and the results from the governance self-assessment checklists completed by the Council's Service areas. This indicates that the Council's current corporate governance assurance process is a robust system of self-assessment.

The position around the Council's progress against the key improvement actions in the Best Value Self-Evaluation report was closely and regularly monitored and updated reports on progress were reported to committee in April 2021 ([Report 128-2021](#)), November 2021 ([Report 292-2021](#)), June 2022 ([Report 137-2022](#)), and December 2022 ([Report 293-2022](#)).

The Accounts Commission's Best Value Thematic Review 2023/2024 which was published in August 2024 and reported to the Scrutiny Committee in September 2024 ([Report 258-2024](#)). For 2023/24 the Accounts Commission had directed auditors to report on workforce innovation and how councils are responding to workforce challenges. The Best Value Thematic Report 2023/2024 is positive and demonstrates good progress since the Best Value Audit in 2020. The report provides assurance that Dundee City Council continues to comply with its statutory obligations to secure Best Value.

The new Strategic Workforce Plan 2023-2028 supersedes the Our People Strategy sets out the strategic direction and ambitions for the workforce, linked to the City and Council plans with four clear values framed around a positive employee experience:

- 1) To be open and honest;
- 2) To be fair and inclusive;
- 3) To always be learning; and
- 4) To be innovative and transforming.

The Council has a range of systems and procedures in place to ensure that members and employees of the authority are not influenced by prejudice or conflicts of interest in dealing with its citizens. The Council maintains a continually updated [Register of Members Interests](#) which is available for inspection by members of the public. In addition, there is also an Officer's Register of Interest with recently expanded scope to include high risk posts. There is also a Register of Gifts, Gratuities and Hospitality.

The Council has Members and Officers Codes of Conduct in addition to the [Standing Orders of the Council](#), [Financial Regulations, Tender Procedures and Delegation of Powers](#) and Disciplinary Procedures. The Council has a "[Whistle Blowing](#)" policy in place with a formal system to support the reporting of concerns received via a number of mechanisms, including a dedicated phone line and online form for [Whistle blowing and Fraud Reporting](#) to provide for the direct reporting of problems to senior managers without fear of recrimination. There is also an annual report on the Corporate Fraud Team's Activity and performance and whistle-blowing presented to the Scrutiny Committee ([Report 257-2024](#))

The National Code of Conduct, the Disciplinary Procedures and the Local Code on Corporate Governance are also applicable in general terms to any external organisations to which elected members and/or officers are appointed. Such organisations must also comply with the [Following the Public Pound Guidelines](#) which is covered by a separate report to Committee.

The Council is committed to equal opportunities including both the elimination of discrimination and the use of positive action measures to ensure that employment opportunities, service provision and access to civic life are bias free and made equally and easily available to people from target groups.

## **ENSURING OPENNESS AND COMPREHENSIVE STAKEHOLDER ENGAGEMENT**

During 2023/2024, the Council introduced a new committee structure to better reflect the needs and priorities of the city see Article II of the Minute of Meeting of the [Policy and Resources Committee of 26th June 2023](#).

From January 2024, live streams of Dundee City Council meetings are also now available for the public to view on the Council's [YouTube channel](#) as well as recordings of previous committee meetings.

The overarching plan for Dundee City is contained within the Local Outcomes Improvement Plan: [City Plan 2022-2032 \(Report 255-2022\)](#). This document is prepared in partnership with other public sector organisations where mutual objectives have been established. Progress towards strategic actions and key performance indicators in both the City and [Council Plan 2022-2027 \(Report 280-2022\)](#) are now presented in a combined report to the Council Leadership Team, the Council's Scrutiny Committee, the City Governance Committee and the Dundee Partnership Management Group twice yearly.

The Council maintains a register of all consultation exercises undertaken with its stakeholders. These exercises inform the development of future service provision. The Council also publishes a comparative Performance Report whereby its performance is compared to the performance of similar urban authorities in its Family Groups as defined by the Improvement Service, these performance indicators are known as the Local Government Benchmarking Framework indicators. Each of the indicators in this report are also reported in detail on the [Dundee Performs](#) pages on the Council's website so that stakeholders can form an idea of how our performance compares to that of our peers.

The Council's revised Performance Management Framework for 2025-28 was approved in April 2025 ([Report 125-2025](#)). It sets out how the Council will consistently plan and manage performance and improvements to its services. This will enable key decision makers, both elected members and officers, to take necessary action based on facts about current performance.

The Council has also established eight Local Community Planning Partnerships (LCCPs) whereby stakeholders are consulted about community needs. This number will reduce to six in 2025/26. These projects feed into the wider planning process at corporate level. As with Council Meetings, all meetings of the [Local Community Planning Partnerships](#) are open to the public and full minutes of the meetings are recorded. The LCCPs combine national and City-wide priorities with local priorities to shape action. The Locality Leadership Scheme and Local Community Planning 2022-2027 ([Report 251-2022](#)) reviewed and updated the Local Community Plans for 2022-2027. Each council ward has a local community plan. The Elected Members from each ward engage with community representatives and representatives from third and public sector partner organisations based on local priorities. Each LCCP is chaired by a senior manager from within the Council and meets quarterly. The work of the LCCPs builds on over a decade of developing Dundee's Decentralisation Strategy and working to promote local co-ordination within the strategic priorities of the City. Quarterly Decentralisation Meetings provide the opportunity for the LCPP Chairs and Communities Officers to meet with senior management to discuss the links between local and City-wide strategies.

The community planning process is well regarded and the Council is committed to re-energising local community planning. Participatory budgeting is being extended and this commitment is outlined in the Council Plan 2022-2027. A report on Mainstreaming Participatory Budgeting was approved by Council Leadership Team (CLT) in February 2021 which will help to progress this issue. Community representatives and partners are consulted on and assist in the delivery of local solutions making use of the Community Empowerment Act to improve participation and devolve more local funding and assets.

The Council works effectively with a wide range of partners and stakeholders which has enabled a clear set of priorities to be identified which respond to the needs of communities in both the short and the longer term. The Dundee Partnership structure includes arrangements for overall governance along with a LCPP for each ward. The Council is the lead partner within the wider Dundee Partnership and coordinates the majority of the ongoing and strategic activity relating to community engagement. It is co-chaired by the Chief Executives of Dundee City Council and NHS Tayside and Membership consists of senior leaders from a wide range of public sector partners along with additional representatives from the Third Sector, Universities and Colleges, Chamber of Commerce and Scottish Government Liaison Team. There are also two Elected Members (The Council Leader and Major Opposition Group Leader) and two community representatives on this group.

In 2017/2018, the Council encouraged stakeholder engagement through the [Dundee Decides](#) website to allow local residents the opportunity to decide how the Council should spend the Community Infrastructure Fund. Since then, the Engage Dundee annual consultation has been launched asking people in Dundee to tell public services, voluntary organisations and community groups what the priorities are where they live. Dundee City Council, Dundee Volunteer and Voluntary Action and community groups worked together through the initiative to collect information directly from citizens across Dundee. The information collected through the Engage Dundee process is used to inform Local Community Plans, Participatory Budgeting projects and local action across Dundee. During 2022/2023 the Dundee Climate Fund Vote ([Report 174-2022](#)) was launched. The Dundee Climate Fund Community Choices exercise, which was the first Scottish Local Authority led green Participatory Budget will deliver the Dundee Climate Fund over the next 4 years. During 2022/2023 [Dundee's Voice](#), a new digital participation platform, was launched that aims to seek the views of citizens and raise citizen engagement. In 2024/2025, the Dundee Climate Fund 2.0 continued with the Council's aim of seeking community engagement.

In addition, improvements have been made to some Council services as a result of listening to customers and service users. These improvements are reported to City Governance Committee annually ([Report 290-2024](#)).

A Community Wealth Building report was approved at committee in June 2024 ([Report 179-2024](#)). The delivery of the Community Wealth Building Strategy is a strategic priority in the new City Plan and the council will be working with partners to implement this. This strategy is in development and will be considered by members for approval during 2025/26.

### **DEFINING OUTCOMES IN TERMS OF SUSTAINABLE ECONOMIC, SOCIAL AND ENVIRONMENTAL BENEFITS**

The strategic plan for the city is governed by the [City Plan 2022-2032 \(Report 255-2022\)](#). This includes detailed information about the actions that public agencies and their partners will take to achieve our vision for the city. The plans present an integrated approach to public investment and service provision. They also include the promotion of joint working with NHS (Tayside) and other public bodies. The Council has also prepared the [Council Plan 2022-2027 \(Report 280-2022\)](#) which adopts the related targets and priorities expressed in the City Plan.

Individuals and groups from all sections of the community are encouraged to contribute to and participate in the work of the authority. The development of [Local Community Planning Partnerships](#), [Community Councils and Community Representative Bodies](#) for areas of the city within the boundaries of each parliamentary constituency is designed to encourage more grassroots participation in Council decision-making and to bring the Council closer to the people. Local Community Engagement Strategies and Local Community Plans have been developed for each multi-member ward as means of identifying and responding to local issues and involving communities in the planning and delivery of public services. In addition, the Council solicits views on a wide range of decisions and maintains a listing of community groups and voluntary organisations and invites their opinion on possible developments likely to affect them. A recent development has been the introduction of [Dundee Decides](#), which allow communities the opportunity to help direct how the Community Infrastructure Fund is spent. Since then, the Engage Dundee consultation has been launched asking people in Dundee to tell public services, voluntary organisations and community groups what the priorities are where they live. During 2022/2023 the Dundee Climate Fund Vote ([Report 174-2022](#)) was launched. The Dundee Climate Fund Community Choices exercise, which was the first Scottish Local Authority led green Participatory Budget will deliver the Dundee Climate Fund over the next 4 years.

### **DETERMINING THE INTERVENTIONS NECESSARY TO OPTIMISE THE ACHIEVEMENT OF THE INTENDED OUTCOMES**

The Council's combined annual gross Revenue and Capital Budget is of the order of £851 million. Budget compared to actual expenditure is closely scrutinised and overspends and underspends reported to [City Governance Committee](#) on a regular basis in order that members are kept fully and timeously aware of any significant departures from the budgeted position. In the course of the year, any departures from the budgeted position can be mitigated by the movement of resources from one budget heading to another in order to smooth out overall annual spend.

The council publishes an annual Budget Strategy report ([Report 288-2024](#)) which includes an update to the Medium Term Financial Strategy. The annual Revenue Budget report includes a Statement on Reserves and Balances and includes a Longer-Term Revenue Budget Model ([Report 55-2024](#)).



The Council's revised Corporate Performance Management Framework for 2025-28 which was approved on 11 April 2025 ([Report 125-2025](#)) aims to provide an overview of the Council's approach to performance management and the range of public reporting that takes place throughout the year. Performance is monitored and reported on the Council's Corporate Performance Management System. The framework aims to document the range of reports that are produced or are planned to be produced for Elected Members. This includes publishing information for the public reporting of performance. The reporting of performance to Elected Members, the public and other stakeholders helps to ensure accountability. Elected Members have a key role in prioritising and scrutinising improvement activity through the Committee process. In order to better equip Elected Members to meet their responsibilities in relation to managing performance, officers have delivered training on performance management, including how to measure performance in relation to improved outcomes. To ensure the Council's Scrutiny Committee complies with the recommendations in CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022, Scrutiny Committee members undertake a self-assessment of their performance, knowledge and skills, and an annual report is prepared from the Scrutiny Committee to the Council. This information is then used to identify any actions or training required for Scrutiny Committee members.

Service Level Service Plans have been developed for each of the five Council services and Leisure and Culture Dundee (L&CD). The Service Plans relating to individual teams within each of the five Strategic Service Areas continue to be developed. The acceptance of ownership of these indicators by senior officers and elected members is key to their development. Key to the success of the Service Plans is the utilisation of the Corporate Performance Management System which enables performance monitoring, recording and reporting. Each service has a 'portal' in the Corporate Performance Management system containing the key performance indicators and actions from the City Plan, Council Plan, Fairness Action Plan and Local Government Benchmarking Framework (LGBF) for which they are responsible. In addition, progress updates against individual Service Plans are reported regularly to the relevant committee.

Over 2024/2025, the Council developed the reports to be drawn down from the Corporate Performance Management system in order that the best and most up-to-date performance information is readily available. Reports will be available for all tiers of the Council from Committee level down to team and individual level.

This will help ensure that performance issues are deeply embedded within the Council's work ethos at all levels improving services to all stakeholders.

### **DEVELOP THE ENTITY'S CAPACITY, INCLUDING THE CAPABILITY OF ITS LEADERSHIP AND THE INDIVIDUALS WITHIN IT**

The Council has an induction programme for all employees which sets out the Council's vision and values. Individual service areas also deliver service specific induction. The Council is linked into national Workforce and Learning and Development agendas which are professionally specific and related to regulated and integrated services. The Council also works closely with other agencies on national Workforce and Leadership priorities through Convention of Scottish Local Authorities (CoSLA) and the Society of Personnel and Development Scotland (SPDS) and is represented on many national workforce groups.

The Council has specific leadership meetings in place to ensure a consistent and strategic message is discussed and disseminated. The Council Leadership Team meets monthly for topic specific focus on key strategic areas. The wider Council Leadership Team also meets monthly with separate service team meetings following this, ensuring a route for the cascade of information to the wider workforce. Regular Chief Executive Blogs are communicated using the Council's OneDundee intranet giving leadership messages and information which transcends individual services.

The Council has established a twice-yearly Leadership Conference for Senior Managers and officers to discuss emerging issues within Dundee and beyond. Senior leaders are involved in a number of groups at a national level. Relunched in 2024, Leading Team Dundee, the Council's flagship development and engagement programme for leaders or those developing a leadership role, hold regular events, linked to the Leadership Conference themes or other key strategic or developmental issues. The Council also supports a range of accredited and in-house leadership development activity that supports personal and professional development as a leader.

The Council's Our People Strategy ([Report 288-2022](#)) sets out the strategic direction and ambitions for the workforce, linked to the City and Council Plans with clear values framed around a positive employee experience:

- 1) To be open and honest;
- 2) To be fair and inclusive;
- 3) To always be learning; and
- 4) To be innovative and transforming.

The MyLearning Hub refers to My Contribution. The Council encourages employees to seek improvement to working practices and come up with solutions and ideas to continually improve the way things are done. By ensuring skills in performance management, service design and continuous improvement, the Council will have the ability to review the services that are provided to citizens and suggest better ways to deliver outcomes. An empowered workforce is crucial to the Council's journey towards having a positive culture of innovation, improvement and change. The Hub also contains a wide range of information on leadership, professional development, qualifications and continuous improvement opportunities available for all employees to consider.

Job descriptions and person specifications are available for all posts advertised. The Council's employee appraisal process, Quality Conversations, links employee objectives to the priorities in their Service's Service Plan and links to the Council Plan and the Council's Corporate Performance Management system records and monitor progress against key strategic projects. The Council published its [Fair Work First Statement](#) in March 2024.

### **MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT**

The Council has a developed Risk Management Policy and Strategy ([Report 227-2023](#)). This states that Dundee City Council is dedicated to the management of risk in order to:-

- safeguard its stakeholders
- protect its property
- ensure compliance with its statutory obligations
- preserve and enhance service delivery
- maintain effective stewardship of public funds
- protect its reputation and promote a favourable corporate image.

The main priorities within this policy are the identification, evaluation and control of risks which threaten the Council's ability to deliver services to the public. A comprehensive Risk Management Framework is in place. This includes:

- a Risk Management Policy and Strategy which incorporates governance / reporting arrangements, corporate risk appetite and risk assessment scoring matrix.
- Corporate Risk Register in place and reported to Elected Members.
- a Risk and Assurance Board (RaAB) which meets every second month – this includes all council Heads of Service and a representative from each of Dundee Health and Social Care Partnership and Leisure and Culture Dundee and is chaired by the Executive Director of Corporate Services.
- Risk management procedural guidelines.
- Formal adoption of risk management software within the Council's Corporate Performance Management System to enable effective monitoring of the council's risks.

The Council has a high-level Business Continuity Plan which sets out the arrangements by which the Council aims to continue to deliver its critical services in the event of an emergency event. Critical services are identified through a process of identification and analysis contained within risk registers. The Business Continuity Strategy continues to be developed and will likely require to change from being neatly documented and allocated against defined events to assurance around leadership, delegation, built-in flexibility, and defining capabilities.

The Risk Management Annual Report includes specific reference to Corporate Risk registers ([Report 154-2024](#)).

Resources aimed at improving internal control within the Council are allocated according to priorities determined by the Internal Audit Plan ([Report 108-2024](#)) and subsequent progress reports ([Report 339-2024](#)) reflecting the changing risks and priorities of the Council.

The Council's accounts include an annual corporate governance statement.



The Council's revised Corporate Performance Management Framework for 2025-28 which was approved on 11 April 2025 ([Report 125-2025](#)) aims to provide an overview of the Council's approach to performance management and the range of public reporting that takes place throughout the year. Performance is monitored and reported on the Council's Corporate Performance Management System. The framework aims to document the range of reports that are produced or are planned to be produced for Members. This includes publishing information for the public reporting of performance.

The reporting of performance to Elected Members, the public and other stakeholders helps to ensure accountability. Elected Members have a key role in prioritising and scrutinising improvement activity through the Committee process. In order to better equip Elected Members to meet their responsibilities in relation to managing performance, officers have delivered training on performance management. To ensure the Council's Scrutiny Committee complies with the recommendations in CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022, Scrutiny Committee members undertake a self-assessment of their performance, knowledge and skills, and an annual report is prepared from the Scrutiny Committee to the Council. This information is then used to identify any actions or training required for Scrutiny Committee members.

The City Plan Annual Progress reports will include outcomes measures across three strategic priorities. All Strategic Services are required to produce a service plan showing their contribution to the priorities. The Council Plan adopts many of the City Plan targets. The Council Plan contains the Service Area Service Plans. The Council Plan Annual Progress reports contain Key Performance Indicators (KPI's). The approach to performance monitoring and reporting has been strengthened by adding a six-month mid-year performance report to the established process of annual reporting. Progress towards strategic actions and key performance indicators in both the City and Council Plans are now presented in a combined report to the Council Leadership Team, the Council's Scrutiny Committee, the City Governance Committee and the Dundee Partnership Management Group twice yearly. As many of the KPI's are in both the City Plan and Council Plan, this is a more effective way of reporting.

The overall performance of the Council is monitored through the Council Plan and includes indicators from the LGBF and National Performance Framework. The Council uses the Annual Local Government Benchmarking Framework as a significant comparative analysis tool and an annual report is submitted to the City Governance Committee followed by the Scrutiny Committee ([Report 93-2024](#)). A comparison report will be made to Committee every year and excerpts included on the Council's website on a user friendly basis [Dundee Performs](#).

The Improvement Service has also set up a number of benchmarking groups designed to improve performance throughout Scotland. These groups meet regularly and their findings reports to Committee to improve service delivery. Dundee City Council has representatives on all these working groups to ensure full participation in this important process.

The Council fosters relationships and partnerships with other public, private and voluntary organisations in delivering services that meet the needs of the local community.

The Council also responds to findings and reviews of Audit Scotland, other statutory bodies and its own Internal Audit Service.

### **IMPLEMENTING GOOD PRACTICES IN TRANSPARENCY, REPORTING AND AUDIT TO DELIVER EFFECTIVE ACCOUNTABILITY**

The Council is committed to the transparency and scrutiny of its services and processes including decision-making. To that end a Scrutiny Committee was established in April 2009 with a wide-ranging remit including:

- scrutinise, review and examine reports and action plans relating to service delivery and Council policy referred to the Committee from the City Council, it's Committees and Sub-Committees (excluding reports referred to a Best Value Working Group) and report back where necessary;
- examine and review external inspection reports which would benefit from scrutiny and report back to the relevant service committee as appropriate;
- review and monitor the Council's complaints system and report back to the relevant Committee as appropriate;
- review annually the Council's corporate governance arrangements and report back to the City Governance Committee as appropriate;
- consider and monitor the strategy, plan and performance of the Council's risk management arrangements and seek assurances that action is being taken on risk related issues;
- consider and monitor the strategy, plan and performance of the Council's Internal Audit Service;

- consider the strategy and plans of the Council's External Auditor;
- consider internal and external audit reports and seek assurance that appropriate action has been taken;
- monitor the implementation of internal and external audit recommendations agreed with management;
- receive the Annual Report of the Chief Internal Auditor;
- consider and monitor the effectiveness of the Council's anti-fraud and anti-corruption arrangements and receive reports on an exception basis;
- review performance reports; and
- review progress in implementing the City and Council Plans.

The Scrutiny Committee also has the power to establish scrutiny panels to review particular subjects which the Chief Executive determined would benefit from scrutiny.

The Council has in place a range of measures to support reporting and accountability including:

- an effective Council Committee structure;
- a Community Asset Transfer Strategy;
- a Council website that is maintained and developed;
- a "Dundee Performs" section on the Council website;
- a Council intranet system for sharing information internally;
- the Our People Strategy 2022-27;
- integrated Impact Assessments ensures that all likely impacts of reports have been considered and provide details of any mitigation action required to overcome negative impacts;
- a Digital Strategy to guide investment in ICT;
- the OneDundee intranet site which provides access to corporate information and policies to employees who do not have day-to-day access to IT facilities;
- a social media policy which empowers service areas to harness these powerful communications channels while mitigating the potential risks;
- a Corporate Integrity Group;
- regular progress reports against the City Plan and the Council Plan;
- service plans for all service areas. Regular performance reports in relation to the service plans are reported to relevant Committees;
- a performance management framework;
- a Senior Officer Resilience Group;
- participation in the National Fraud Initiative strategy for sharing and cross-matching data with regular reports to Committee;
- a long-term Financial Outlook and Financial Strategy 2020-30;
- a Medium-Term Financial Strategy;
- a Longer-Term Revenue Budget Model;
- formal revenue and capital budgetary control systems and procedures;
- a Risk Management Policy and Strategy, Corporate and Service Risk Registers;
- a Corporate Governance Assurance Statement Group; and
- a Strategic Information Governance Group.

The Internal Audit Service operates in accordance with the Public Sector Internal Audit Standards and reports functionally to the Scrutiny Committee. Internal Audit undertakes an annual programme of work, which is reported to the Scrutiny Committee. The Chief Internal Auditor also provides an annual independent opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework.

The roles and responsibilities of Councillors and Officers are clearly defined in the <https://www.dundee.gov.uk/sites/default/files/publications/standingordersjan18.pdf> (Report 206-2023) of the authority, the Scheme of Delegation of Powers to Officers of the Council, the Scheme of Tender Procedures and the Scheme of Financial Regulations.

The Council has corporate guidance on recruitment and selection and ensures that all officers involved are appropriately trained for their roles. Councillors' Professional Development is also available. Councillors on the Personnel Appointments Sub-Committee must undertake Fair Selection training. There is also further bespoke training for Elected Members sitting on the Licensing Committee and the Planning Committee and Councillors have also received training on the Ethical Standards regime and Performance Management.

The Council has a well-developed programme for supporting Elected Members to perform their role effectively including a half day “essential briefing” after each election, a series of “meet the managers” sessions, issuing induction notebooks produced by the Improvement Service and organising a series of other briefings and seminars. These sessions often focus on delivering change, particularly when new legislation or policies are being proposed. In addition, sessions are delivered on topics of interest or concern. Sessions are offered at various times during the day / evening to maximise opportunities for those Members who work or have other commitments to attend. The Council has adopted the Continuing Professional Development Framework for Elected Members developed by The Improvement Service.

[Report 139-2025](#) sets out the terms of Councillors' remuneration. Details of all Councillors' expenses are published on the internet and in the local press on an annual basis.

The Council's Chief Executive is responsible to the authority for all aspects of executive management.

The Chief Executive, Executive Director of Corporate Services and Head of Democratic and Legal Services are responsible for ensuring that agreed procedures are followed and that all applicable statutes, regulations and statements of good practice are complied with.

The Executive Director of Corporate Services is responsible for ensuring appropriate advice is given to the Council on all financial matters, keeping proper financial records and accounts and maintaining an effective system of internal financial control under the terms of the Financial Regulations.

The Chief Social Work Officer is responsible for ensuring the provision of effective professional advice to the Council - Elected Members and Officers - in the authority's provision of Social Work services.

The Chief Education Officer is responsible for ensuring the provision of effective professional advice to the Council - Elected Members and Officers - in the provision of Education services.

The roles of senior officers are defined in agreed Job Descriptions. Employee performance is reviewed on an annual basis through the Council's appraisal process, Quality Conversations.

**DUNDEE CITY COUNCIL****CONTINUOUS IMPROVEMENT AGENDA FOR 2024/2025 – WITH PROGRESS UPDATES**

The Council's Corporate Governance working group identified the following areas for improvement to be taken forward during 2024/2025. Full details are included in the Council's Local Code of Corporate Governance ([Report 162-2024](#)) and the 2023/2024 Annual Governance Statement ([Report 292-2024](#)) updated for final version in 2023/2024 Audited Accounts to Scrutiny Committee on 29 September 2024 ([Report 264-2024](#)).

ORIGINAL IMPROVEMENT AGENDA ON 2024/2025 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	Continue to develop Business Continuity Strategy.	Local Code of Corporate Governance 2017/2018. (Principle F: Managing Risk). <a href="#">Report 223-2017</a>	Carried forward from 2023/2024. In progress.	Service Manager - Community Safety and Resilience.	31/03/2025	N/a	Policy statement has been drafted and submitted with report to Senior Management Team.
2	Replace Construction Services' Costing System.		Carried forward from 2023/2024. In progress.	Head of Construction and Head of Customer Services and IT.	31/03/2025	N/a	Officers are currently undertaking a review of the implementation of Civica CX. The outcome of this review will influence the future direction and requirements of the Construction Services costing system. This review will shortly be concluded and a revised action plan prepared in relation to the replacement of the costing system.
3	Implementation of Corporate Property Management system.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2023/2024. In progress	Head of Design and Property Services.	31/03/2027	N/a	Meeting held with IT leadership to explore the best way forward to progress with the implementation of this software upgrade. Resourcing strategy now being reviewed with potential to apply for Transformation funding.

4	Mandatory Data Protection Impact Assessment (DPIA) training for appropriate officers.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Information Governance section).	Carried forward from 2023/2024. In progress	Head of Democratic and Legal Services.	31/03/2025	10/01/25	Action Complete.
5	Review the Council's Standing Orders.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2023/2024. In progress	Head of Democratic and Legal Services.	30/09/2024	30/06/25	Proposed revised Standing Orders was reported to the Council Leadership Team in May for consultation purposes and will now be reported to the City Governance Committee in August for final approval.
6	Roll-out advanced risk management training module for senior officers.	Corporate Governance Assurance Statement Group.	New for 2024/2025.	Head of Corporate Finance	31/03/2025	N/a	Initial discussions held with Senior Manager - Internal Audit. To consider options for provision of this training including seeking external support for any assistance they can offer.
7	Fully roll-out Quality Conversations.	Annual Governance Statement 2023/2024. (Self-Assessment Checklist (SAC): Internal Control Environment.	New for 2024/2025.	Head of People	31/03/2025	3/03/2025	Action Complete - Quality Conversation scheme is fully rolled out and the next phase of the project is under way in terms of reviewing effectiveness and evaluating adoption levels.

\* Carried forward items have been included in Appendix 3 with new target completion dates

**DUNDEE CITY COUNCIL****CONTINUOUS IMPROVEMENT AGENDA FOR 2025/2026**

The Council's Corporate Governance working 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 2025/2026:

	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). <a href="#">Report 223-2017</a>	Carried forward from 2024/2025. In progress.	Service Manager - Community Safety and Resilience.	31/03/2026
2	Replace Construction Services' Costing System.		Carried forward from 2024/2025. In progress.	Head of Construction and Head of Customer Services and IT.	31/03/2026
3	Implementation of Corporate Property Management system.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2024/2025. In progress.	Head of Design and Property Services.	31/03/2027
4	Review the Council's Standing Orders.	Annual Governance Statement 2022/2023. (Self-Assessment Checklist (SAC): Internal Control Environment section).	Carried forward from 2024/2025 -Proposed revised Standing Orders were reported to the Council Leadership Team in May for consultation purposes and will now be reported to the City Governance Committee in August for final approval.	Head of Democratic and Legal Services.	30/06/2025
5	Roll-out advanced risk management training module for senior officers.	Corporate Governance Assurance Statement Group.	Carried forward from 2024/2025. In progress.	Head of Corporate Finance	31/10/2025
6	Ensure basic financial ledger mandatory training for all budget holders.	Annual Governance Statement 2024/2025. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2025/26	Head of Corporate Finance.	31/03/2026
7	Procurement Strategy, - Implementation of Sourcing Strategies in respect of procurement thresholds and any other changes includes in the review of Standing Orders.	Annual Governance Statement 2024/2025. (Self-Assessment Checklist (SAC): Budgeting, Accounting and Financial Control section).	New for 2025/26	Head of Corporate Finance.	31/03/2026