

**APPENDIX**

**COMMUNITY FOCUS**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>Requirement of Corporate Governance Framework</b>	<b>Criteria as evidence of meeting requirement</b>	<b>Demonstration of annual compliance</b>	<b>Action Points</b>
<b>1</b>	<p>Publish on a timely basis an annual report presenting an objective, understandable account of the authority's:</p> <ul style="list-style-type: none"> <li>• Activities and achievements</li> <li>• Financial position and performance</li> <li>• Improvement targets</li> </ul>	<ol style="list-style-type: none"> <li>1. Annual report / public performance report</li> <li>2. Annual plan / service plan(s)</li> <li>3. Annual accounts</li> </ol>	<ol style="list-style-type: none"> <li>1. Publication by target date of an annual report / public performance report that sets out activities and achievements of previous year</li> <li>2. Publication by target date of an annual plan / service plan(s) that sets out targets and initiatives for year ahead</li> <li>3. Publication by target date of annual accounts that set out the financial position and performance</li> </ol>	<p><b>B/C1</b> PPR Report – target date August (A Bovaird)</p> <p><b>B/C2</b> Annual Plan/Service Plans – end March (A Bovaird)</p> <p><b>B/C3</b> Annual Accounts – end June (S McGregor)</p>
<b>2</b>	<p>Publish on a timely basis a performance plan presenting an objective, balanced and understandable account and assessment of the authority's:</p> <ul style="list-style-type: none"> <li>• Current performance in service delivery</li> <li>• Plans to maintain and improve service Quarterly</li> <li>•</li> </ul>	<ol style="list-style-type: none"> <li>1. Annual plan / service plan(s)</li> </ol>	<ol style="list-style-type: none"> <li>1. Publication by target date of an annual plan / service plan(s) that reports on current performance and sets performance targets for the year ahead</li> </ol>	<p><b>B/C1</b> Annual Plan/Service Plans – end March (A Bovaird)</p>
<b>3</b>	<p>Put in place proper arrangements for the independent review of financial and operational reporting processes</p>	<ol style="list-style-type: none"> <li>1. Audit Committee to oversee the action plans derived from External Audit reports</li> <li>2. Independent reviews by Internal Audit</li> <li>3. Independent reviews by assessors</li> </ol>	<ol style="list-style-type: none"> <li>1. Minutes of Audit Committee meetings</li> <li>2. Production of Annual Audit Plan by 31 March of preceding fiscal year including a statement of compliance and rollover from</li> </ol>	<p><b>B/C1</b> External Audit reports to Audit Committee on ongoing basis (I Nisbet)</p> <p><b>B/C2</b> Minutes ongoing basis (N Stewart)</p> <p><b>B/C1</b> Annual Audit Plan – end March (I</p>

		<p>such as Charter Mark and Investors in People (IIP)</p> <p>4. Government Inspectorates – e.g Housing, Social Work, Community Education, Schools and Benefits (Fraud)</p> <p>5. Best Value Regime - Service and Strategic Reviews</p> <p>6. Performance information made available within the Council</p>	<p>the previous year's plan</p> <p>3. Record of visits and reports by assessors and awards received</p> <p>4. Record of visits and reports produced by Inspectorates</p> <p>5. Compliance with Best Value Regime programme of Reviews</p> <p>6. Verification that performance information is current</p>	<p><b>C3,4</b></p> <p><b>C5</b></p> <p><b>C6</b></p>	<p>Nisbet)</p> <p>Include in Quarterly Performance Reports (All Directors)</p> <p>½ yearly report on Scrutiny and Strategic Services to MT (A Bovaird)</p> <p>Include in Quarterly Performance Reports (All Directors)</p> <p>Include in Budget Meeting Reports (All Directors)</p> <p>Include in Annual Performance Information (A Bovaird)</p>
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**COMMUNITY FOCUS (continued)**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>Requirement of Corporate Governance Framework</b>	<b>Criteria as evidence of meeting requirement</b>	<b>Demonstration of annual compliance</b>	<b>Action Points</b>
<b>4</b>	Put in place proper arrangements designed to encourage individuals and groups from all sections of the community to engage with, contribute to and participate in the work of the authority and put in place appropriate monitoring processes to ensure that they continue to work in practice	<ol style="list-style-type: none"> <li>1. Citizens Panel, Community Planning forums and other citizen consultation</li> <li>2. Citizen's Charter accreditation - includes customer consultation and involvement.</li> <li>3. External stakeholder involvement in service planning and reviews</li> </ol>	<ol style="list-style-type: none"> <li>1. Production of consultation programme for citizens and customers by 31 March of preceding fiscal year including a statement of compliance and rollover from the previous year's plan</li> <li>2. Annual production of schedule of new and renewed Charter Marks</li> <li>3. Service planning and review documentation including details of external stakeholders consulted</li> </ol>	<p>Through Community Planning Partnership (A Bovaird)</p> <p>At present not systematic – Bob Millar to review (R Millar)</p> <p>Pick up through 1/2 yearly report on Scrutiny/Strategic Reviews (A Bovaird)</p>
<b>5</b>	Make an explicit commitment to openness, in all of their dealings, subject only to the need to preserve confidentiality in those specific circumstances where it is proper and appropriate to do so, and by their actions and communications deliver an account against that commitment	<ol style="list-style-type: none"> <li>1. Council value – openness approved as a Council value</li> <li>2. Committee agendas and minutes and standards and performance information</li> </ol>	<ol style="list-style-type: none"> <li>1. Inclusion of openness value in appropriate Council publications</li> <li>2. Publication within agreed timescales of a full set of agendas and minutes – verification by content management</li> <li>3. Full year performance information available</li> </ol>	<p>Ongoing/continuous (all Directors)</p> <p>Ongoing/Continuous (N Stewart)</p> <p>Annual Performance Information (A Bovaird)</p> <p>Quarterly Performance Reports (All Directors)</p>

6	Establish clear channels of communication with all sections of their community and other stakeholders, and put in place proper monitoring arrangements to ensure that they operate effectively	<ol style="list-style-type: none"> <li>1. Communications strategy approved</li> <li>2. Identification by each service of stakeholders, and means of consultation and communication with each stakeholder – PMP best practice</li> <li>3. Website</li> </ol>	<ol style="list-style-type: none"> <li>1. Regular review of communications strategy with revisions as necessary</li> <li>2. Implementation of a rolling programme of PMP audit</li> <li>3. Monitoring on an annual basis of volume of contacts via the Website</li> </ol>	<p><b>B/C1</b></p> <p><b>B2</b></p> <p><b>C2</b></p> <p><b>C3</b></p>	<p>Communications Strategy Target date Nov 2002; regular review each November (L Syed)</p> <p>Done through Service Planning process</p> <p>Ongoing/continuous (All Directors)</p> <p>Each November (L syed)</p>
7	Ensure that a vision for their local communities and their strategic plans, priorities and targets are developed through robust mechanisms, and in consultation with the local community and other key stakeholders, and that they are clearly articulated and disseminated	<ol style="list-style-type: none"> <li>1. Community Plan produced in conjunction with local partners in public services, the private sector, voluntary sector and communities. Inclusion of targets and challenges in the plan</li> </ol>	<ol style="list-style-type: none"> <li>1. Widespread circulation of Community Plan; Implementation of a consultation programme</li> </ol> <p>Review of progress against the Community Plan targets. Regular reporting of review outcomes; Report annually on performance</p>	<p><b>B/C1</b></p>	<p>Process built into Community Plan process (A Bovaird)</p>

**SERVICE DELIVERY ARRANGEMENTS**

	<b>A</b>	<b>B</b>	<b>C</b>		<b>D</b>
	<b>Requirement of Corporate Governance Framework</b>	<b>Criteria as evidence of meeting requirement</b>	<b>Demonstration of annual compliance</b>		<b>Action Points</b>
8	Set standards and targets for performance in delivery of services on a sustainable basis and with reference to eQuarterly policies	<ol style="list-style-type: none"> <li>1. Annual service plans setting out performance targets for the year ahead</li> <li>2. A guide to Council services (A-Z) containing standards for all services</li> <li>3. Corporate strategy on mainstreaming eQuarterly / service action plans on eQuarterly</li> </ol>	<ol style="list-style-type: none"> <li>1. Publication of agreed service plans</li> <li>2. Maintenance of guide to Council services</li> <li>3. Report annually on adherence to Corporate Strategy. Monitoring of service action plans by service management</li> </ol>	<p><b>B/C1</b></p> <p><b>B/C2</b></p> <p><b>B/C3</b></p>	<p>Action already covered at 1B/C2 above</p> <p>A-Z being updated on Website currently (but does it include Standards?)</p> <p>Include in Quarterly Performance Reports (All Directors)</p>

<b>9</b>	Put in place sound systems for providing management information for performance measurement purposes	1. Regular reporting against service plans 2. Publication of Statutory performance indicators (SPI's) on an annual basis	1. Record of relevant reports 2. SPI's audited and published by agreed deadline	<b>B/C1</b>  <b>B/C2</b>	Include in Quarterly Performance Reports (All Directors)  September (A Bovaird)
<b>10</b>	Monitor and report performance against agreed standards and targets and develop comprehensive and understandable performance plans	1. Annual plan 2. Service Standards made available for each service 3. Monitoring of performance against targets 4. Scrutiny by appropriate Committee(s)	1. Publication by target date of annual plan 2. Record of process by which service standards are made available 3. Relevant monitoring documentation 4. Agendas and minutes for reports to the appropriate Committee	<b>B/C1</b> <b>B2</b> <b>C2</b> <b>B/C3</b> <b>C4</b>	Annual Plan – end March (A Bovaird) Make available through Website/Service Plans (All and L Syed)  Annual Report (A Bovaird) All Directors Available on ongoing basis (N Stewart)
<b>11</b>	Put in place arrangements to allocate resources according to priorities	1. Three year budgeting process 2. Service planning process	1 and 2: Documentation showing budgets are allocated according to priorities	<b>B1+2</b> <b>C1+2</b>	In place Demonstrated by reports to Committees/Council and Minutes
<b>12</b>	Foster effective relationships and partnerships with other public sector agencies and the private and voluntary sectors. Consider outsourcing where it is efficient and effective to do so, in delivering services to meet the needs of the local community, and put in place processes to ensure that they operate effectively in practice.	1. Council Value – approve 'working in partnership' as a Council value 2. Schedule of partnerships and outsourcing / local outcome agreements 3. Best Value Reviews	1. Inclusion of value in appropriate Council publications 2. Maintenance of an up to date schedule of partnerships / local outcome agreements 3. Maintenance of a schedule of Best Value Reviews including outcomes	<b>B1</b> <b>C1</b> <b>B/C2</b> <b>C3</b>	In place Continuous (All Directors) Will be a product of Partnership Review (A Bovaird) Include in Quarterly Performance Reports and ½ yearly report (All and A Bovaird)
<b>13</b>	Respond positively to the findings and recommendations of external auditors and statutory inspectors and put in place arrangements for the effective implementation of agreed actions	1. Inclusion of agreed elements of an action plan, derived from the findings of external auditors and statutory inspectors, in service plan initiatives 2. Audit action plans / inspectorate reports 3. Scrutiny by appropriate Committee(s)	1. Sample evidence of service plans including such initiatives 2. Record of audit action plans / inspectorate reports 3. Agendas and minutes of reports to the appropriate Committee(s)	<b>B1</b> <b>C1</b> <b>B/C2</b> <b>B3</b> <b>C3</b>	All Directors Internal Audit Internal Audit All Directors in reports to Committee N Stewart

## STRUCTURES AND PROCESSES

### Balance of Power and Authority

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
	<b>Requirement of Corporate Governance Framework</b>		<b>Criteria as evidence of meeting requirement</b>		<b>Demonstration of annual compliance</b>		<b>Action Points</b>	
<b>14</b>	Put in place clearly documented protocols governing relationships between members and officers		1. Protocol in place 2. Code of Conduct for Members and Officers		1. Review of protocol as necessary 2. Continuous review of code of conduct		B1 C1  B2 C2  Protocol in place Review by Standards Committee Autumn 2002 (N Stewart) In place Review by Standards Committee Autumn 2002 (N Stewart)	
<b>15</b>	Ensure the relative roles and responsibilities of executive and other members and senior officers are clearly defined		1. Political management structure is clear and effective and approved by Scottish Executive's Leadership Advisory Panel 2. Terms of reference for Committee administration 3. Standing Orders contain clear scheme of Delegation to Committees and define role of Councillors in decision making process 4. Committee Reports that clearly set out decisions required of members 5. Council Minutes records decisions effectively 6. Contract of employment (for Officers)/ job outline (for Members)		1 to 3: Regular review and update as required 4. Committee reports comply with the standard format 5. Full record of committee minutes 6. Job outlines reviewed and updated to reflect changes		B1-3 C1-3  B/C4 B/C5 B6  C6  Yes Review Post 2003 Elections (JMCL/NS/SPC/Standards Committee) All Directors N Stewart For Officers – Yes (subject to Job Evaluation) For Members – Yes (Spokesperson to be developed) (JMCL/NS) Officers – All Directors Members JMCL/NS/SPC/Standards Committee post 2003 Elections –	

### Roles and Responsibilities – Members

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>16</b>	Ensure that members meet on a formal basis regularly to set the strategic direction of the authority and monitor service delivery	<ol style="list-style-type: none"> <li>Schedule of main Council and committee meetings</li> <li>Committee remits focusing on strategic decisions and performance monitoring.</li> <li>Performance and Management System (PMS)</li> </ol>	<ol style="list-style-type: none"> <li>Annual statement in accounts reflecting position</li> <li>Agendas that separately identify decisions for executive decision and items for information, continuous series of committee minutes</li> <li>Continuous review of PMS</li> </ol>	<p>Yes Include statement in annual report</p> <p>Yes Continuous series of Committee Minutes – yes (N Stewart) Agendas do not currently separately identify but inherent in reports. Done through Service Plans/Quarterly Performance Reports</p>

## **STRUCTURES AND PROCESSES (continued)**

### **Roles and Responsibilities – Members (continued)**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>Requirement of Corporate Governance Framework</b>	<b>Criteria as evidence of meeting requirement</b>	<b>Demonstration of annual compliance</b>	<b>Action Points</b>
<b>17</b>	Develop and maintain a scheme of delegated or reserved powers, which should include a formal schedule of those matters specifically reserved for the collective decision of the authority	<ol style="list-style-type: none"> <li>Effective and clear scheme of delegation in place, including a formal section identifying matters reserved to Council, i.e not delegated</li> </ol>	<ol style="list-style-type: none"> <li>Regular review of the scheme of delegation</li> </ol>	<p>In place Review post 2003 Elections – updates as required (N Stewart)</p>

<b>18</b>	Put in place clearly documented and understood management processes for policy development, implementation and review and for decision making, monitoring and control, and reporting; and formal procedural and financial regulations to govern the conduct of an authority's business	<ol style="list-style-type: none"> <li>Budgeting / service planning process</li> <li>Clear management processes to ensure compliance with Standing Orders and Scheme of Delegation, and Financial Regulations</li> </ol>	<ol style="list-style-type: none"> <li>Budgeting / service planning process followed for setting the budget</li> <li>Regular review of Standing Orders and Financial Regulations</li> </ol>	<p><b>B1</b> <b>C1</b></p> <p><b>B2</b></p> <p><b>C2</b></p>	In place All Directors/All Councillors up to and at February budget meeting N Stewart/ Nisbet/Audit Committee/Standards Committee Review post 2003 elections – updates as required (N Stewart)
<b>19</b>	Put in place arrangements to ensure members are properly trained for their roles and have access to all relevant information, advice and resources as necessary to enable them to carry out their roles effectively	<ol style="list-style-type: none"> <li>Members' Induction Scheme in place</li> <li>Training Plan for members in place including training for Chairs and regular update sessions</li> <li>Requirement on Members to undergo training</li> <li>Access to relevant information</li> <li>Access to appropriate officers</li> </ol>	<ol style="list-style-type: none"> <li>Annual review of induction scheme and training plan</li> <li>Record of training undertaken by members</li> <li>Confirmation by members that appropriate information and support has been provided</li> </ol>	<p><b>B1+2</b> <b>C1+2</b></p> <p><b>B/C3</b></p> <p><b>B/C4+</b> <b>5</b></p>	Being revised for post 2003 Elections (Group led by C Reppke) Standards Committee to consider including in ABC Local Code of Conduct (N Stewart/Standards Committee) Thereafter Councillors Training Plan to provide for recording (C Reppke's Group to develop) Training Plan to make provision for this (C Reppke's Group to develop)
<b>20</b>	Ensure that role of the executive members(s) is/are formally defined in writing, to include responsibility for providing effective strategic leadership and for ensuring the authority successfully discharges its overall responsibility.	1. Scheme of delegation	1. Regular review of the scheme of delegation	<p><b>B1</b></p> <p><b>C1</b></p>	Develop "Job Outline" for Spokesperson for post 2003 Elections (JMCL/NS/SPC/Standards Committee End March/April (N Stewart/SPC/Council)
<b>21</b>	Ensure that the roles and responsibilities of all Members of the authority, together with the terms of their remuneration and its review, are defined clearly in writing	<ol style="list-style-type: none"> <li>Members' Allowance Scheme in place</li> <li>Public notification of allowances</li> </ol>	<ol style="list-style-type: none"> <li>Members' Allowance Scheme reviewed annually by Committee</li> <li>Allowances appropriately advertised</li> </ol>	<p><b>B1</b> <b>C1</b></p> <p><b>B/C2</b></p>	In place In place – Council budget meeting In place – advertised May/June each year (S McGregor/N Stewart)



**STRUCTURES AND PROCESSES (continued)**

**Roles and Responsibilities – Officers**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>Requirement of Corporate Governance Framework</b>	<b>Criteria as evidence of meeting requirement</b>	<b>Demonstration of annual compliance</b>	<b>Action Points</b>
<b>22</b>	Ensure that the chief executive or equivalent is made responsible to the authority for all aspects of operational management	<ol style="list-style-type: none"> <li>1. Chief Executive appointed Head of Paid Service under the terms of Local Government and Housing Act 1989</li> <li>2. Contract of Employment of Chief Executive (including job description / person specification) and Scheme of Delegation reflect 1 above</li> <li>3. Council wide Performance Management System in place</li> </ol>	<ol style="list-style-type: none"> <li>1. Annual statement of compliance</li> <li>2. Regular review with updates as necessary</li> <li>3. Record of performance management documentation</li> </ol>	<p><b>B1</b> <b>C1</b></p> <p><b>B2</b> <b>C2</b> <b>B3</b> <b>C3</b></p> <p>In place Unless no change, annual compliance assumed In place Review as necessary Yes PDR system All Directors</p>

<b>23</b>	<p>Ensure that a senior officer is made responsible to the authority for ensuring that appropriate advice is given on financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal control</p>	<ol style="list-style-type: none"> <li>1. Director of Finance or equivalent appointed as Proper Officer under S95 of the Local Government (Scotland) Act 1973</li> <li>2. Contract of Employment (including job descriptions / person specification) and Scheme of Delegation reflect 1 above</li> <li>3. Council wide financial and budget performance system in place which enables the Director of Finance or equivalent to monitor and report regularly during financial year</li> <li>4. Annual accounts produced within required deadline and certified without qualification</li> </ol>	<p>1. Annual statement of compliance  2. Regular review with updates as necessary  3. Regular reports to committee on projected position and annual report on the draft accounts  4. Publication by target date of annual accounts that set out the financial position and performance</p>	<p><b>B1</b>  <b>C1</b>  <b>B2</b>  <b>C2</b>  <b>B3</b>  <b>C3</b>  <b>B4</b>  <b>C4</b></p>	<p>In place  Unless no change, annual compliance assumed  In place  Review as necessary  In place  Quarterly Budget Meeting (All Dirs and S McGregor)  Target  Yes (S McGregor)</p>
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**STRUCTURES AND PROCESSES (continued)**

**Roles and Responsibilities – Officers (continued)**

	<b>Requirement of Corporate Governance Framework</b>	<b>Criteria as evidence of meeting requirement</b>	<b>Demonstration of annual compliance</b>		<b>Action Points</b>
<b>24</b>	Ensure that a senior officer is made responsible to the authority that agreed procedures are followed and that all applicable statutes and regulations and other relevant statements of good practice are complied with	<ol style="list-style-type: none"> <li>Director of Administration or equivalent appointed as Monitoring Officer under S5 of Local Government and Housing Act 1989</li> <li>Contract of Employment (including job description/person specification) and Scheme of Delegation reflect 1 above</li> </ol>	<ol style="list-style-type: none"> <li>Annual statement of compliance</li> <li>Regular review with updates as necessary</li> </ol>	<p><b>B1</b> <b>C1</b></p> <p><b>B2</b> <b>C2</b></p>	<p>In place Unless no change annual compliance assumed In place Review as necessary</p>
<b>25</b>	Ensure the roles and responsibilities of all senior officers, together with the terms of their remuneration and its review, are clearly defined in writing	<ol style="list-style-type: none"> <li>Clear remits set out in Scheme of Delegation to officers</li> <li>Clear policy decisions of Council setting levels of salary</li> <li>Contract of employment / job descriptions</li> <li>Disclosure of officer emoluments (collectively) in annual accounts</li> </ol>	<ol style="list-style-type: none"> <li>1 to 3:Regular review with updates as necessary</li> <li>4. Relevant section in the annual accounts</li> </ol>	<p><b>B1</b> <b>C1</b></p> <p><b>B2</b> <b>C2</b></p> <p><b>B3</b> <b>C3</b></p> <p><b>B4</b> <b>C4</b></p>	<p>In place Review post 2003 Elections – updates as necessary (N Stewart) In place Salary revisals as per national agreements In place Reviewed as necessary In place Include in annual accounts (S McGregor)</p>

<b>26</b>	Adopt clear protocols and codes of conduct to ensure that the implications for supporting community political leadership for the whole Council are acknowledged and resolved	1. Protocol governing Member / Officer relations 2. Code of Conduct	1 and 2: Annual statement of compliance	<b>B1</b> <b>C1 &amp; 2</b> <b>B2</b>	In place Standards Committee each April/May (N Stewart) In place
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**RISK MANAGEMENT AND INTERNAL CONTROL**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	
	<b>Requirement of Corporate Governance Framework</b>	<b>Criteria as evidence of meeting requirement</b>	<b>Demonstration of annual compliance</b>	<b>Action Points</b>	
<b>27</b>	Develop and maintain robust systems for identifying and evaluating all significant risks, which involve the pro-active participation of all those associated with planning and delivering services	<ol style="list-style-type: none"> <li>1. Risk management protocol</li> <li>2. Scrutiny by appropriate Committee</li> <li>3. Performance management system</li> <li>4. Financial regulations or Scheme of Delegations stipulate the Officer(s) responsible for developing and co-ordinating a risk management policy</li> <li>5. Service planning template</li> <li>6. Internal audit plan</li> </ol>	<ol style="list-style-type: none"> <li>1. Risk management group annual report</li> <li>2. Record of committee agendas and minutes</li> <li>3. Performance management system in place</li> <li>4. Risk management policy and strategy in place</li> <li>5. Service plans produced by target date</li> <li>6. Internal audit plan produced by target date</li> </ol>	B/C1 B/C2 B/C3 B/C4 B/C5 B/C6	Risk Management Group to review and report (V MacDonald) Reports from RMG to Audit Committee on ongoing basis (V MacDonald) Risk Management Group to review and report (V MacDonald) Risk Management Group to review and report (V MacDonald) Risk Management Group to review and report (V MacDonald) Internal Audit

28	<p>Put in place effective risk management systems including systems of internal control and an internal audit function. These arrangements need to ensure compliance with all applicable statutes, regulations and relevant statements of best practice and need to ensure that public funds are properly safeguarded and are used economically, efficiently and effectively, and in accordance with the statutory and other authorities that govern their use</p>	<ol style="list-style-type: none"> <li>1. Scheme of delegation</li> <li>2. Internal audit protocol</li> <li>3. Performance management system</li> <li>4. Financial regulations</li> <li>5. Treasury management policy</li> <li>6. Fraud policy</li> <li>7. Efficiency reviews</li> <li>8. Effective inter-face between internal audit and risk management</li> <li>9. Best value reviews</li> <li>10. Internal control framework</li> <li>11. CIPFA Audit Code</li> <li>12. Health and Safety Policy</li> </ol>	<ol style="list-style-type: none"> <li>1. Regular review</li> <li>2. Regular review</li> <li>3. Performance management system in place</li> <li>4. Regular review</li> <li>5. Annual statement of compliance</li> <li>6. Annual statement of compliance</li> <li>7. Record of efficiency reviews</li> <li>8. Internal audit plan</li> <li>9. Record of best value reviews</li> <li>10. Annual statement of compliance</li> <li>11. Compliance with CIPFA Code</li> <li>12. Annual statement of compliance</li> </ol>	<p>B1 C1  B2  C2 B/C3 B4 C4  B5 C5 B6 C6 B7 C7  B8  C8 B9 C9 B10 C10 B11 C11  B12 C12</p>	<p>In place Review post 2003 Elections (N Stewart) In place (Terms of Reference for Internal Audit Internal Audit/Audit Committee In place In place Review post 2003 Elections and update as necessary (S McGregor/N Stewart) In place S McGregor In place Internal Audit In place Include in Quarterly Performance Reports (All Directors) Internal Audit will be part of Risk Management Group Internal Audit In place ½ yearly report (A Bovaird) In place Audit Committee April/May In place Internal Audit reporting to Audit Committee ongoing In place Corp H&amp;S/RMG report to Audit Committee (L Collins/V MacDonald)</p>
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**RISK MANAGEMENT AND INTERNAL CONTROL (continued)**

	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
	<b>Requirement of Corporate Governance Framework</b>	<b>Criteria as evidence of meeting requirement</b>	<b>Demonstration of annual compliance</b>	<b>Action Points</b>				
<b>29</b>	Ensure that services are delivered by trained and experienced people	<ol style="list-style-type: none"> <li>Job descriptions and person specifications</li> <li>Training plan</li> <li>Recruitment procedures</li> <li>Investors in People (IIP) Status</li> <li>Performance Management and Development Planning</li> </ol>	<ol style="list-style-type: none"> <li>Job descriptions and person specifications for all staff</li> <li>Record of implementation of training plan</li> <li>Appropriate criteria used for recruitment</li> <li>IIP status retained</li> <li>Appropriate documentation</li> </ol>	<p><b>C1</b></p> <p><b>C2</b></p> <p><b>C3</b></p> <p><b>C4</b></p> <p><b>C5</b></p>	<p><b>In place</b></p> <p><b>Training Records maintained for all employees</b></p> <p><b>Corporate procedures in place</b></p> <p><b>Only Personnel Services have IIP status</b></p> <p><b>In place</b></p>			
<b>30</b>	Put in place effective arrangements for an objective review of risk management and internal control, including internal audit	<ol style="list-style-type: none"> <li>Performance management system</li> <li>Reports to Corporate Management Team or equivalent</li> <li>Reports to Audit Committee or equivalent</li> <li>External audit / risk assessments</li> </ol>	<ol style="list-style-type: none"> <li>Performance management system in place</li> <li>Record of reports</li> <li>Record of reports</li> <li>Record of assessments</li> </ol>	<p><b>B/C1-3</b></p> <p><b>B/C4</b></p>	<p>Risk Management Group or Internal Audit reports to Management Team and Audit Committee on ongoing basis and records in minutes (V MacDonald/I Nisbet)</p> <p>External Audit reports/assessments will be reported through External Audit Management Letter or letter to Members or otherwise to MT/Audit Committee and records in minutes.</p>			
<b>31</b>	Maintain an objective and professional relationship with external auditors and statutory inspectors	<ol style="list-style-type: none"> <li>Annual audit letter and other audit reports</li> <li>Regular meetings between External and Internal Audit to co-ordinate work plans</li> <li>Liaison between Finance Services and external audit throughout the year, and particularly during the audit of the final accounts</li> <li>Inspection reports</li> </ol>	<ol style="list-style-type: none"> <li>Audit reports completed during year</li> <li>Record of meetings</li> <li>Record of meetings</li> <li>Inspection reports completed during year</li> </ol>	<p><b>B1</b></p> <p><b>C1</b></p> <p><b>B/C2</b></p> <p><b>B3</b></p> <p><b>C3</b></p>	<p>In place</p> <p>External Audit reports to Management Team/Audit Committee during the year</p> <p>In place (I Nisbet)</p> <p>In place</p> <p>In place for sign-off meeting (S McGregor)</p>			

<b>32</b>	Publish on a timely basis, within the annual report, an objective, balanced and understandable assessment of the authority's risk management and internal control mechanisms and their effectiveness in practice	<ol style="list-style-type: none"> <li>1. Annual report statement of compliance.</li> <li>2. External auditor audit certificate</li> </ol>	<ol style="list-style-type: none"> <li>1. Publication of annual report including a statement of compliance</li> <li>2. Audit certificate</li> </ol>	B/C1&2	Finance report to Council (S McGregor). Internal Audit report compliance to Audit Committee (I Nisbet)
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**STANDARDS OF CONDUCT**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>Requirement of Corporate Governance Framework</b>	<b>Criteria as evidence of meeting requirement</b>	<b>Demonstration of annual compliance</b>	<b>Action Points</b>
<b>33</b>	Develop and adopt formal codes of conduct defining the standards of personal behaviour, to which individual members, officers, and agents of the authority are required to subscribe and put in place appropriate systems and processes to ensure that they are complied with in practice	<ol style="list-style-type: none"> <li>National Code of Conduct for Councillors in force</li> <li>Local Code of Conduct for Councillors in force</li> <li>Guide to effective working relationships between Councillors and Officers in force</li> <li>Code of Conduct for Employees in force</li> <li>Anti Fraud and Corruption Policy in force</li> <li>Council wide complaints procedure in place</li> <li>Discipline / Grievance Code in place</li> <li>Scrutiny by Standards Committee</li> </ol>	<ol style="list-style-type: none"> <li>1, 2 and 3: Regular review and update as required</li> <li>Annual audit of registers kept by Directors or equivalent</li> <li>Regular review and annual statement of compliance</li> <li>Regular review</li> <li>Regular review and annual statement of compliance</li> <li>Reports/Minutes to the Standards Committee</li> </ol>	<p>In place (6 under review) Will be reviewed by Standards Committee (NS/Standards Committee) Register of Interests by Officers being developed (N Stewart) Internal Audit to Audit Committee Regular Review (J Swanson) D Longwill J Swanson/D Longwill to SPC N Stewart to Standards Committee</p>
<b>34</b>	Put in place arrangements to ensure that members and employees are not influenced by prejudice, bias or conflicts of interest in dealing with stakeholders	<ol style="list-style-type: none"> <li>Standing Orders in force dealing with those issues</li> <li>Codes of Conduct for Councillors and Officers in force</li> <li>Financial Regulations in force dealing with those issues</li> <li>Policy on EQuarterly in Service Provision in force</li> <li>Register of Interests</li> <li>Documented procedures</li> </ol>	<ol style="list-style-type: none"> <li>Regular review</li> <li>Regular review</li> <li>Financial regulations reviewed every two years and updated as required.</li> <li>Annual Review and update of Action Plan and Audit Check</li> <li>Audit of register of interests.</li> <li>Review of procedures</li> </ol>	<p>In place N Stewart/Standards Committee In place N Stewart/Standards Committee In place Will be reviewed post 2003 Elections and updated as necessary (N Stewart/S MacGregor) Being developed (A Bovaird) In place Register maintained by N Stewart/ audited by External Audit</p>



<b>35</b>	Put in place arrangements to ensure procedures and operations are designed in accordance with appropriate ethical standards	1. Arrangements in place to identify appropriate ethical standards including Section 1 of Ethical Standards in Public Life in Scotland 2000	1. Regular review of arrangements	<b>B1</b> <b>C1</b>	In place Annual Review by Standards Committee (N Stewart/Standards Committee)
	Put in place arrangements for whistle blowing to which staff and all those contacting the Council have access	1. Public Interest Disclosure Policy ("Whistle blowing policy") in place	1. Regular review of the policy	B1 C1	In place Annual Review by Standards Committee (N Stewart/Standards Committee)

(reports –Corporate Governance august 2002)