

Cyngor Sir CEREDIGION County Council

REPORT TO:	Governance and Audit Committee
DATE:	19 January 2022
LOCATION:	Remotely via Video-conference
TITLE:	Report on Draft Annual Governance Statement 2021-2022, Local Code of Corporate Governance 2022-23 and Governance Framework Document
PURPOSE OF REPORT:	To present the most recent review of the Governance Framework 2021-2022, the Annual Governance Statement 2021-2022 and the Local Code of Corporate Governance 2022-2023
For:	Decision
Cabinet Portfolio and Cabinet Member:	Cllr. Ray Quant, Deputy Leader of the Council and Cabinet Member for Legal & Governance, People and Organisation, and Democratic Services

Introduction & Requirements

The Accounts and Audit (Wales) Regulations 2014 requires local authorities to conduct at least annually a review of the effectiveness of their governance framework including their systems of internal control. This review must be documented in an Annual Governance Statement and published as part of the Council's Annual Accounts. The Audit Committee is responsible for monitoring the governance arrangements on behalf of the Council.

The Statement must be prepared in accordance with proper practices, including those set out in the Chartered Institute of Public Finance and Accountancy ('CIPFA') and International Federation of Accountants ('IFAC') '*Delivering Good Governance in Local Government: Framework*' (2016). The Framework, published in April 2016, is based on the CIPFA/IFAC '*International Framework: Good Governance in the Public Sector*'. The framework includes a new definition of governance which stresses how good governance is essential in enabling an organisation to achieve its goals:

- Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved;
- To deliver good governance in the public sector, both governing bodies and individuals working for public sector entities must try to achieve their entity's objectives while acting in the public interest at all times; and
- Acting in the public interest implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

The international framework includes seven principles of governance that will enable organisations, public sector partnerships and combined authorities to achieve their outcomes while working in the public interest. The principles are further supported by core-principles of behaviour that demonstrate what good governance should look like in practice.

The principles are:

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

Annual Governance Framework

To comply with requirements, the new framework was adopted in 2016-17 and the guidance followed as a basis for testing governance structures by:

- Reviewing existing arrangements;
- Developing and maintaining an up-to-date local code of governance, including arrangements for ensuring on-going effectiveness; and
- Reporting publicly on compliance with their own code on an annual basis and on how they have monitored the effectiveness of their governance arrangements in the year and on planned changes.

In accordance with recommendations from the external regulator, Audit Wales, a Member/Officer workshop was held to review existing governance arrangements against the framework and, in accordance with the guidance, each principal has been scored to reflect how well our governance arrangements go towards achieving good governance.

The final review scoring completed during the workshop is included (see **Appendix 1**). In summary a total of 94 behaviours were reviewed with 1 with an improved score from 7/8 to 9/10. Therefore, 91 total behaviours are now scored at 9/10, 2 remain at 7/8 and 1 remains at 5/6.

As a result of revised scores, actions have been identified for 2022-2023 and are included in section 6 of the Annual Governance Statement.

Annual Governance Statement

The Draft Annual Governance Statement 2021-22 (see **Appendix 2**) has been brought together in accordance with the framework. It has regard to necessary changes due to the pandemic and includes:

- An acknowledgement of responsibility for ensuring good governance;
- Reference to the assessment;

- An opinion on the level of assurance that the governance arrangements can provide;
- A progress report on how issues identified last year have been resolved;
- An agreed action plan to deal with governance issues over the next year; and
- A conclusion.

Local Code for Corporate Governance

The Local Code for Corporate Governance brings together all the local codes and documents that set out the Council's governance arrangements and has been revisited for 2022-23 (see **Appendix 3**).

RECOMMENDATION(S):

The Committee is requested to recommend that Council:

- i) endorses the Draft Annual Governance Statement 2021-22 (**Appendix 2**); and
- ii) endorses the Local Code of Corporate Governance 2022-2023 (**Appendix 3**)

REASON FOR RECOMMENDATION(S): To progress the publication of the Annual Governance Statement 2021-2022 and Local Code of Corporate Governance for 2022-2023.

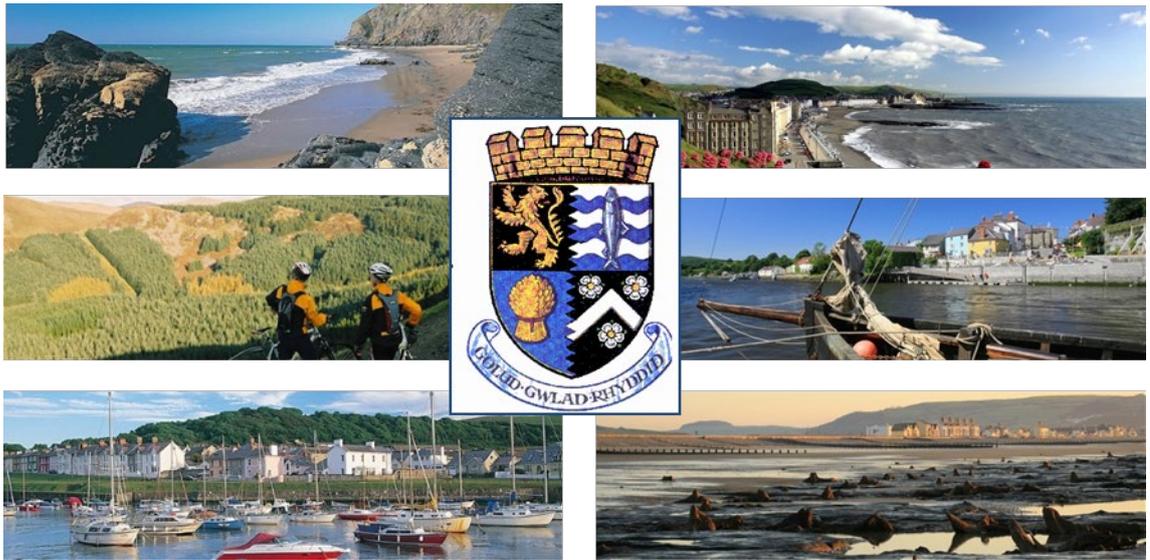
Appendices: **Appendix 1:** Governance Framework Document 2021-2022
Appendix 2: 2021-22 Draft Annual Governance Statement
Appendix 3: 2022-2023 Local Code of Corporate Governance

Head of Service: Elin Prysor, Corporate Lead Officer – Legal & Governance Services / Monitoring Officer

Reporting Officer: Hannah Rees, Governance Officer

Date: 23 December 2021

CEREDIGION COUNTY COUNCIL



Governance Framework Review 2021 -2022

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law						
Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.						
Sub-principles	Behaviours	Evidence	Expected	✓/X	Score	Action
A1. Behaving with integrity	Elin Pryor / Lowri Edwards/Steve Johnson/Amanda Roberts / Alex Jenkins A1.1 Ensuring Members and Officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation	<ul style="list-style-type: none"> • <u>Code of Conduct for Members</u> (updated in 2016) available on the Council's website, intranet site (CeriNet) under Councillor Resources, and in the <u>Constitution</u>. • <u>Members Code of Conduct Flowchart</u> (updated in 2016). • Code of Conduct for Officers* (currently being updated) available along with all Corporate policies and strategies via Council website/<u>CeriNet</u>. • Individual sign off with regard to compliance. • Induction and follow-up training on Code of Conduct and ethics provided to all Members. • Ethics/Fraud training provided in collaboration with Council's insurer at Corporate Managers' quarterly workshop 28.5.2021. Slides from presentation are forming a basis for e-learning module for all Staff and Internal Audit ('IA') & Governance Services working with Learning & Development to prepare scenarios for training. Training supported by recent review of Council's Strategy on Counter-Fraud, Corruption & Bribery (to include Anti-Money Laundering). • Follow up Internal Audit of Council's arrangements regarding Ethics also in progress (currently in review). • Day to day advice is provided by the Monitoring Officer ('MO') and Scrutiny Support Officer. • <u>Disciplinary Policy (Nov 2017)</u>. • Personal Development Review. • Register of Members interests, available from the Council's Democratic Services, reviewed by M O. • <u>Declaration of Interest</u> and <u>Hospitality</u> forms for Officers and Members on CeriNet. • Regular reminders and advice is sent by the MO to Staff via internal News update emails. • Monitoring and review by MO of Chief Officers' declarations annually. • MO advises Chief Officers on need to declare close personal associations with other Officers or Members (<u>MO News Email Update of 20.7.2021 on CeriNet</u>) including advising Chief Officers at Leadership Group Meetings. • The Code of Conduct for Officers is in the process of being substantially reviewed. • Update advice on Council Employees' Declarations and Registration of Interests (News email updates published 16.12.2021 and 20.7.2021 including re Covid-19 Restrictions 	Codes of Conduct	✓	9/10	<p>Good overall governance considered compliant and meets best practice. No further action required.</p> <p>MO to continue to advise Members further on the need to declare hospitality/gifts.</p> <p>MO to continue to advise Chief Officers further on the need to declare:</p> <ul style="list-style-type: none"> • close personal associations with other Officers or Members, Ongoing review on Chief Officers business declarations <p>MO and CLO Democratic Services to continue to review Members holding directorships, trusteeships, or memberships when appointed onto outside bodies, and committees, MO to consider member feedback and added value and continue to update Code of Conduct for Officers and Members</p> <p>Update Dispensations forms for Members</p> <p>Appraisals were halted due to Covid-19 Pandemic but have now recommenced (undertaken in May 2021</p>
			Individual Sign-off with regard to compliance with the code	✓		
			Induction for new Members and Staff on standard of behaviour expected	✓		
			Performance appraisals otherwise known as Personal Development Reviews	✓		
		Officer Declaration forms				

		<p>Business Fund NDR Grants for businesses (News update published 8.1.2021).</p> <ul style="list-style-type: none"> • MO advising of Officers re declarations of interest is ongoing. Regular reminders through News Updates on CeriNet system and at Leadership Group. Update on Council Employees' Declarations of Interest and Hospitality was published on 20 July 2021 on the Council's CeriNet Site, including links to the relevant forms and Code of Conduct for Local Government Employees, along with a reminder that any queries or requests for advice should be made to the MO. • Chief Officers informed through CeriNet system news update of MO email re declaring interests and Hospitality and reminder to Chief Officers sent. • Review is currently being undertaken of the external bodies that have appointed Members, including added value, and also updating of the Constitution. • Declarations of interest by Members and Officers at meetings, an opportunity to make reference to any close personal contacts/roles etc. • Ongoing review on Chief Officers' business declarations. • Update Dispensations forms for Members completed. • Members required to update Register of Interests in accordance with the Code of Conduct, and in addition, annually, which is opportunity to reference any close personal associates/roles etc. This now includes lay/independent members of the Ethics & Standards Committee and Governance & Audit Committee. Register of Interests booklet published for each Member on Council Website. • Proactive regular advice and reminders sent to Members and Officers as required. • MO to advise Officers further on the need to declare interests in organisations which actually, or may conflict with Council interests including: <ul style="list-style-type: none"> ○ Contractors; ○ School Governors; ○ Clerk to Town and Community councils; ○ Members of Town and Community councils; and ○ School Governors. • MO to advise Officers further on the need to declare: <ul style="list-style-type: none"> ○ Directorships; and ○ Other employment <p>Including whether conflicting with the Council's interests or not. MO sent email message to Officers on 20.7.2021 reminding Officers of requirements of declarations and Hospitality and Interests (including regarding Covid-19 Enhanced Lockdown Grants for businesses).</p> • Dispensations forms for Members updated (2020). 			<p>and continue to be held virtually).</p> <p>Reviewed Code of Conduct for Officers to be issued once updated & approved.</p> <p>Officers to complete a Mandatory Ethics/Fraud e-training module once completed & approved.</p>
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		<ul style="list-style-type: none"> Professional Qualified Officers and Teachers have to meet their professional body/organisation requirements. Members complete a HR training module. Training on standards of behaviour is provided to Managers for Staff. MO circulates to political group leaders updates/decisions from the Adjudication Panel for Wales, whose role is to determine alleged breaches by elected and co-opted members against their authority's statutory code of conduct. The Ethics and Standards Committee will have new duties (from May 2022) under the Local Government and Elections (Wales) Act 2021 ('2021 Act'), to include: Monitoring compliance by leaders of political groups on the Council with their duties under S.52A(1) Local Government Act 2000; Advising, training or arranging to train leaders of political groups on the Council about matters relating to their duties under S.52A (1) Local Government Act 2000. The duty to monitor compliance of political group leaders is in relation to standards of conduct, and ensure that this is visible, and consistently demonstrated and evidenced to protect the Council's reputation. 				
	<p>Elin Prysor A1.2 Ensuring Members take the lead in establishing specific standard operating principles or values for the Organisation and its Staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)</p>	<ul style="list-style-type: none"> A good working relationship exists with the Welsh Government as a key regulator. Regular dialogue is maintained with representatives from Audit Wales. This vision for the Council has been reviewed and endorsed by Cabinet, and the vision sets out a number of long term Strategic Objectives. <u>The Corporate Strategy 2017-2022 includes Well-being and Improvement Objectives 20-19-20</u> setting out the Council's priorities and high level objectives with supporting actions on an annual basis. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council's website. <u>Code of Conduct for Members (2016)</u>. <u>Register of Members' interests available from the Council's Democratic Services</u> reviewed by MO. Declarations of interest by Members and Officers at meetings. Chief Officers' annual Declarations of Interest and continuing obligations to declare interests. Member annual update of Register of Interests and continuing obligations to declare interests (including lay/independent members of the Ethics & Standards Committee and Governance and Audit Committee). Regular dialogue with Public Services Ombudsman for Wales ('PSOW'), and other regulators including Estyn, CIW, ICO and IPCO. 	<p>Standards reflect WG Public Service Values</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>
			<p>Communicating shared values with Members, Staff, the community and partners</p>	<p>✓</p>		

	<p>Elin Pryor / Lowri Edwards A1.3 Leading by example and using these standard operating principles or values as a framework for decision making and other actions</p>	<ul style="list-style-type: none"> • <u>Minutes for all committees</u> contain Declarations of Interest-Officers and Members. • <u>The Constitution</u> is subject to regular reviews, with ongoing updates as required, including presenting proposed changes to Cross Party Constitution Working Group, to make recommendations on changes to Constitution to Council. Further revision in 2021 is ongoing, as the Constitution is a live document, to reflect legislative changes and according to need. Council approved amendments on 18.3.21 and 23.9.21. • A comparison exercise will be undertaken of the Current Constitution against the Model Constitution issued by WLGA. • Politically Balanced Constitution Cross Party Working Group meets regularly to consider proposals for Constitution updates. Meetings held 15.2.21, 19.4.21, 30.6.21, 10.8.21 and 8.11.21. • MO/Governance Officer report to Council to update delegations and Constitution. • Chief Officer annual Declarations of Interest. • <u>Corporate Strategy</u> (2017-2022) contains the priorities of the Council. • The Well-being and Improvement Objectives build on the priority areas identified in the <u>Corporate Strategy 2017-2022</u> and are reviewed annually These are developed in consultation with the public and Members. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council's website. • A mandatory E-learning training module, introduced in September 2017, on the Well-Being of Future Generations Act 2015 ('WFGA') must be completed by all Staff (between September 2017 and November 2021 completed by 2,834 employees, of which 343 through Welsh and 2,491 through English). Between April and November 2021, 242 total employees completed the module, 40 through Welsh, 202 through English (* these figures include leavers). Reminders issued to Staff who not yet completed module and Leadership Groups receive periodic reports. • Members' standards and conduct matters considered by the Council's <u>Ethics and Standards Committee</u>. Public meetings held regularly, and chaired by an independent person-determine dispensations, and consider strategic/policy issues and receive updates from PSOW Casebook & APW cases. • The main duties of the Ethics & Standards Committee are to improve standards of Member conduct and operation of the Code of Conduct for Members. • Committee and Members are advised by the MO. • Ethics and Standards Committee engage actively in the training of Members. 	<p>Leadership values set out by WG are followed ✓</p> <p>Decision making practices ✓</p> <p>Declarations of interest made at meetings ✓</p> <p>Conduct at meetings ✓</p> <p>Shared values guide decision making ✓</p> <p>Develop and maintain an effective standards committee ✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p> <p>Leadership Group to be updated on e-learning with HR reporting to Leadership Group.</p>
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		<ul style="list-style-type: none"> Standards Conference 2018 jointly hosted by Powys & Ceredigion County Council (held on 14 September 2018). A similar conference was to be hosted by North Wales Councils in 2021-postponed due to Covid-19. Annual Ethics & Standards Committee Report reported to Council in October 2021. Governance and Audit Committee carry out a benchmarking exercise annually to provide further assurance on the review of the <u>Annual Governance Statement</u> ('AGS') process. IA review and report on the process annually. Governance & Audit Committee meets regularly to consider governance and external regulator reports. Chaired by non-executive member. Governance and Audit Committee Annual Report reported to Council on 23.9.2021 and approved. <u>Covid-19 Governance Structure</u> introduced by the Council, to include temporary delegated powers for the Council's Chief Executive and Leadership Group through use of Urgent Decisions for decisions relating to the Council's COVID-19 response), in accordance with Council's Constitution. The Urgent Decision of the Leader was reviewed regularly, and expired on 31.8.2021. Gold Command continues under operational procedures pursuant to Civil Contingencies Act 2004 Gold Command Record of Decisions published on the Council's website). <u>Record of Decisions</u>, made by the Covid-19 Leadership Group ('Gold Command') published on the Council's Website. 				
	<p>Elin Prysor/Alun Williams A1.4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively</p>	<ul style="list-style-type: none"> Effective '<u>Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering)</u>' updated and approved by Council 17.6.21(minutes confirmed 23.9.21). Internal Audit Annual Report on Counter Fraud presented to Governance and Audit Committee at year-end. <u>Register of Members' interests</u> available from the Council's Democratic Services. Declarations of interest/hospitality for Officers, as required. MO circulates reminder re interest/hospitality declarations to Staff quarterly. NFI match highlights Staff who are directors of companies that have dealings with the Council – any non-declarations investigated by IA and reported to MO. Chief Officer Declarations of interest updated annually. Politically Restricted Post Register for Officers maintained and <u>Political Restrictions on Local Government Employees Policy</u> available to employees on CeriNet. Ethics/Fraud training provided in collaboration with Council's insurer at Corporate Managers' quarterly workshop 28.5.2021. Slides from presentation forming a basis for e-learning module 	<p>Anti-fraud and corruption policies are working effectively</p> <p>Up-to-date register of interests (Members and Staff)</p> <p>Up-to-date register if gifts and hospitality</p> <p>Whistleblowing policies are in place and protect individuals raising concerns</p> <p>Whistleblowing policy has been made available to members of the public, employees, partners and contractors</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required</p> <ul style="list-style-type: none"> Delegated Decisions Register to be published. Continued monitoring of the Mandatory e-learning take up of Whistleblowing module. Currently lower than required. Whistleblowing Policy to be reviewed.

		<p>for all Staff, and IA & Governance Services working with Learning & Development to prepare scenarios for training.</p> <ul style="list-style-type: none"> • Training supported by recent review of Council’s Strategy on Counter-Fraud, Corruption & Bribery (to include Anti-Money Laundering). • Ethics Audit undertaken during 2019. Follow up Internal Audit of Council’s arrangements regarding Ethics also in progress (currently in review). • <u>Whistleblowing Policy</u> available to Employees and Contractors (updated 2018) on CeriNet and is updated as necessary. • MO is the Corporate Lead Officer (‘CLO’), and advises Whistle-blowers, as appropriate. • A mandatory E-learning training module on Whistleblowing must be completed by all Staff. The MO keeps a register of referrals and reports 6-monthly to the Overview and Scrutiny Co-ordinating Committee. • All complaints are dealt with in accordance with the corporate procedures which include informal and formal stages and these are communicated to Staff on a regular basis. • The complaints system is monitored by the Corporate Complaints and Freedom of Information Manager. <u>Corporate Complaints Policy</u> has been reviewed, new Policy presented to Corporate Resources Overview & Scrutiny Committee 7.7.21 and to Council 23.9.2021, and Revised Concerns and Complaints Policy and Procedures 2021, its implementation and publication approved by Council. • Improvements are implemented as a result of complaints /recommendations received. • <u>Council Complaints and Freedom of Information Privacy Notice</u>. • Annual Complaints Report considered by the Governance and Audit Committee and Cabinet prior to approval by Council, presented to Council and noted. • Annual Complaints Report includes Lessons Learned from complaints received. • <u>Ethics and Standards Committee</u> and all other committee agendas/minutes contain disclosures of interests. • <u>Minutes for all committees</u> published on the Council’s Website. • <u>Cabinet Decision Notices</u> published on the Council’s Website. • Preparation for publication of delegated decisions register ongoing. <u>Gold Command Decision Log</u> (a decision register) published regularly, presented to Gold Command (and approved) and thereafter to Overview and Scrutiny Co-ordinating Committee (20.1.2021, 16.6.21 and 1.12.2021) and published on Council’s Website. Regarding other delegated decisions, Development Control Committee delegated decisions published for each Development Control Committee. • <u>Register of Contracts</u> published on Council Website. 	<p>Complaints policy and examples of responding to complaints about behaviour</p> <p>Changes/improvements , as a result of complaints received and acted upon</p> <p>Members and Officers code of conduct refers to a requirement to declare interests</p> <p>Minutes show declarations of interests were sought and appropriate declarations made</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>	
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A2 Demonstrating strong commitment to ethical values	Elin Prysor A2.1 Seeking to establish, monitor and maintain the organisation's ethical standards and performance	<ul style="list-style-type: none"> • <u>Ethics and Standards Committee</u> championing ethical compliance to ensure that public have trust and confidence that Members and Officers work to highest ethical and moral standards. 	Scrutiny of ethical decision making	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Championing ethical compliance at governing body level	✓		
	Elin Prysor A2.2 Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the	<ul style="list-style-type: none"> • The <u>Ethics and Standards Committee</u> has been proactive, leading on training sessions and putting procedures in place for dispensation arrangements. The structure has recently been reviewed to improve efficiency and effectiveness. • Officers such as Internal Auditors, sign an annual Code of Ethics affirmation. 	Provision of ethical awareness training	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required. All actions have commenced and are on-going

	organisation's culture and operation	<ul style="list-style-type: none"> Internal Audit Charter approved by <u>Governance & Audit Committee</u> 24 February 2021. Carmarthen County Council undertook an independent audit of ethics within the Council during 2019. Follow up Internal Audit of Council's arrangements regarding Ethics in progress (currently in review). Training Needs Analysis Questionnaire has been circulated by Council newsletter to Staff requesting opinion on ethical culture of Council & training module planned in response to feedback. 				
	Geraint Edwards A2.3 Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values	<ul style="list-style-type: none"> Employee Handbook is in the process of being reviewed, is available on <u>CeriNet</u>, sets out the expected Employee behaviour and includes the <u>Code of Conduct for Local Government Employees</u>. Training on equality and diversity and recruitment and selection including equal opportunities is mandatory for all Ceredigion County Council Managers. All Staff must complete an e-learning module on Equality & Diversity. <u>Procurement Strategy 2018-2022</u> was approved by Council 19th June 2018. Procurement training also being rolled out to Staff. Council Recruitment Policy and DBS Policy. 	Appraisal processes take account of values and ethical behaviour	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Staff appointments policy	✓		
			Procurement policy	✓		
	Steve Johnson A2.4 Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation	<ul style="list-style-type: none"> <u>Standard Terms and Conditions</u> for all Suppliers of Goods and services include conditions relating to Equality and Diversity and are available on the Council's website. <u>Procurement Strategy 2018-2022</u> In-House software used to retrospectively check for suspected duplicate payments. Council has developed a Modern Slavery Policy (sent to contractors of the Council), Anti-Slavery Annual Statement 2019-2020 and Code of Practice Ethical Employment in Supply Chains. 	Agreed Values in partnership working -Statement of business ethics communicates commitment to ethical values to external suppliers -Ethical values feature in contracts with external service providers	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Protocols for partnership working	✓		
A3. Respecting the rule of law	Elin Prysor A3.1 Ensuring members and Staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations	<ul style="list-style-type: none"> <u>Council Constitution</u>. Statutory powers and legal implications included in every decision making Cabinet report. Legal and Financial advice/implications is provided on all appropriate reports for decision. The MO and Legal Services are available to advise as appropriate. The IA Service is available to advise as appropriate. The MO attends Leadership Group/Cabinet/Council meetings. 	Statutory provisions	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Statutory guidance is followed	✓		
			Constitution	✓		

		<ul style="list-style-type: none"> • The MO routinely attends many public meetings, as required, subject to availability. • In the absence of the MO, the Deputy MO will attend Cabinet and Council meetings. • <u>Covid-19 Governance Structure</u> introduced by the Council, to include temporary delegated powers for the Council's Chief Executive and Leadership Group through use of Urgent Decisions for decisions relating to the Council's COVID-19 response), in accordance with Council's Constitution. The Urgent Decision of the Leader was reviewed regularly, and expired on 31.8.2021. • Gold Command continues under operational procedures pursuant to Civil Contingencies Act 2004 • Gold Command Record of Decisions published on the Council's website). • <u>Roadmap</u> produced, which outlines the services the Council does and does not provide, and what the Council's plans are, which is reviewed regularly, for Ceredigion giving overview of services provided in light of Covid-19 Pandemic, current guidance and number of cases in Ceredigion. • The 2021 Act shall have an effect on corporate bodies, including the Council, and preparations for compliance are ongoing, including through the Cross-Party Constitution Working Group (Members of each political group in attendance), reports to the Governance and Audit Committee and Council, with a Council Action plan having been prepared and updated regularly, and meetings with relevant Officers and CLOs held, as appropriate. 				
	<p>Elin Prysor / Stephen Johnson/Amanda Roberts / Alex Jenkins</p> <p>A3.2 Creating the conditions to ensure that the statutory Officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.</p>	<ul style="list-style-type: none"> • Job descriptions & person specifications clearly define the roles and responsibilities required of posts. • Members' Role descriptions set out their respective responsibilities. • Compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government (CIPFA, published 13 April 2016). • Compliance with CIPFA's Statement on the Role of the Head of Internal Audit in Public Service Organisations (CIPFA, published 9 April 2019) & contribution published in CIPFA's accompanying Putting Principles into Practice document (2019)). • Terms of reference are included in the Constitution. • Reporting to Governance and <u>Audit Committee</u>. • <u>Financial Regulations and Financial Procedure Rules (Document F Constitution)</u>. • <u>Contract Procedure Rules (Document G in the Council's Constitution)</u>. • Codes of Conduct (see above). 	<p>Job descriptions/specific ations</p> <p>Compliance with CIPF's statement on the role of the Chief Financial Officer in local government (CIPFA 2016)</p> <p>Terms of reference</p> <p>Committee support</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>

	<ul style="list-style-type: none"> Compliance with Specific Codes e.g. <u>Internal Auditors' Public Sector Internal Audit Standards</u> ('PSIAS', March 2017) Members of Governance and Audit Committee updated on fraud including IA annual counter fraud report. Statutory Officers accountable to the Chief Executive ('CE') and the Council. Regular meetings between CE, S.151 Officer & MO. Corporate Manager – Internal Audit ('CMIA') has free & unfettered access to Members and Officers at all levels, and right of access as per Council's <u>Constitution</u> and Internal Audit Charter. Register of Members' Interests published on the <u>Council Website</u>. 2021 Act received Royal Assent January 2021 and makes changes to the Governance and Audit Committee. GAC Terms of Reference updated according to the new Act. 				
Elin Prysor / Steve Johnson A3.3 Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders	<ul style="list-style-type: none"> Chief Officers provide support and advice to Members. Reporting requires financial and legal advice/implications to be included in reports/decisions which are published as appropriate. 	Record of legal advice provided by Officers	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
Elin Prysor A3.4 Dealing with breaches of legal and regulatory provisions effectively	<ul style="list-style-type: none"> The MO has direct access to the CE and reports to Council generally and as part of statutory duty. The MO or a nominated representative attends all Cabinet meetings and Council Meetings. The MO operates an 'open' door policy for Members wishing to receive 'conduct' and 'governance' advice. The MO & S.151 Officer have monthly meetings with the CE. The MO & S.151 Officer are key members of Leadership Group. Items reported to Members for decisions through Cabinet, Council and Committees are subject to legal and financial advice which will be referenced within each report. Statutory powers and legal implications included in every decision making Cabinet report. Legal and Financial advice/implications is provided on all appropriate reports for decision. The MO and Legal Service are available to advise in advance and at meetings. 	MO provisions & 151 Officer provisions	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
		Record of legal advice provided by Officers	✓		
		Statutory provisions	✓		
Elin Prysor / Amanda Roberts / Alex Jenkins A3.5 Ensuring corruption and misuse of power are dealt with effectively	<ul style="list-style-type: none"> Effective '<u>Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering)</u>' updated and approved by Council 17 June 2021 (minutes confirmed 23 September 2021). Effective External Audit, Internal investigations. <u>Whistleblowing Policy</u> and Disciplinary Policy. An Officer in the IA team is an accredited Counter Fraud Technician. 	Effective Counter-fraud and corruption policies and procedures	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
		Local test of assurance (where appropriate)	✓		

		<ul style="list-style-type: none"> • Officer(s) of the IA team hold a CIPFA Certificate in Investigative Practices ('CCIP'). • Council complies with Audit Wales's annual <u>National Fraud Initiative</u> requirements, currently co-ordinated by Internal Audit. • IA annual report on Counter Fraud presented to Governance and Audit Committee at year-end. • Monitoring and response to fraud alerts (NAFN, wider networks, peers, etc). • Membership and active participation in professional networks and groups (Tisonline, KHub, etc). • IA offer advice to services on implementation of new systems and processes to ensure effective internal controls maintained. • Nominated Council Officers undertake various fraud training to maintain knowledge and expertise. • Where appropriate, successful prosecutions publicised on Council website (and in local press). • Covid-19 grant payments audited prior to payment (as easier to stop a payment than recover it). • Key financial control audits added to audit plan, to check controls, governance & risks whilst staff working from home. • IA's annual audit plan can address any necessary re-prioritisation of work, allowing IA to be reactive to any changes in risk within the Council. 				
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B. Ensuring openness and comprehensive stakeholder engagement						
Local government is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.						
Sub-principles	Behaviours	Evidence	Expected	✓/X	Score	Action
B1 Openness	Alun Williams B1.1 Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	<ul style="list-style-type: none"> All statutory <u>Annual reports</u> are available on the Council's Website. <u>Freedom of Information Act publication scheme.</u> A host of service areas are available online including <u>council tax self-service and information.</u> The Council's goals and values are set out in the <u>Corporate Strategy 2017-2022.</u> <u>Ceredigion County Council Website.</u> Council and Cabinet meetings are broadcasted. MO and Ethics & Standards generic email addresses created. Regular and timely responses to the press and other enquiries to Management and members as well as comprehensive FOI responses. Review of the FOI Publication scheme in progress. <u>Freedom of Information Policy (March 2018).</u> Corporate Complaints and Freedom of Information Manager in post. <u>Complaints and Freedom of Information Privacy Notice.</u> <u>Environmental Information Regulations Policy (March 2018).</u> 	Annual Report	✓	7/8	Acceptable Minor adjustments may be required FOI policy and EIR policy both updated. Review of the FOI Publication Scheme is in progress.
			FOI publication scheme			
			Online Council Tax information	✓		
			Authorities Goals & Values	✓		
			Authority website	✓		
	Lowri Edwards B1.2 Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided	<ul style="list-style-type: none"> All Council, Cabinet and Committee meetings open to the public and agendas and papers published on the Council website (with the exception of exempt reports). An Overview and Scrutiny <u>Public Engagement Protocol (2018) (Document N Constitution)</u> has been approved by Council and has been used on several occasions Protocol for speaking at the Development Control Committee in place (Part 4 Document I <u>Constitution</u>). Protocol for access by Cabinet Members to Overview and Scrutiny Committee approved by Council (Part 5 <u>Document M2 Constitution</u>). 	Record of decision making and supporting materials	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Lowri Edwards B1.3 Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear	<ul style="list-style-type: none"> <u>Integrated Impact Assessment ('IIA') tool and guidance</u> to inform effective decision making have been developed and are being implemented. Council / Cabinet report template updated to include reference to legal implications, staffing implications, property / asset implications and risks. <u>Standard templates and guidance</u> for reporting to Council, Cabinet and Overview and Scrutiny Committees are used and all include the IIA results. 	Decision making protocols	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Report pro-forma	✓		
			Record of professional advice in reaching decisions	✓		
			Meeting reports show details of advice given	✓		

		<ul style="list-style-type: none"> • Where appropriate, items reported for decisions through Cabinet, Council and Committees are subject to legal and financial advice which will be referenced within each report. • A Protocol is in place for working relationships between Members and Officers (e.g. Officer-Member Protocol). (<u>The Constitution Part 5</u>). • A calendar of <u>dates of meetings</u> including forward work programmes of the Council, Cabinet and Committees are published on the Council's website. • Annual reports, Statements of accounts, Improvement progress reports are all published within timescales and are available on the <u>Council's website</u>. • Organisational Awareness training available as an optional module of the Corporate Manager Programme, which includes information relating to the decision making process, Wellbeing of Future Generations Act, Equalities, Welsh Language and the use of the IIAs. 	Discussion between members and Officers on the information needs of members to support decision making	✓				
			Agreement on the information that will be provided and timescales	✓				
			Calendar of dates for submitting, publishing and distributing timely reports adhered to.	✓				
Alun Williams	B1.4 Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action	<ul style="list-style-type: none"> • <u>The Engagement and Consultation Checklist</u> assists with decision making around whether or not to undertake a consultation regarding a proposed change and guidance on dissemination of consultation results is available to Officers. • IIA conclusions reported to Council, Cabinet and Overview and Scrutiny. 10 IIAs went to Cabinet over 2021-22 up to 1.12.2021. Committees, which includes consultation. • The Council, in collaboration with partners, has carried out significant engagement to produce the Public Service Board's ('PSB') Well-being Assessment and <u>Local Well-being Plan</u>. • Well-being objectives for 2020-21 have been set in order to deliver the <u>Corporate Strategy 2017-2022</u>. • <u>Corporate Complaints Policy has been reviewed, new Policy presented to Corporate Resources Overview & Scrutiny Committee 7.7.21 and to Council 23.9.2021, and Revised Concerns and Complaints Policy and Procedures 2021, its implementation and publication approved by Council.</u> • <u>Social Services Complaints Policy</u> and Procedure has been reviewed. • <u>Consultation Decision making tool (Consultation Tree and flowchart)</u> have been developed and includes the use of feedback. • Further consultation includes: <ul style="list-style-type: none"> ○ A new Engagement and Equalities post has been created through the restructure of the Policy and Performance service; and 	Well-being strategy (PSB) and statement (LA)	✓	7/8	Acceptable Minor adjustments may be required		
			Use of consultation feedback	✓				
			Complaints policy and use of complaints	✓				
			Citizen survey	x				

		<ul style="list-style-type: none"> ○ All <u>current consultations</u> are available on the Council website; and • <u>Consultations 2020-2021.</u> • <u>Consultations are published on Corporate section of Council Website.</u> • Due to Covid-19, Council has consulted remotely via video conferences and electronic surveys. • <u>Consultations</u> are promoted through Social Media • Guidance has been issued on the Ceredigion Council intranet to all Staff to follow with regards to the dissemination of feedback to decision makers. Recent indications are that significant progress is being made in this area by Officers. 				
B2 Engaging comprehensively with institutional stakeholders	Alun Williams / Diana Davies B2.1 Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably	<ul style="list-style-type: none"> • <u>PSB Terms of Reference</u> available on the Council Website. • PSB Project Groups Terms of Reference available • Joint engagement and consultation exercises are held • All <u>current consultations</u> are available on the Council Website. • Collaborative projects are running with institutional stakeholders with clear governance arrangements in place. • Scrutiny arrangements for the PSB have been put in place. • The <u>IIA tool and guidance</u> have been approved for implementation. • <u>Consultation Decision Tool (Consultation Decision Tree and flowchart</u> have been developed and are available. 	Communication and engagement strategy	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Diana Davies B2.2 Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively	<ul style="list-style-type: none"> • <u>Engagement with Service Users List</u> including stakeholders with whom the authority should engage is in place and <u>Community Engagement Policy.</u> • <u>Collaboration Standards for New Strategic Projects Guidance and Templates</u> are available. <p>Partnerships Include:</p> <ul style="list-style-type: none"> ○ <u>PSB;</u> ○ <u>West Wales Regional Partnership Board;</u> ○ <u>Community Safety Partnership;</u> ○ <u>Mid and West Wales Safeguarding Board;</u> and ○ <u>Growing Mid Wales.</u> <ul style="list-style-type: none"> • The formal review of partnerships that sit under the PSB has been completed. The new partnership structure has been operational since June 2018 and the partnerships will be reviewed on a periodic basis. • A review of the <u>Community Safety Partnership</u> was undertaken in 2019 and was subject to scrutiny. 	Database of stakeholders with whom the authority should engage and for what purpose and a record of an assessment of the effectiveness of any changes	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

	<p>Alun Williams / Diana Davies B2.3 Ensuring that partnerships are based on:</p> <ul style="list-style-type: none"> • trust • a shared commitment to change • a culture that promotes and accepts challenge among partners and • that the added value of partnership working is explicit 	<ul style="list-style-type: none"> • Advice provided to Members and Officers serving on outside bodies. • Regular reporting of partnership meetings and activity to Cabinet. • Partnerships such as <u>Growing Mid Wales</u> have been established with governance arrangements. • Regular reporting of partnership meetings and activity to Leadership Group and Cabinet. • Scrutiny arrangements in place for the PSB. • Partnership metrics are subject to internal review, where appropriate. • Legal Team is actively involved in drafting and reviewing Terms of Reference for Inter Authority Agreements ('IAAs') and formal committees. • A suite of documents have been developed that relate to strategic collaboration projects that the Authority is considering entering into. The <u>documents</u> include guidance, standards and numerous templates for varying stages of collaboration projects. • Executive Group Self-assessment carried out. • Growing Mid Wales Joint Overview and Scrutiny Committee has been established. 	Well-being strategy	✓	9/10	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>
			Partnership protocols	✓		
<p>B3 Engaging stakeholders effectively, including individual citizens and service users</p>	<p>Alun Williams B3.1 Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes</p>	<ul style="list-style-type: none"> • <u>Consultation Decision Tree and flowchart</u> for Staff and Members have been developed. • <u>The Engagement and Consultation Checklist</u> • <u>Community Engagement Policy (11 Jan 2013)</u> • A <u>Community Engagement, Consultations and Partnerships Page</u> has been created on <u>CeriNet</u>, which includes links to Community Engagement Policy, Engagement and Consultation Checklist, <u>Engagement with Service Users</u> and Consultation Decision Making Tool. • Work is underway to prepare a Community Engagement Policy that will meet the requirements of the 2021 Act, which will also include how the Council will encourage participation in decision-making, although final guidance is awaited from Welsh Government regarding this part of the legislation. • A new Draft Engagement Policy has been prepared to take into account the latest engagement methodology, including digital engagement. This will be consulted upon and agreed following the Local Government Elections in 2022. • A draft new Engagement Strategy for Ceredigion County Council, 'Talking, Listening and Working Together,' has been prepared. This will be consulted upon and agreed following the Local Government Elections in 2022. 	Record of public consultations	✓	5/6	<p>Satisfactory, but further action required.</p> <p>Due to the Covid-19 pandemic, decisions have needed to be made by Gold Command for emergency reasons (under the temporary executive function transfer of power in place until 31.8.2021 and for operational procedures under the Civil Contingencies Act 2004 following that date), therefore it has been impossible to consult physically in the community at present for many services, and consequently the scoring has been amended to reflect this.</p> <p>To continue to progress the review of the Community Engagement Policy that will</p>
			Partnership framework	✓		
			Public Service Boards Terms of Reference	✓		

	<ul style="list-style-type: none"> All IIAs for Cabinet are assessed by the Engagement and Equality Officer, including whether effective engagement, involvement and consultation has taken place and informed strategic decision making process. <u>Public Engagement Tool Kit</u> <u>Engagement with Service Users List</u>. All school reorganisation proposals are required to have formally consulted with stakeholders through adhering to the Welsh Government's School Organisation Code. All <u>current consultations</u> are available on the Council Website. A monitoring partnership framework that reports on all key decisions made by existing partnerships is reported to Leadership Group. 					include provisions for how stakeholders are engaged in future.
Alun Williams / Lowri Edwards B3.2 Ensuring that communication methods are effective and that Members and Officers are clear about their roles with regard to community engagement	<ul style="list-style-type: none"> <u>The Engagement and Consultation Checklist</u> <u>Corporate Strategy (2019-2022)</u>. <u>Community Engagement Policy (11 Jan 2013) is under review</u>: a new Draft Engagement Policy has been prepared to take into account the latest engagement methodology, including digital engagement. This will be consulted upon and agreed following the Local Government Elections in 2022. <u>Public Engagement Tool Kit</u>. <u>Engagement with Service Users List</u>. <u>IIA Tool Kit</u>. <u>Social Media Policy (revised Aug 2018)</u>. <u>Guidelines on Corporate Branding (May 2019)</u>. Minutes of structured engagement meetings and events. 	Evidence of structured stakeholder discussions	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.	
		Communications strategy	✓			
B3.3 Alun Williams / Lowri Edwards Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs	<ul style="list-style-type: none"> <u>Corporate Communications Strategy (2019-2022)</u>. <u>Overview and Scrutiny Public Engagement Protocol (2016) (Document N Constitution)</u>. Social media is being used to seek the public's views on matters being considered by Overview and Scrutiny Committees. <u>IIIA Tool Kit</u>. Summary reports on consultation and engagement activities are reported back to Members and service users. Minutes of engagement groups with people with protected characteristics. Effective Community involvement carried out with the well-being assessment work. Effective Community involvement carried out with service users from different backgrounds to inform the new Strategic Equality Plan. 	Communications and engagement strategy	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.	
		Effective community involvement	✓			

	<p>Alun Williams/Lowri Edwards B3.4 Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account</p>	<ul style="list-style-type: none"> • <u>Corporate Communications Strategy (December 2018)</u>. • Summary reports on consultation and engagement activities, which are reported back to Members and service users. • Dissemination of <u>consultation results</u> and reports on completed consultations and engagement exercises are posted on the Council's public <u>consultations</u> webpage in order to provide feedback to the public. • Processes have been introduced to monitor feedback e.g. any consultation/engagement reports are presented to Scrutiny and Cabinet to inform their decision-making. • Feedback from engagement and how people's views have been taken into account is recorded in the IIAs. 	<p>Communications and engagement strategy</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice.</p>
	<p>Alun Williams B3.5 Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</p>	<ul style="list-style-type: none"> • We have worked in partnership with Local Authorities and Public Services across Mid and West Wales on the review of our Strategic Equality Plans. A joint question set and engagement and consultation framework was produced and as a result, feedback was obtained from people with protected characteristics. 	<p>Processes for dealing with competing demands within the community for example consultation</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>
	<p>Diana Davies B3.6 Taking account of the interests of future generations of tax payers and service users</p>	<ul style="list-style-type: none"> • A <u>Well-being assessment</u> (PSB) has been carried out that has informed the development of the PSB's <u>Local Well-being Plan</u>, which was published in March 2018. • Work has commenced on preparing the next assessment of Local Well-Being that will be published in March 2022. • <u>The Well-being and Improvement Objectives</u> are included in the Council's <u>Corporate Strategy 2017-2022</u> and are reviewed each year. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council's website. • An <u>annual report</u> on progress made against the Council's Well-being objectives and Corporate priorities in published on the Council Website. • UNCRC – United Nations Convention on the Rights of the Child have been adopted by the Council. • Participation Standards have been adopted by Council. 	<p>Reports</p> <p>Well-being assessment</p> <p>Well-being Objectives and statement</p>	<p>✓</p> <p>✓</p> <p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits						
The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the authority's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.						
Sub-principles	Behaviours	Evidence	Expected	✓/X	Score	Action
C1 Defining outcomes	Alun Williams C1.1 Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions	<ul style="list-style-type: none"> The Council's <u>Well-being and Improvement Objectives</u> are included in the Council's <u>Corporate Strategy 2017-2022</u> and are reviewed each year and reported in the Well-being and Improvement objectives annual report published on the Ceredigion County Council website. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council's website. The purpose and the vision of the Council have been determined by Council and is contained in the <u>Corporate Strategy 2017-22</u>. This strategy illustrates how the authority will support and promote the well-being of the citizens of Ceredigion. All Planning arrangements reflect the Golden Thread and make the links to Corporate plans including; <ul style="list-style-type: none"> Business Plans; Strategic Plan; Corporate Performance Management Reporting; and Well-being and Improvement Objectives. 	Well-being statement and objectives	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Vision used as a basis for corporate and service planning	✓		
		Alun Williams / Diana Davies C1.2 Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer	<ul style="list-style-type: none"> The <u>IJA tool and guidance</u> are available and training has been rolled out for Officers and Members. <u>Community and Engagement Policy</u> (11 Jan 2013) is available. A <u>Public Engagement Toolkit 2014</u> has been developed in order to provide a user-friendly resource for Officers when developing and undertaking effective public engagement with their communities, in accordance with the National Principles of Public Engagement. Updates on the budget savings and the work of the Development Group are reported to the Cross Party Transformation and Efficiency Consultative Group. The <u>Corporate Strategy 2017-2022 incorporates the well-being and improvement objectives</u>. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council's website The draft Well-being and Improvement Objectives Annual report 2020-21 included a review of the Well-being and Improvement Objectives. 	Community engagement and involvement	✓	9/10
			Corporate & service plans	✓		
			Well-being plan (PSB) and well-being statement (LA)	✓		
	Alun Williams C1.3 Delivering defined outcomes on a sustainable	<ul style="list-style-type: none"> <u>Performance</u> information is outlined in the Council's Well-being and Improvement Objectives Annual report. 	Regular reports on progress	✓	9/10	Good overall governance considered compliant and

	basis within the resources that will be available	<ul style="list-style-type: none"> Business Plans are prepared on an annual basis and are monitored quarterly by a Performance Board, which includes Cabinet members and the Chairs and Vice Chairs of the Overview and Scrutiny Committees and Chair of the Governance and Audit Committee. Budget setting subject to detailed scrutiny by the five Overview and Scrutiny Committees. The Medium Term Financial Plan. Quarterly performance arrangements provide a challenge protocol to ensure outcomes are delivered. Business planning process includes resource allocation. Cross-Party Transformation and efficiency Group monitors the budget savings and delivery of services within budgets. 				meets best practice. No further action required.
	Alun Williams C1.4 Identifying and managing risks to the achievement of outcomes	<ul style="list-style-type: none"> Corporate performance management arrangements include quarterly assessment of risks to the achievement of outcomes or service delivery. Risk management includes risk logs for; <ul style="list-style-type: none"> Business Plans (Level 1); and Service Plans (Level 2). 	Performance trends are established and reported upon	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Risk management Protocols	✓		
	Stephen Johnson C1.5 Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available	<ul style="list-style-type: none"> Local performance measures are included in Business and service delivery plans. Capital Plans include; <ul style="list-style-type: none"> Rights of Way; Highways; Annual Budget Plan; and Transformation. The Risk Management Policy and Strategy and the Risk Management Framework was approved by Cabinet on 24 September 2019. Risk Management training to be rolled out to Members and Senior Managers. Risk management e-learning package has been developed for all other Staff and training took place in 2019, with workshop with insurers arranged for senior Managers. Publication of service performance, including costs and value for money data is routinely considered within service reports. 	A agreed set of quality standard measures for each service element are included in service plans	✓	9/10	Good overall governance considered compliant and meets best practice. Managing Service users expectations
			Risk management protocols	✓		
C2 Sustainable economic, social and environmental benefits	Steve Johnson / Elin Prysor C2.1 Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision	<ul style="list-style-type: none"> The appointed Auditor considers the Council's arrangements to secure economy, efficiency and effectiveness. In his letter he has stated that the Council has complied with its responsibilities to the use of its resources. The most recent Audit of the Council's Improvement Plan (2020-2021) was issued in November 2020. The report concluded positively that the Council discharged its duties and has acted in accordance with Welsh Government guidance sufficiently to discharge its duties. 	Capital investment is structured to achieve appropriate life spans and adaptability for future use so that resources are spent on optimising social, economic and environmental wellbeing:	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

		<ul style="list-style-type: none"> • A capital appraisal form is completed for new capital projects, which covers the requirement for the project, and is used to assess value for money and the revenue implications of major projects. • Capital Investment Strategy is contained within the <u>Medium Term Financial Strategy</u>. • The Authority has undertaken the following steps towards the implementation of the Well-being of Future Generations (Wales) Act 2015: <ul style="list-style-type: none"> ○ Prepared well-being objectives and statement; ○ Embedded the Well-being Goals and Sustainable; development principal into the business planning process ○ Developed a new <u>IIA tool and guidance</u>; ○ Established a Well-being of Future Generations Act group and action plan; ○ The Constitution is continually monitored and reviewed; ○ PSB <u>assessment of Local Well-being</u> published in March 2017; ○ Scrutiny arrangements agreed for PSB; ○ Cabinet Reports, to include the Social/economic/ environmental impact assessment; ○ A mandatory e-learning module on the Act has been developed and promoted to all Council Staff; ○ an Equality, community and Welsh language Impact Assessment must be undertaken on all school restructuring proposals as required under the Welsh Government School Organisation Code; and ○ Members have contributed to The Future Generations Officer Scrutiny Framework in relation to the WFGA. 	capital programme capital investment strategy			
			Legislative requirements – Well-being of Future Generations (Wales) Act 2015	✓		
Steve Johnson	C2.2 Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints	<ul style="list-style-type: none"> • Wales procurement policy statement is aligned to the Council's <u>Procurement Strategy 2018-2022</u>. • The <u>IIA tool and guidance</u> is available and used to support decision-making. • All reports and <u>minutes</u> are published in a timely manner and are open for inspection. All meetings are held in public, subject to the consideration of exempt information as defined by the 1972 Local Government Act. • Pre-decision Scrutiny encouraged where possible. • <u>The Medium Term Financial Strategy</u>. • <u>The Corporate Strategy 2017-2022</u>. • The Transformation Programme. 	Application of Wales procurement policy statement	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Corporate plans take account of medium and long-term service plans	✓		
			Discussion between Members and Officers on the information needs of Members to support decision making	✓		

			Record of decision making and supporting materials	✓		
	Alun Williams / Diana Davies. C2.3 Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs	<ul style="list-style-type: none"> Public Services Board <u>Local Well-being Plan</u> was published in May 2018. All reports and <u>minutes</u> are published in a timely manner and are open for inspection. All meetings are held in public, subject to the consideration of exempt information as defined by the 1972 Local Government Act. Advice given by MO. <u>Engagement and Consultation Checklists</u> are available on CeriNet. The Council wide WFGA Group Action Plan. <u>IJA tool and guidance</u>. 	Well-being Plan (PSB)	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Record of decision making and supporting materials	✓		
			Protocols for consultation	✓		
	Alun Williams/Lowri Edwards C2.4 Ensuring fair and equal access to services	<ul style="list-style-type: none"> <u>Strategic Equality Plan 2020-2024</u>. Annual <u>Strategic Equality Plan monitoring report 2020-2021</u> being submitted for approval, and once approved will be published on Council website. <u>Welsh Language Standards</u>. <u>Annual Welsh Language Standards monitoring report</u>. Annual Complaints and Compliments Report 2020/21 presented to Corporate Resources Scrutiny Committee 27.10.21 and approved by <u>Council 9/12/21</u>. A mandatory E-learning training module on Welsh Language Awareness must be completed by all Staff. 	Develop protocols to ensure fair access and that statutory guidance is followed	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

D. Determining the interventions necessary to optimise the achievement of the intended outcomes						
Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.						
Sub-principles	Behaviours	Evidence	Expected	✓/X	Score	Action
D1 Determining interventions	Lowri Edwards / Elin Prysor D1.1 Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided	<ul style="list-style-type: none"> The <u>IJA tool and guidance</u> is available and training has been rolled out for Officers and Members. Corporate project management group has been established to formalise project development and management. Standard reporting templates are used in decision making process. Organisational Awareness training available as an optional module of the Corporate Manager Programme, which includes information relating to the decision making process, Wellbeing of Future Generations, Equalities, Welsh Language and the use of the IIAs, Head of Democratic Services and MO (CLO-Legal & Governance) advise as necessary. Risk Management Policy, Strategy and Framework (approved by Cabinet 24.9.10) with training programme for Members, Senior Management and Managers, published on CeriNet and available to all Members of Staff. Documents amended to reflect additional risks and background information to make informed decisions. Corporate Risk Register reported regularly to Governance and Audit Committee (9.9.2021, 3.6.2021) 	Discussion between Members and Officers on the information needs of Members to support decision making Decision making protocols Option appraisals Agreement of information that will be provided and timescales	✓ ✓ ✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Steve Johnson D1.2 Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts	<ul style="list-style-type: none"> <u>Medium Term Financial Strategy</u> has been regularly updated the current version dated 2021/22 Onwards approved by Council 5.3.2021. <u>Consultation decision tree tool</u> includes a guidance section on dissemination of consultation results. Finance challenge regarding savings on Council Website. 	Financial Strategy	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
D2 Planning interventions	Alun Williams D2.1 Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets	<ul style="list-style-type: none"> Corporate Performance Management arrangements include quarterly: <ul style="list-style-type: none"> Corporate Lead Officer Service Report; Performance Board; and Executive Panel meetings. A calendar is used to report deadlines and Board/Executive Panel dates are published with reports. 	Calendar of dates for developing and submitting plans and reports that are adhered to.	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

	<p>Alun Williams / Diana Davies/Lowri Edwards D2.2 Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered</p>	<ul style="list-style-type: none"> • <u>Corporate Communications Strategy 2019-2022</u> • The <u>Ceredigion PSB</u> has a <u>Local Well-being Plan</u> that has been developed and delivered jointly with external stakeholders and partners. • <u>An Assessment of Local Well-being</u> has been undertaken by the PSB that has fed the <u>Local Well-being Plan</u> and the <u>Council Well-being Objectives</u> for future years. 	<p>Communication and engagement strategy</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>
	<p>Alun Williams D2.3 Considering and monitoring risks facing each partner when working collaboratively including shared risks</p>	<ul style="list-style-type: none"> • All major collaboration projects have established governance and management arrangements including risk management. • All projects considered by Corporate Project Management Panel, which is also attended by IA and is an effective forum for advice/challenge and highlighting risks as Service areas develop projects, including collaboration projects. • The Corporate Project Management Panel helps ensure projects give early consideration to: the Well Being and Future Generations Act; to other guidance; to finance, procurement, governance and legal arrangements; to HR implications; Health & Safety; and Audit. Improve project arrangements prior to reporting to the Development Group and other authorisation processes. • Account will be taken of legislative changes e.g. work is ongoing in relation to implementing legislative changes such as LGEW 2021 Act changes and considering/monitoring risks facing each partner when working collaboratively, including shared risks. Meetings are being held and preparation being carried out, for example, regarding the 2021 Act's requirement for Corporate Joint Committees, including potential and shared risks (a CJC group has been established, with the first meeting held on 19th April 2021, to consider the requirement to establish the Mid Wales CJC in accordance with the 2021 Act). • Appropriate Joint Scrutiny arrangements are in place in relation to the Growing Mid Wales Board. Similarly, the Mid Wales Corporate Joint Committee will have Sub appropriate arrangements in place (Joint Scrutiny, Standards and Governance and Audit Committee)- arrangements in compliance with legislation and its Standing Orders 	<p>Partnerships/collaboration framework</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p> <p>To continue to take into account legislative changes e.g. Local Government and Elections (Wales) Act 2021.</p> <p>To implement legislative changes, such as Local Government and Elections (Wales) Act 2021 changes and consider/monitor risks facing each partner when working collaboratively, including shared risks.</p>
	<p>Russell Hughes-Pickering D2.4 Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances</p>	<ul style="list-style-type: none"> • Corporate Project Management Group has been established to formalise project development and management. • Ensuring Staff with project management skills are available. • This helps ensure projects give early consideration to: the Well Being and Future Generations Act; to other guidance; to finance, procurement, governance and legal arrangements; to HR implications; Health & Safety; and Audit. Improve project arrangements prior to reporting to the Development Group and other authorisation processes. 	<p>Planning protocols</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>

		<ul style="list-style-type: none"> Helps identify capital requirements for inclusion in future capital programmes. 				
	Alun Williams D2.5 Establishing appropriate local performance indicators (as well as relevant statutory or other national performance indicators) as part of the planning process in order to identify how the performance of services and projects is to be measured	<ul style="list-style-type: none"> Local performance indicators have been established and approved for each service element and included in the service plan and are reported upon regularly. The Business Planning process for 2021-22 is being implemented with Level 1 Business Plans shared with the Performance and Research Team. Performance measures have been identified within each Level 1 Business Plan that have in turn translate into the reporting Dashboard for each service. These measures have been closely scrutinised and have received final sign-off from senior leadership. Services report against these measures as part of the performance management process for the year. 	Local performance indicators have been established and approved for each service element and included in the service plan and are reported upon regularly	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Alun Williams D2.6 Ensuring capacity exists to generate the information required to review service quality regularly	<ul style="list-style-type: none"> The Corporate Performance Management arrangements include <ul style="list-style-type: none"> Weekly leadership Group meetings; Quarterly reporting of progress against level 1 Business Plans; Quarterly Performance Board meetings; and Quarterly Executive Panel Meetings. 	Reports include detailed performance results and highlight areas where corrective action is necessary	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Steve Johnson D2.7 Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan	<ul style="list-style-type: none"> Business Plans include budget and finance information and form part of the quarterly Corporate Performance Management arrangements. Budget Framework. Service Accountancy – Budget monitoring. 	Evidence that budgets, plans and objectives are aligned	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Steve Johnson D2.8 Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy	<ul style="list-style-type: none"> <u>Financial Regulations and Financial Procedure Rules (Document F Constitution)</u> along with Budgetary Control Guidance are all up to date. Chief Officer Assurance Statements. The internal controls in place are subject to regular review by Internal Audit, in accordance with the annual risk-based audit plan. <u>Medium-term financial Strategy.</u> <u>Corporate Strategy 2017-2022.</u> Internal Audit Strategy & Plan 2021/2021 approved by Governance & Audit Committee 24 February 2021. 	Budget guidance and protocols MTFS Corporate Plans	✓ ✓ ✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
D3 Optimising achievement of intended outcomes	Steve Johnson D3.1 Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints	<ul style="list-style-type: none"> Changes through the corporate savings plan have been through a robust governance process to ensure that all savings all link to the desired outcome. 	Feedback surveys and exit/decommissioning strategies Changes as a result	✓ ✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Steve Johnson D3.2 Ensuring the budgeting process is all-inclusive, taking into account the full	<ul style="list-style-type: none"> <u>Financial Regulations and Financial Procedure Rules (Document F Constitution)</u> along with Budgetary Control 	Budget guidance and protocols	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

	cost of operations over the medium and longer term	<p>Guidance are all up to date. Chief Officer Assurance Statements.</p> <ul style="list-style-type: none"> The internal controls in place are subject to regular review by IA, in accordance with the annual risk-based audit plan. Internal Audit Strategy & Plan 2021/22 approved by Governance and Audit Committee 24/2/21. 				
	Steve Johnson D3.3 Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage	<ul style="list-style-type: none"> <u>Medium Term Financial strategy</u> is in place The corporate savings plan has been through a robust governance process to ensure that all savings link to the desired service outcomes. 	Financial Strategy	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			<p>Long term trends are taken into account</p> <p>Can this be evidenced?</p>	✓		
	Steve Johnson D3.4 Ensuring the achievement of 'social value' through service planning and commissioning. The Public Services (Social Value) Act 2012 states that this is "the additional benefit to the community...over and above the direct purchasing of goods, services and outcomes"	<ul style="list-style-type: none"> Community Benefits is embedded in our Processes and Policies and has been regularly applied, monitored and reported upon. Well-being of Future Generations (Wales) Act is integrated into our processes. 	Service plans demonstrate consideration of social value	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Achievement of social value is monitored and reported upon	✓		

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it						
Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind set, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in local government entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.						
Sub-principles	Behaviour	Evidence	Expected	✓/X	Score	Action
E1 Developing the entity's capacity	Geraint Edwards E1.1 Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness	<ul style="list-style-type: none"> Corporate and line management induction is now in place. Corporate induction and Corporate Manager Development plans were introduced in April 2018. Corporate induction sessions are part of these requirements, all new Staff must attend an induction session. Senior Managers present within these face-to-face sessions. <u>CeriNet</u> (the HR intranet and resource to Staff and management) is continually reviewed and improved for effectiveness. Learning & Development is now managed via the Ceri system offering opportunities to all Staff. E-learning modules are being introduced to ensure training and development is cost effective wherever possible. Ongoing annual Personal Performance and Development scheme – Performance Reviews link to Corporate and strategic objectives. The Corporate Performance Management arrangements provide the forum for performance management's needs and thereafter preparing action plans for delivery of corporate improvements in performance review of Staff. These have been further strengthened with the introduction of annual appraisals for all Staff via the Ceri HR system. Induction programme is provided for new Members. Ongoing training is arranged for specific issues e.g. Treasury management. Members attend various events, seminars and conferences (see above). Personal Development Review process in place for Members. 	Regular reviews of activities, outputs and planned outcomes	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Geraint Edwards E1.2 Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently	<ul style="list-style-type: none"> Utilisation of research and benchmarking exercises. The Ceri HR payroll system has ensured that meaningful data on Staff is now available to Managers on a monthly basis in order to monitor costs turnover and absence. 	Utilisation of research and benchmarking exercises	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

	Alun Williams / Diana Davies E1.3 Recognising the benefits of partnerships and collaborative working where added value can be achieved	<ul style="list-style-type: none"> Effective operation of partnerships which deliver agreed outcomes. Effective Partnerships have been developed in a number of areas and services including: <ul style="list-style-type: none"> School Improvement; Health & Social care; and Waste. Additional partnerships are included in the strategic Collaboration Projects List. 	Effective operation of partnerships which deliver agreed outcomes	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Geraint Edwards E1.4 Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	<p>A Human Resources Strategy is available on the Intranet. Strategic workforce planning is undertaken utilising the Strategic workforce planning tool kit and is completed by all service areas. The outcomes of this tool kit informed the workforce plan for 2017-2022. The <u>Workforce Plan 2017-2022</u> focuses on 4 key themes:</p> <ol style="list-style-type: none"> 1. Engagement & Opportunity; 2. Flexible & Agile Workforce; 3. Promote a bilingual workforce; and 4. Leadership & Management Development. <ul style="list-style-type: none"> Updates on progress of the workforce plan are reported to scrutiny. 	Workforce Plan	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Organisational development plan	✓		
E2 Developing the capability of the entity's leadership and other individuals	Elin Prysor / Geraint Edwards E2.1 Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained	<ul style="list-style-type: none"> The Leadership and Senior Officer structure has defined these roles, including how they integrate with each other. Joint meeting of senior Managers ensures that roles, responsibilities and accountabilities are clear. Job descriptions clearly define the roles and responsibilities required of posts. <u>The Constitution</u> sets out the roles and responsibilities of Members (<u>Part 3.4 Table 4</u>) and senior Officers (part 2 Article 2) The Strategic Planning Toolkit includes an element of succession planning and talent management. Learning and Development opportunities are offered to those within a Leadership role or who are aspiring leaders. 	Job descriptions	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			CE and leader pairings have considered how best to establish and maintain effective communication	✓		
	Elin Prysor / Steve Johnson E2.2 Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	<ul style="list-style-type: none"> A Scheme of Delegation (<u>The Constitution Part 3.5</u>) exists and clearly sets out responsibilities for Members and Officers. Protocols are in place for working relationships between Members and Officers (e.g. Officer-Member Protocol). Codes of Conduct for Officers and Members are in place. Member Officer working groups in place and working effectively. <u>Contract Procedure Rules ('CPR') (Part 4 Document G Constitution)</u> and <u>Financial Regulations and accompanying financial procedures (Part 4 Document F Constitution)</u> are reviewed on a regular basis e.g. CPR updated March 2019. 	Scheme of delegation reviewed at least annual in the light of legal and organisational changes	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Standing orders and financial regulations which are reviewed on a regular basis	✓		
	Elin Prysor	<ul style="list-style-type: none"> The Council's <u>Constitution</u> sets out the functions and responsibilities. 	Clear statement of respective roles and	✓	9/10	Good overall governance considered compliant and

	<p>E2.3 Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by Members and each provides a check and a balance for each other's authority</p>	<ul style="list-style-type: none"> • The Corporate structure of the Council has been established to ensure that the Statutory Officers are able to perform their roles effectively. • The CE is responsible for reviewing this structure, as necessary. • Democratic Services Committee resolved on 15.10.21 to agree the revised set of Member Role Descriptions, designed to be used alongside Welsh member Development (Competency) Framework, of Welsh Local Government Association ('WLGA') Framework Member Role Descriptions and Person Specifications, which includes role description of the Leader (Report for information also been prepared for presenting to Governance and Audit Committee 19.1.21) 	<p>responsibilities and how they will be put into practice</p>			<p>meets best practice. No further action required.</p>
	<p>Elin Prysor/Lowri Edwards/Geraint Edwards E2.4 Developing the capabilities of Members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:</p> <p>ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged –ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis –ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from</p>	<ul style="list-style-type: none"> • Access to courses/information briefings on new legislation. • Provision of opportunities for ongoing skills and refresher training for Officers. • Members Workshops arranged, as necessary. • Personal reviews for Officers. • Provision and ongoing review of opportunities for skills and refresher training for Members (see above), including Personal Development Review Scheme. • Development/training done as part of person specifications for key finance and legal posts (mandatory qualification, job requirements). 	<p>Access to courses/information briefings on new legislation</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>

	governance weaknesses both internal and external					
	<p>Lowri Edwards/ Geraint Edwards</p> <p>E2.5 ensuring Members and Staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged</p>	<ul style="list-style-type: none"> The Council aims to achieve the standard level for the Wales Charter for Member Support and Development. Members' role descriptions are in place and updated as and when circumstances change. A process for Member Personal Development Reviews has been developed and the information will be used to develop a Members' Training Plan. Induction and Corporate Manager Development plans are in place. The introduction of <u>CeriNet</u> as a HR intranet and resource to Staff and management has improved effectiveness. Induction information is available along with the Staff handbook and Managers Toolkit. E-learning packages are regularly being developed and rolled out for mandatory and non-mandatory training. Performance Reviews are undertaken by all Staff as part of the Ceri system Performance Management module. The Corporate Performance Management arrangements provide the forum for performance management's needs and thereafter preparing action plans for delivery of corporate improvements in performance review of Staff. Induction programme is provided for new Members and new comprehensive induction programme shall be provided post-election (from May 2022) with additional e-learning modules. Ongoing training is arranged for specific issues. Members attend various events, seminars and conferences (see above). 	<p>Member development strategy</p> <p>Members induction and on-going training and development programme</p> <p>Mentoring and peer support programmes</p> <p>Personal development plans for Members and Officers</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>
	<p>Lowri Edwards/ Geraint Edwards</p> <p>E2.6 Ensuring Members and Officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis</p>	<ul style="list-style-type: none"> Learning & Development is available to Staff and Members in a range of subjects. All Staff can access learning and development events via <u>Ceri self-service</u>. Managers can also book Staff onto relevant events via Managers Self-service. Ongoing training provided to Members. Scrutiny self-assessment undertaken annually. 	<p>For example, for Members this may include the ability to: scrutinise and challenge</p> <ul style="list-style-type: none"> recognise when outside expert advice is required promote trust work in partnership lead the organisation act as a community leader 	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>

			Efficient systems and technology used for effective support	✓		
Geraint Edwards E2.7 Ensuring personal, organisation and system-wide development through shared learning, including lessons learnt from both internal and external governance weaknesses	<ul style="list-style-type: none"> Succession planning is undertaken through discussions and actions within service areas and with partners this cannot always be evidenced. This will be further developed through the Strategic workforce planning toolkit. Ceredigion Manager Programme offers personal development including governance arrangements and organisational knowledge. 		Arrangements for succession planning	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
Alun Williams E2.8 Ensuring that there are structures in place to encourage public participation	<ul style="list-style-type: none"> <u>Engagement with Service Users list.</u> <u>Community Engagement Policy.</u> <u>Scrutiny Public Engagement Protocol (2016) (Document N Constitution)</u> Council continually consults and engages with local residents, customers and other stakeholders within the county to understand their opinions and views when developing new plans and/or strategies. Feedback is always given due consideration before final versions are agreed. Service User focus groups. Survey regarding self-assessment completed by Scrutiny. 		Citizens and residents panel	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Stakeholder forum terms of reference	✓		
			Communication and engagement strategy	✓		
Lowri Edwards E2.9 Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections	<ul style="list-style-type: none"> Member development scheme. Member personal development reviews. Attendance records published annually. Members are encouraged and supported to complete Annual Reports, which are published on the Council's website. Chair of Governance and Audit Committee attends All Wales Governance and Audit Committee Chair's Networking Meetings to develop and compare role within Local Authorities. Preparations are being undertaken for (as part of induction programme for Members (from May 2022)) Cabinet Member training, Ethics and Standards Committee (role) training, Political Group Leader Duties training and Governance and Audit Committee (role) training. 		Reviewing individual member performance on a regular basis taking account of their attendance and considering any training or development needs	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Peer Reviews	X		
Geraint Edwards E2.10 Holding Staff to account through regular performance reviews which take account of training or development needs	<ul style="list-style-type: none"> Strategic Workforce planning toolkit includes the identification of training and learning needs for all service areas. Performance Appraisals record training and development needs via the Ceri system. <u>Workforce Plan 2017-2022</u> includes actions for Staff development in key themes. Staff development plans linked to appraisals have been strengthened with the introduction of the Performance Management module in Ceri. 		Training and development Plan	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Staff development Plans linked to appraisals	✓		
			Implementing appropriate human resource policies	✓		

		<ul style="list-style-type: none"> Implementing appropriate Human Resource policies and ensuring that they are working effectively. 	and ensuring that they are working effectively			
	<p>Geraint Edwards/Lowri Edwards E2.11 Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing</p>	<ul style="list-style-type: none"> Human Resources policies. <u>Smoke-Free Workplace Policy.</u> <u>Alcohol and Drug Misuse Policy.</u> The Council has introduced a range of resources and options to enhance the health and well-being of Staff. Health and Well-being Strategy 2021-2026 has been introduced to support the improvement in the workforce health and well-being. The Council has appointed an Employee Health & Wellbeing Officer to coordinate and promote health and wellbeing within the workforce. A <u>Care First employee assistance package</u> has been introduced that offers: <ul style="list-style-type: none"> Counselling service; and Advice on financial, legal, consumer, eldercare, childcare and employment issues. Other support available for Staff includes: <ul style="list-style-type: none"> Cognitive Behaviour Therapy Interactive health and wellbeing programme; Eyecare scheme; Childcare voucher scheme; lechyd Da; and Mindfulness training for Staff and Managers. 	Human Resource Policies	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

F. Managing risks and performance through robust internal control and strong public financial management						
<p>Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities.</p> <p>A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability.</p> <p>It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.</p>						
Sub-principles	Behaviour	Evidence	Expected	✓/X	Score	Action
F1 Managing risk	Alun Williams F1.1 Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making	<ul style="list-style-type: none"> The Corporate Risk Management Framework was approved by Cabinet on the 24th of September 2019 and continues to be updated. The Corporate Risk Register is considered at all Leadership Group, Corporate Lead Officers, Corporate Performance Management meetings and by the Governance and Audit Committee as a standing item to the Governance and Audit Committee. Risk Management is integral to operational business planning Policy and Strategy setting. Project and transformation Risks are all logged. All Plans included Risk logs including: <ul style="list-style-type: none"> The Medium term Financial Plan; Business Plans (level 1); and Service Plans (level 2). Corporate Risk Management arrangements are audited regularly. The management of risks is included in individual Services service/establishment audit programmes. 'Risks' form the basis of Internal Audit's audit programmes of work, as required by the MKI/Pentana audit management software system Cabinet report template expanded to include risks and implications arising. 	Risk management protocol	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Alun Williams F1.2 Implementing robust and integrated risk management arrangements and ensuring that they are working effectively	<ul style="list-style-type: none"> <u>The Risk Management Policy and Strategy were approved by Cabinet on the 24.9.2019.</u> The Corporate Risk Register is a standing agenda item at each Leadership Group meeting. Updates are reported at each Governance and Audit Committee Meeting to provide ongoing information and assurance that risks continue to be managed. The Committee refers matters to Scrutiny Committees, where appropriate. Corporate Performance requires regular updates for Risk. The Cross party Transformation and Efficiency Group regularly monitors Transformation Risks. Specific Project Risk Monitoring is undertaken. 	Risk management strategy/policy formally approved, adopted, reviewed and updated on a regular basis	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Alun Williams F1.3 Ensuring that responsibilities for	<ul style="list-style-type: none"> All Risks are allocated to a Corporate Lead Officer (Risk Owner). 	Risk management protocol	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

	managing individual risks are clearly allocated					
F2 Managing performance	Alun Williams F2.1 Monitoring service delivery effectively including planning, specification, execution and independent post-implementation review	<ul style="list-style-type: none"> Corporate performance management is linked to the Well-being and Improvement Objectives, <u>Corporate Strategy 2017-2022</u> and the PSB's plans. The Council also has many local indicators which helps it determine whether it has achieved the priorities in its <u>Corporate Strategy 2017-2022</u>. Council considered the draft <u>Well-being and Improvement Objective Annual Report 2020-21</u> and approved the Well-being Objectives for 2022-23 on 21.10.21 in October 2020 (The Well-Being & Improvement Objectives Annual Report 2020-2021 was also approved by the Council's Overview and Scrutiny Co-ordinating Committee on the 15.9.21, and Cabinet 5.10.21). Benchmarking information carried out as part of service re-modelling. External & internal assessments by: <ul style="list-style-type: none"> Audit Wales; Estyn; Care Inspectorate Wales ('CSIW'); Investigatory Powers' Commissioner's Office ('IPCO'); and Information Commissioner's Office ('ICO'). Self-Assessment (Governance and Audit Committee) - self-assessment exercise underway for presenting at 10.3.2022 Governance and Audit Committee Meeting. Individual Services carry out self-assessment through a performance matrix. IA undertake an annual self-assessment and have a 5-yearly independent external assessment / peer review as required by the PSIAS. Cost performance (using inputs and outputs). A Corporate Performance Management Panel meets quarterly. All Corporate Lead Officers report to this Panel and the Dates for reporting are published in the report. The Chairs and Vice Chairs of the Overview and Scrutiny Committees attend with the principle that they can identify areas that require inclusion on their respective Forward Work Programmes. 	<p>Performance map showing all key activities have performance measures ✓</p> <p>Benchmarking information ✓</p> <p>Cost performance (using inputs and outputs) ✓</p> <p>Calendar of dates for submitting, publishing and distributing timely reports that are adhered to. ✓</p>	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Alun Williams / Lowri Edwards/Elin Prysor F2.2 Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook	<ul style="list-style-type: none"> Chief Officers provide support and advice to Members. Reporting requires financial and legal advice/implications to be included in reports/decisions, which are published as appropriate. Council / Cabinet report template updated to include reference to legal implications, staffing implications, property/asset implications and risks. Advice provided by Chief Finance Officer. All reports and <u>minutes</u> are published in a timely manner and are open for inspection including. <ul style="list-style-type: none"> Options for recommendations. 	<p>Discussion between Members and Officers on the information needs of Members to support decision making ✓</p> <p>Publication of agendas and minutes of meetings ✓</p>	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

		<ul style="list-style-type: none"> ○ Scrutiny Chairs are invited to take issues back to Cabinet ○ Governance and Audit Committee refer matters to Scrutiny and receive reports back. ● All meetings are held in public, subject to the consideration of exempt information as defined by the 1972 Local Government Act. ● Advice given by the MO. ● Agreement on the information that will be needed and timescales. 	Agreement on the information that will be needed and timescales	✓		
	Lowri Edwards F2.3 Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made, thereby enhancing the organisation's performance and that of any organisation for which it is responsible	<ul style="list-style-type: none"> ● Scrutiny arrangements are in place that is supported and which provide opportunities to challenge decision making and review the provision of services. The scrutiny function aim is to provide added value to the continuous improvement agenda in their role as "critical friend". In addition, Overview and Scrutiny Committees also provide opportunities to undertake pre-decision and policy development work, which is a function of scrutiny, which has developed over recent years. The Council's aim is to scrutinise, where possible, before decisions are made. ● An Overview and Scrutiny <u>Public Engagement Protocol</u> (2016) (<u>Document N Constitution</u>) has been approved by Council and has been used on several occasions. ● Arrangements in place to seek the views of the public which is gathered via social media and shared with Overview and Scrutiny Committees for consideration. ● All agendas and minutes are published on the Council's website. ● <u>Forward Work Programme</u> published on the Council's website. ● Terms of reference are published on the Council's website. ● Training for Members. ● <u>Membership details</u> for all Scrutiny Committees is available on the web. ● The Council's Overview and Scrutiny Co-ordinating Committee will be responsible for taking an overview of the overall effectiveness of the <u>PSB</u>. ● Work undertaken with the <u>Future Generations Office</u> to develop a Scrutiny Framework in relation to the WFGA. ● Governance and Audit Committee. 	<p>The role and responsibility for scrutiny has been established and is clear</p> <p>Agenda and minutes of scrutiny meetings</p> <p>Evidence of improvements as a result of scrutiny</p> <p>Terms of reference</p> <p>Training for Members</p> <p>Membership</p> <p>Public Service boards are subject to effective scrutiny</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Lowri Edwards/Alun Williams F2.4 Providing Members and senior management with regular reports on service delivery plans and on progress towards outcome achievement	<ul style="list-style-type: none"> ● The Council revised its Corporate Performance Management arrangements in 2017 to improve monitoring of its business plans and performance indicators, including National Strategic Indicators ('NSI'), PAM and Local Indicators. These are also linked to the Well-being and Improvement Objectives and the <u>Corporate Strategy 2017-2022</u>. ● A Corporate Performance Management Board meets each quarter, with Chairs of Scrutiny Committees invited to attend. ● Reporting dates are set at beginning of each year. ● Transformation and Risks are all referred to joint Local Government meetings and Panels. ● The Chairs of the Overview and Scrutiny Committees are invited to observe at Cross Party Transformation and Efficiency Consultative Group meetings and also Performance Board meetings. 	Calendar of dates for submitting, publishing and distributing timely reports that are adhered to	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

		<ul style="list-style-type: none"> Scrutiny Committees may request reports at any time. 				
	Steve Johnson F2.5 Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (e.g. financial statements)	<ul style="list-style-type: none"> Financial monitoring is regularly undertaken throughout the Council under a devolved accountancy arrangement and formal reporting is made to Cabinet. Monitoring is also incorporated in to the quarterly performance management reports. Financial implications are a requirement for inclusion in all Cabinet Meeting reports. <u>Financial Regulations and Financial Procedure Rules (Document F Constitution)</u> and the <u>Contract Procedure Rules (Document G Constitution)</u> are all up to date. The current <u>Procurement Strategy 2018-2022</u> was approved in 2018. Accounting practices - Codes of Practice are complied with. Prudential Indicators are prepared and reported to Council and monitored throughout the year. Regular budget monitoring takes place throughout the year. IA also reviews controls over income collection and monitoring. Business/Service plans are monitored to ensure delivery outcomes are achieved. 	Financial standards, guidance	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Financial regulations and standing orders	✓		
F3 Robust internal control	Alun Williams / Amanda Roberts / Alex Jenkins F3.1 Aligning the risk management strategy and policies on internal control with achieving objectives	<ul style="list-style-type: none"> Risk Management Policy and Strategy and the Risk Management Framework were approved by Cabinet on 24 September 2019. Updates in relation to Business Continuity and Civil Contingencies arrangements submitted on a regular basis in line with the Corporate Risk Register, Risk CORP04. Business Continuity and Civil Contingencies Group meet monthly. The annual Internal Audit Plan is risk-assessed and takes account of Council aims and objectives, and corporate policies and procedures; to include a review of the Risk Management corporate arrangements, and testing the mitigating controls in place for a sample of risks noted in the Corporate Risk Register Internal Audit Strategy & Annual Plan 2021-2022 approved by Governance and Audit Committee 24 February 2021, & continues to take account of additional risks presented by the pandemic. IA's annual audit plan can address any necessary re-prioritisation of work, allowing IA to be reactive to any changes in risk within the Council. Internal audit reports issued to Managers highlight the risks of not implementing any IA recommended actions. A follow-up audit is conducted of action plans issued. If CMIA considers that any fundamental risks have not been addressed by a Manager this is reported to Governance and Audit Committee who has the discretion of requesting that Manager to attend & explain reasoning for non-compliance. The appointed Auditor considers the Council's arrangements to secure economy, efficiency and effectiveness in his letter he has stated that the Council has complied with its responsibilities to the use of its resources. The Council Objectives are aligned to Strategies. 	Risk management strategy	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required
			Audit Plan 2018/19	✓		
			Audit reports	✓		

<p>Alun Williams / Amanda Roberts / Alex Jenkins F3.2 Evaluating and monitoring risk management and internal control on a regular basis</p>	<ul style="list-style-type: none"> • The Council's Risk Management Framework was approved by Cabinet on the 24th September 2019 and the Council continues to form strategies and plans taking into account the risks caused by the Covid-19 pandemic. • Regular meetings of the Emergency and Business Continuity Management Group take place to review Corporate and Service Area Emergency and Business Continuity Arrangements and Plans as well as recommendations arising from past incidents and exercises to evidence risk, identify emerging trends, and document any lessons learnt for follow up. • Risk evaluation always appears on agendas. • Internal Audit Strategy & Annual Plan 2021-2022 approved by Governance and Audit Committee 24 February 2021, & continues to take account of additional risks presented by the pandemic. • IA's annual audit plan can address any necessary re-prioritisation of work, allowing IA to be reactive to any changes in risk within the Council. • Regular Quarterly Internal Audit Progress Reports to Governance and Audit Committee for monitoring (e.g. Internal Audit Progress Report for period 1 April 2021 to 30 June 2021 presented to Governance & Audit Committee on 9 September 2021). • Summary of work and audit opinion on assurance provided annually in Internal Audit Annual Report at year-end. IA Annual Report for 2020/21 approved by Governance & Audit Committee 3 June 2021 • Follow-up IA reviews to monitor implementation of required actions. • Internal controls, risk & governance processes are monitored according to the Internal Audit Charter (last version approved by <u>Governance & Audit Committee 24/2/21</u>) & the Annual Internal Audit Strategy and Plan. 	<p>Risk management strategy/policy has been formally approved and adopted and is reviewed and updated on a regular basis</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required</p>
<p>Amanda Roberts / Alex Jenkins F3.3 Ensuring effective counter fraud and anti-corruption arrangements are in place</p>	<ul style="list-style-type: none"> • Compliance with the Code of Practice on Managing the Risk of Fraud and Corruption ('CIPFA', 2014). • Internal Auditors have procedures in place if fraud discovered. • An Officer in the IA team is an accredited Counter Fraud Technician. • Officer(s) of the IA team hold a CIPFA Certificate in Investigative Practices ('CCIP'). • 'Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering)' updated and approved by Council 17 June 2021 (minutes confirmed 23 September 2021) has been written with regard to the Code of Practice & updated to ensure all requirements are included. • IA undertakes counter fraud work where required (as well as dealing with the discovery of fraud as considered earlier). • Council complies with Audit Wales's annual National Fraud Initiative requirements, currently co-ordinated by IA. 	<p>Compliance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014)</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required</p>

		<ul style="list-style-type: none"> • IA presents Counter-Fraud Report to Governance and Audit Committee annually (<u>2020/21 Counter-Fraud Report presented to Governance & Audit Committee on 3 June 2021</u>). • Monitoring and response to fraud alerts (NAFN, wider networks, peers, etc); • Membership and active participation in professional networks and groups (Tisonline, KHub, etc); • IA offer advice to services on implementation of new systems and processes to ensure effective internal controls maintained; • Nominated Council Officers undertake various fraud training to maintain knowledge and expertise; • Where appropriate, successful prosecutions publicised on Council website (and in local press) • Covid-19 grant payments audited prior to payment (as easier to stop a payment than recover it); • Key financial control audits added to audit plan, to check controls, governance & risks whilst staff working from home • IA's annual audit plan can address any necessary re-prioritisation of work, allowing IA to be reactive to any changes in risk within the Council. 				
	<p>Amanda Roberts / Alex Jenkins F3.4 Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor</p>	<ul style="list-style-type: none"> • <u>AGS 2020/21</u> approved by Council on 25 November 2021 with the Statement of Accounts. The AGS contains the CMIA's annual opinion on assurance. • Up to 31/12/21 the IA function is headed by a CIPFA qualified CMIA, and the CMIA from 1/1/22 onwards is studying to gain an IIA qualification, Both CMIA's have considerable local government experience, and are supported by a team with appropriate knowledge and skills. Regular reporting to Governance and Audit Committee on the activity of IA is undertaken. Robust risk-based forward work programme and business planning is in place. • IA evaluates and improves the effectiveness of risk management, control & governance processes in accordance with PSIAS, which is self-assessed and reported to Governance and Audit Committee annually along with any improvements required. A peer review is undertaken every 5 years (next one due circa March 2022, for which preparations are already in-hand via the Welsh Chief Auditor Group – see point G3.2 below). • IA provides an individual assurance to Managers after each audit review – these are then used to provide an overall corporate level of assurance annually, which feeds in to the <u>AGS</u>. • A re-structure of IA was implemented in May 2019, and another in November 2020. The service has been fully resourced since 1 December 2020. • A new CMIA will be in place from 1 January 2022, who has considerable experience in IA, has a 6-week window to 'shadow' the existing CMIA, and is supported by a knowledgeable & skilled Audit Manager (see point G3.2 below). 	<p>Annual Governance Statement</p> <p>Effective Internal Audit service is resourced and maintained</p>	<p>✓</p> <p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>

		<ul style="list-style-type: none"> Two members of the team are currently pursuing the Institute of Internal Auditors' professional training qualification. 				
	<p>Elin Prysor F3.5 Ensuring a Governance and Audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment that its recommendations are listened to and acted upon</p>	<ul style="list-style-type: none"> Governance and <u>Audit Committee</u> established that sets its own work plan. Committee is chaired by a Member of the opposition group (until May 2022 when Lay Person shall be Chair, per 2021 Act provisions). Ongoing preparation and implementation of changes affecting the Governance and Audit Committee in light of the 2021 Act. The Governance and Audit Committee was informed, in a report on 24.2.2021 Meeting, of the changes to their role regarding self-assessment reports of the Council, and regarding panel performance assessments, as well as the change of name, and changes to the Chair/Vice Chair and composition. The Governance and Audit Committee's Terms of Reference were updated on 6 December 2018. Update report on 2021 Act presented to Governance and Audit Committee 3.6.2021, to include updating Governance and Audit Committee regarding changes to Constitution affecting Committee including: <ul style="list-style-type: none"> Recruitment of lay members and the Mid Wales CJC Governance and Audit Sub-Committee; and Regarding the Committee's functions relating to: <ul style="list-style-type: none"> reviewing and assessing the performance assessment of the Council; considering the Council's draft annual Self-Assessment report; considering any report from the Auditor General and Council's draft response; review of the Council's complaints handling function; and role regarding Panel Performance Assessments (from May 2022). Changes made during 2021-2022 include preparations for: <ul style="list-style-type: none"> terms of reference/remit/composition changes (including recommendations to Council from Cross-Party Constitution Working Group and changes to Constitution approved by Council at its 23.9.2021 Meeting); change of name to 'Governance and Audit Committee'; Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act) – recruitment completed (Council approved appointments 9.12.21); Committee duty to appoint own Chair and Deputy Chair; Chair must be lay person – recruitment completed (Council approved appointments 9.12.21) and Chair/Deputy Chair shall be appointed from Lay Members; 	<p>Governance and Audit Committee complies with best practice – see Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2013)</p> <p>Terms of reference</p> <p>Membership</p> <p>Training</p>	<p>✓</p> <p>✓</p> <p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>

		<ul style="list-style-type: none"> -Deputy Chair must not be member of Local Authority Executive; and - In absence of Chair & Deputy only non-executive Members can chair. • Size of Governance and Audit Committee review completed and change of size from May 2022 approved (9). • The Governance and Audit Committee has an effective Lay Member. Membership of Governance and Audit Committee considered in line with 2021 Act: Lay member recruitment completed, taking into account 2021 Act requirements and termination of term of office of current lay member. • Job Direction, Personal specification, and criteria approved by Council 10/12/20. • Governance and Audit Committee self-assessment - self-assessment exercise underway for presenting at 10.3.2022 Governance and Audit Committee Meeting. • Reports and minutes are published on the Council's website. • Governance and Audit Committee Terms of Reference updated. • <u>Membership details</u> for Governance and Audit Committee and all Scrutiny Committees is available on the Council's website. • Regular meetings between CMIA and Chair of Governance and Audit Committee. • Meetings as necessary between MO & Chair of Governance and Audit Committee. • Regular meetings between MO & CMIA. • Regular meetings between MO and CMIA & Audit Wales when necessary. • Regular Meetings between Governance and Audit Committee Members and external regulator Audit Wales (with and without Officers) • Regular training / updates provided to Governance and Audit Committee. • Chair of Governance and Audit Committee attends Welsh Governance and Audit Committee Chair network group to develop and compare role within Local Authorities. 				
F4 Managing data	Arwyn Morris F4.1 Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data,	<ul style="list-style-type: none"> • A New <u>ICT and Digital Strategy for 2018-2022</u> has been approved • All policies are up to date including; (all approved in February 2019). <ul style="list-style-type: none"> ○ <u>Data Protection & GDPR Policy;</u> ○ <u>Information Security Policy;</u> and 	Data management framework and procedures Could we add the dates to the policies please	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

	<p>including processes to safeguard personal data.</p>	<ul style="list-style-type: none"> ○ <u>Records Management Policy.</u> ● A mandatory E-learning training module on Information Security must be completed by all Staff. ● A mandatory E-learning training module on Data Protection must be completed by all Staff. ● Designated Data Protection Officer. ● Corporate Lead Officer Customer Contact is the Senior Information Risk Owner ('SIRO') and has attended appropriate training for that role. ● The following responsible Officers are identified: <ul style="list-style-type: none"> ○ IT Security Officer ('ITSO'); and ○ Information and Records Management Officer ('IRMO') ● In addition the following groups/committees consider Information security: <ul style="list-style-type: none"> ○ Corporate Data Protection Group; and ○ Emergency & Business Continuity Meeting. ● External assessments to include compliance with Code of Conduct. ● Regular Internal Audit of data protection Registration requirements. ● Procedures following Audit Wales audit have been implemented. 	<p>Designated data protection officer</p>	<p>✓</p>		
	<p>Arwyn Morris F4.2 Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies</p>	<ul style="list-style-type: none"> ● Ceredigion County Council signed Wales Accord on the Sharing of Personal Information ('WASPI') and therefore uses WASPI framework for Information Sharing Agreements. ● In most cases agreements are forwarded to the Data Protection Officer. ● There is also a public register on <u>WASPI Website.</u> ● Regular external Assessments e.g. Compliance with Code of Conduct. <p>***The Accord is a common set of principles and standards under which partner organisations will share personal information. Organisations who adopt the Accord will show their commitment in meeting the agreed conditions, obligations and requirements within the framework.</p>	<p>Data sharing agreement</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>
		<p>Data sharing register</p>	<p>✓</p>			
		<p>Data processing agreements</p>	<p>✓</p>			
	<p>Arwyn Morris F4.3 Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring</p>	<ul style="list-style-type: none"> ● <u>Records Management Policy.</u> ● <u>Data Protection/GDPR Policy.</u> ● Internal performance monitoring and evidence. ● Cross matching data happens across the different services. ● Performance Indicator values are validated with evidence. ● Retention Schedule –now <u>published</u> on intranet. 	<p>Data quality procedures and reports Could we add the dates to the policies please Is there an example of Internal performance monitoring</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>
		<p>Data validation procedures What data validation is carried out</p>	<p>✓</p>			

<p>F5 Strong public financial management</p>	<p>Steve Johnson F5.1 Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance</p>	<ul style="list-style-type: none"> The current <u>Medium Term Financial Strategy</u> ('MTFS') was established during the 2013-14 year and fundamentally updated and approved by Council on the 24th February 2016. The Current MTFS is that of <u>2018/2019 Onwards</u>, but has now been amended to reflect the 2021/2022 provisional revenue settlement and updated to: <ul style="list-style-type: none"> Reflect the impact of Covid-19 Reflect 'Boosting Ceredigion's Economy – A Strategy for Action 2020-35' Amend the transformation savings plan Project forward cost pressures Reflect data changes, regulations, plans, policies and strategies and is being presented to Cabinet for approval 23,2,2021 for approval to then be presented to Council on 5.2.2021. This now includes a policy framework for setting the budgets annually as well as a three-year plan. The MTFS features as a corporate risk that is updated at least three times a year. The annual budget setting also included a risk assessment. The Council is responding to the proposal in the 2016 Wales Audit Office (now Audit Wales) Annual Improvement Report, and considering the report in light of the MTFS through ensuring that the Council's financial management arrangements are sufficiently robust to meet the significant challenges ahead. A Strategic Plan has been developed and has improved the programme of work necessary to consider service priorities whilst addressing financial constraints. An annual budget project plan/timetable is established to ensure that a balanced budget is approved within the statutory period in accordance with the Councils budget framework. Regular budget reports are taken to Cabinet and Leadership Group throughout the year and operational budgets are monitored on a monthly basis. 	<p>Financial management supports the delivery of services and transformational change as well as securing good stewardship</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>
	<p>Steve Johnson F5.2 Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls</p>	<ul style="list-style-type: none"> Budget monitoring is regular throughout the year, within services, to Cabinet and to Member Officer working groups e.g. Development Group and CMG and transformation programme savings to the Cross Party Transformation and Efficiency Consultative Group. Quarterly Executive Panel meetings take place if required with Corporate Lead Officers together with the Leader of the Council, the CE, Corporate Lead Officer for Finance and Cabinet Member with Finance responsibility. 	<p>Budget monitoring reports</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>

G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability						
Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.						
Sub-principles	Behaviour	Evidence	Expected	✓/X	Score	Action
G1 Implementing good practice in transparency	Lowri Edwards/Arwyn Morris G1.1 Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate	<ul style="list-style-type: none"> • Council's Website. • Council and Cabinet meetings are broadcasted. • Standard templates for Cabinet, Scrutiny and Council. • Compliance to the Welsh language Standards. • Use of Modern.Gov for publishing agendas and Councillor Information. • Council preparing for implementation of changes to be introduced by 2021 Act, which include for Council to consult and publish a public participation strategy with the aim of increasing public participation in local democracy, and improving transparency. • Council compliance with The Local Authorities (Coronavirus) (Meetings) (Wales) Regulations 2020, which allow for remote access for meetings and public access/publishing of documents requirements. • Work is underway to prepare a Community Engagement Policy that will meet the requirements of the 2021 Act, which will also include how we will encourage participation in decision-making, although final guidance is awaited from Welsh Government regarding this part of the legislation. • Council Roadmap provides up-to-date information for citizens on services being provided due to Covid-19 pandemic, in order to provide clarity for County residents. • The Council has been out to tender and awarded the contract for installing equipment in the Council Chamber that will enable hybrid meetings to take place as well as being able to broadcast those meetings. The equipment will be installed over the winter. • The Council provides alternative ways for citizens to access information if they don't have access to digital services. The Citizen can telephone the Council's Contact Centre or visit its Libraries where public access to computers are available or free 4G Wi-Fi to allow anyone to use their own device. 	Website	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Council meetings are webcast	✓		
	Lowri Edwards G1.2 Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand	<ul style="list-style-type: none"> • Councillors' contact details, attendance records, Committee membership and Declarations of Interests available on the Council's Website. • Councillors' annual reports available on the Council's Website. • Overview and Scrutiny Annual Report available on the Council's Website. • Democratic Services Annual Report available on the Council's Website. 	Councillors annual reports	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Annual report	✓		

G2 Implementing good practices in reporting	Alun Williams G2.1 Reporting at least annually on performance, value for money and the stewardship of its resources	<ul style="list-style-type: none"> The County Council's <u>Well-being and Improvement Objectives Annual Report</u> is published on the Ceredigion County website to inform Ceredigion citizens what activities and actions the Council undertakes in support of its Well-being and Improvement Objectives. This also forms part of the Council's self-assessment. A summary plan is also available in public offices for our citizens. <u>Annual financial statements</u> are published on the Council's Website. 	Formal annual report which includes key points raised by external scrutineers and service users feedback on service delivery	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
			Annual finance statements	✓		
	Alun Williams G2.2 Ensuring Members and senior management own the results	<ul style="list-style-type: none"> Appropriate approvals. Corporate Performance Management arrangements. Ownership of planning and transformation. 	Appropriate approvals	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Elin Prysor G2.3 Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement)	<ul style="list-style-type: none"> Council's <u>AGS</u> evidences how it complies with the seven core Governance Framework Principles and sub-principles contained in the Framework and in the Local Code of Corporate Governance, including how it puts in place proper arrangements for the governance of its affairs, facilitates the effective exercise of its functions, and makes arrangements for risk management (the Governance Framework was developed in 2010 and has been revised in accordance with the CIFA/SOLACE Delivering Good Governance in Local Government Framework 2016). In compliance also with Local Government (Wales) Measure 2009 and The Well-being of Future Generations (Wales) Act 2015. Assessment of the framework for corporate governance carried out to ensure compliance e.g. updated to reflect changes necessary because of Covid-19 pandemic. Decision by Council whether <u>AGS</u> approved e.g. updated and approved by Council <u>25 November 2021</u> (with accounts). Council's <u>Local Code of Corporate Governance</u> demonstrates how it has the necessary corporate governance arrangements in place to perform effectively. The Local Code of Governance is a public statement that sets out the way the Council will meet that commitment. 	Annual Governance Statement	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Elin Prysor G2.4 Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate	<ul style="list-style-type: none"> <u>AGS</u> shared with accounts, reviewed and updated with Members and Officers providing a wider engagement process. 	Annual Governance Statement	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
	Steve Johnson G2.5 Ensuring the performance information that accompanies the financial statements is	<ul style="list-style-type: none"> Financial implications are a requirement for inclusion in all Cabinet Meeting reports. <u>Financial Regulations and Financial Procedure Rules (Document F Constitution), Contract Procedure Rules (Document G Constitution)</u> are all up to date. 	Format follows best practice	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.

	prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations	<p>The current Procurement Strategy 2018-2022 was approved in 2018.</p> <ul style="list-style-type: none"> Accounting practices - Codes of Practice are complied with Prudential Indicators are prepared and reported to Council and monitored throughout the year. Regular budget monitoring takes place throughout the year. IA also reviews controls over income collection and monitoring. 				
G3 Assurance and effective accountability	Elin Prysor G3.1 Ensuring that recommendations for corrective action made by external audit are acted upon	<ul style="list-style-type: none"> A good working relationship exists with external regulators, including Audit Wales, Estyn, CIW, Financial Services Authority ('FSA') and Food Standards Agency as key regulators. Audit Wales Protocol documented and procedures in place to ensure all 'Management Response Forms' from each Audit Wales report addressed and that Service responses are presented to Leadership Group, Governance and Audit Committee and Audit Wales. Regarding monitoring of progress of actions/recommendations, Governance Officer is Audit Wales point of contact for outstanding Management Response Forms ('MRFs') for 2019/20 & 2020/21, and ongoing governance-related MRFs/governance matters. Corporate Performance and Improvement Officer is point of contact for performance-related MRFs/performance matters. This system is set out in a Protocol, approved by Leadership Group and presented to Governance and Audit Committee, with updated version (to reflect that the Corporate Performance and Improvement Officer is in post) presented to Governance and Audit Committee 9.9.2021 Meeting. Monthly meetings are also being held with Audit Wales to discuss ongoing work and matters to be presented to the Governance and Audit Committee and regular dialogue is maintained with representatives from Audit Wales. Recommendations from Audit Wales are taken forward in the Corporate Performance Management arrangements. All Audit Wales reports presented to Leadership group and Governance and Audit Committee, which monitors implementation of corrective actions required. Monitoring of progress of Actions process being developed. 	Recommendations have informed positive improvement	✓	9/10	<p>Good overall governance considered compliant and meets best practice.</p> <p>Monitor progress of Actions/recommendations.</p>
	Amanda Roberts / Alex Jenkins G3.2 Ensuring an effective internal audit service with direct access to Members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon	<ul style="list-style-type: none"> Up to 31/12/21 the IA function is headed by a CIPFA qualified CMIA, and the CMIA from 1/1/22 onwards is studying to gain an IIA qualification, Both CMIA's have considerable local government experience, and are supported by a team with appropriate knowledge and skills. Two members of Staff currently studying for the Chartered Institute of Internal Auditors qualification, and two are developing ICT auditing skills. IA Officers undergoing audit qualifications to enhance knowledge, skills and competency. 	<p>Compliance with CIPFA's Statement on the Role of the Head of Internal Audit (2010) and CIPFA 2019 statement on role of Internal Audit</p> <p>Compliance with PSIAS</p>	✓	✓	9/10

		<ul style="list-style-type: none"> • A re-structure of IA was implemented in May 2019, and another in November 2020. The service has been fully resources since 1 December 2020. • A new CMIA will be in place from 1 January 2022, who has considerable experience in IA, has a 6-week window to 'shadow' the existing CMIA, and is supported by a knowledgeable & skilled Audit Manager. • The role of CMIA has free and unfettered access to the Chair of the Governance & Audit Committee and both meet regularly during the year (and these meetings continue remotely during the Covid-19 pandemic). • Robust risk-based forward work programme and business planning is in place. • Regular reporting to Governance & Audit Committee on the activity of IA is undertaken, i.e. quarterly Internal Audit Progress Reports to Governance & Audit Committee for monitoring progress performance and improvement and summary of work and audit opinion on assurance provided annually in Internal Audit Annual Report at year end. Follow-up reviews undertaken to monitor corrective actions are implemented. • Internal Audit Charter regularly reviewed and approved by Governance & Audit Committee (last version approved by Audit Committee 24/2/21). • CMIA provides annual objective opinion on assurance placed on Council's risk management, control and governance processes, based on the individual assurances given to Managers after each audit review, & feeds into the <u>AGS</u>. • Compliance with PSIAS reported annually to Governance & Audit Committee with resultant improvement plan. Peer review of assessment every five years (next one due circa March 2022, for which preparations are already in-hand via the Welsh Chief Auditor Group). • IA's mission is to enhance & protect organisational value by providing risk-based & objective assurance, advice & insight. This is detailed in the internal Audit Charter, which also states IA's right of access (as per the Council's Financial Regulations/<u>Constitution</u>). 				<p>Actions in place to ensure smooth transition in exchange of CMIA role</p> <p>Arrange 5-year peer review with Anglesey</p>
	<p>Amanda Roberts / Alex Jenkins G3.3 Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations</p>	<ul style="list-style-type: none"> • A good working relationship exists with the Welsh Government as key regulator. Regular dialogue is maintained with representatives from Audit Wales. • Recommendations from Audit Wales are taken forward in the Corporate Performance Management arrangements. • The Council is learning and continually works towards improvement. • Five-yearly external assessment of IA is undertaken as required by PSIAS. • The last Internal Audit External Assessment was undertaken in November 2016 by Conwy County Council and was reported to 	<p>Recommendations have informed positive improvement</p>	<p>✓</p>	<p>9/10</p>	<p>Good overall governance considered compliant and meets best practice. No further action required.</p>

		<p>Audit Committee, along with the resultant improvement Plan (next one due circa March 2022, for which preparations are already in-hand via the Welsh Chief Auditor Group).</p> <ul style="list-style-type: none"> IA progress, performance & improvement is reported to Audit Committee quarterly. 				
Elin Prysor	G3.4 Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement	<ul style="list-style-type: none"> <u>AGS</u>. Members and Officers carry out a review of the <u>AGS</u> annually. 	Annual governance statement	✓	9/10	Good overall governance considered compliant and meets best practice. No further action required.
Alun Williams / Diana Davies	G3.5 Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met	<ul style="list-style-type: none"> <u>PSB's terms of reference and Well-being Plan</u> Annual report from PSB. The Ceredigion County Council Overview and Scrutiny Co-ordinating Committee is responsible for taking an overview of the overall effectiveness of the Board. Partnership and Accountability agreements are established in collaborative projects. 	<p>Public Service Boards terms of reference and well-being plans</p> <p>Public service boards engage with scrutiny</p>	<p>✓</p> <p>✓</p>	9/10	Good overall governance considered compliant and meets best practice. No further action required.

Annual Governance Statement 2021-22



Approved by Council [x]

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DRAFT

1 EXECUTIVE SUMMARY

Ceredigion County Council ('the Council') is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.

The Council is also committed to improving the social, economic, environmental and cultural wellbeing of its citizens. This commitment is set out in the Council's Corporate Strategy 2017-2022 and describes how the council will meet the challenges ahead and make the most of opportunities. The Council's vision for this period is that the Council *'delivers value for money sustainable bilingual public services that support a strong economy and healthy environment while promoting well-being in our people and our communities'* and is to be achieved by fulfilling the Corporate Priorities, which are:

1. Boosting the Economy;
2. Investing in People's Future;
3. Enabling Individual and Family Resilience; and
4. Promoting Environmental and Community Resilience.

To be successful the council must have a solid foundation of good governance and sound financial management. The Council's Local Code of Corporate Governance ensures that we are doing the right things, in the right way, in line with our values. The Local Code is supported by a Governance Assurance Framework that sets out what assurances the Council seeks to obtain, and how this will be done.

A copy of the Council's Local Code of Corporate Governance and Annual Governance Statement is available on the Council's website at <https://www.ceredigion.gov.uk/your-council/councillors-committees/annual-governance-statement/>.

The Council also has a duty under the Local Government (Wales) Measure 2009 to arrange to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. In discharging this overall responsibility, the Council must ensure proper arrangements for the governance of its affairs are in place, facilitating the effective exercise of its functions, and which includes the arrangements for the management of risk. The Local Government and Elections (Wales) Act 2021 is also largely in force and the Council continues to take necessary preparations to ensure compliance of these sections of the Act and compliance with the sections of the Act that are not yet in force.

A Governance Framework was developed in 2010 and has been revised in accordance with the CIFA/SOLACE Delivering Good Governance in Local

Government Framework 2016. The framework is used to review the governance arrangements on an annual basis.

The Well-being of Future Generations (Wales) Act 2015 also introduces new governance arrangements for public services in Wales. Public bodies are required to carry out sustainable development. It places a well-being duty on public bodies to set and publish well-being objectives designed to maximise their contribution to the seven national well-being goals. They are also expected to take all reasonable steps towards achieving their objectives.

Following the review and in accordance with the requirements of the Framework a Local Code of Corporate Governance was initially approved by Council on 29 June 2017 and an updated version was approved by Council on 19 March 2020.

The Local Code of Corporate Governance brings together in one document all the governance and accountability arrangements the Council has in place. The Code is based on best practice guidance set out in the CIPFA/SOLACE Framework Delivering Good Governance in Local Government.

The 2022/23 Code is due to be reviewed further to take account of ongoing changes to governance due to the coronavirus pandemic.

The Council's Governance Framework is based on the International Framework: Good Governance in the Public Sector (CIPFA/IFAC, 2014) and the following seven principles:

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

The Council is required, each year, to produce an Annual Governance Statement ('AGS') (this document), which explains how the Council has complied with the seven core principles and sub-principles contained in its Governance Framework and the Local Code of Corporate Governance, and also meets the requirement of The Accounts and Audit (Wales) Regulations 2014. This AGS gives assurances on

compliance for the year ending 31 March 2022 and up to the date of approval of the Statement of Accounts.

The Leader of the Council and Chief Executive both recognise the importance of having a solid foundation of good governance and sound financial management. They pledge their commitment to address the matters highlighted in this AGS, and to further enhance the Council's governance arrangements.

The Leader and Chief Executive confirm they have been advised of the implications of the review by Senior Management and the Audit Committee and are satisfied that the steps outlined in this AGS will address the areas for improvement.

Signed on behalf of **Ceredigion County Council**

Leader of the Council

Date: xx/xx/xxxx

Chief Executive

Date: xx/xx/xxxx

2 Assessment of the effectiveness of key elements of the Governance Framework

The Council is committed to demonstrating that it has the necessary corporate governance arrangements in place to perform effectively.

The Leader of the Council provides clear strategic direction and the Constitution clearly defines the roles of Councillors and Officers. Internal and External Audit, Ethics and Standards Committee and the Audit Committee are committed to ensuring the governance arrangements are effective and robust.

The Council has conducted an annual review of the effectiveness of its governance against the CIPFA/SOLACE Delivering Good Governance Framework (2016). The review involved a member/officer workshop in which the Council's Governance Framework Document was analysed and reviewed, and included the following Members: the Chair and Vice Chair of the Governance and Audit Committee, and the Chair of Overview and Scrutiny Co-ordinating Committee. In addition, the Monitoring Officer, Corporate Manager - Internal Audit, Audit Manager, Governance Officer, Corporate Lead Officer - Democratic Services, Corporate Manager – Democratic Services, Corporate Lead Officer – People & Organisation and the Corporate Manager – Partnerships, Performance and Public Protection also took part. Following the Workshop, the attendees had a further opportunity to consider the Council's Governance Framework Document

and the Corporate Lead Officer Policy, Performance and Public Protection, Corporate Lead Officer Economy & Regeneration, Corporate Manager – Core Finance, Corporate Lead Officer Customer Contact and Governance and Audit Committee Lay Member had an opportunity to consider the Governance Framework Document.

During the workshop each behaviour was introduced and scored against a scoring mechanism, as follows:

- 1/2 Unacceptable Immediate action required
- 3/4 Below satisfactory - urgent Action Required (within 3-6 months)
- 5/6 Satisfactory - Action Required (before end of year 9-12 months)
- 7/8 Acceptable Minor adjustments may be required
- 9/10 Good - overall Governance considered to be good and meets best practice no further action required

The Governance Framework Document was also circulated to other officers, who have governance/management responsibilities within the Council. The review framework is due to be presented to the Governance and Audit Committee in January 2022.

The effectiveness of the governance framework draws on evidence and assurances from:

- Internal and External Audit and Inspection;
- Financial Controls;
- Risk and Performance Management;
- Legal and Ethical Standards;
- Corporate Directors and Other Senior Management, including the S.151 Officer and the Monitoring Officer;
- The Governance and Audit Committee; and
- Overview and Scrutiny Committees.

In addition, the Corporate Manager - Internal Audit undertakes an independent review of the Governance Framework and the method of scoring and evidence, on an annual basis. The review of the 2020/21 Framework was completed in April 2021 and provided 'high' assurance that there was a sound system of scrutiny and robustness in place. This was reported to the Governance and Audit Committee in April 2021. The review of the 2021/22 Framework is still in progress.

The Council has drawn together a Local Code for Corporate Governance which sets out the systems and processes, and cultures and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authority to monitor the

achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that code and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Local Code for Corporate Governance is available on the Council's website at <https://www.ceredigion.gov.uk/your-council/councillors-committees/annual-governance-statement/>.

3 Corporate Governance Achievements for 2021-22

The Local Code for Corporate Governance sets out the Local Authority's commitment to the principles of good governance. The following paragraphs outline the Corporate Governance achievements during 2021-22.

A. Behaving with Integrity, demonstrating strong commitment to ethical values and respecting the rule of law:

- Code of Conduct for Members (updated in 2016) available on the Council's website, intranet site (CeriNet) under Councillor Resources, and in the Constitution. Also, Members Code of Conduct Flowchart (updated in 2016).
- Code of Conduct for Officers* (currently in the process of being substantially reviewed) available along with all Corporate policies and strategies via Council website/CeriNet.
- Induction and follow-up training on Code of Conduct and ethics provided to all Members.
- Ethics Audit undertaken during 2019. Follow up Internal Audit of Council's arrangements regarding Ethics also in progress (currently in review).
- Ethics/Fraud training provided in collaboration with Council's insurer at Corporate Managers' quarterly workshop 28.5.2021. Slides from presentation are forming a basis for e-learning module for all Staff and Internal Audit ('IA') & Governance Services working with Learning & Development to prepare scenarios for training. Training supported by recent review of Council's Strategy on Counter-Fraud, Corruption & Bribery (to include Anti-Money Laundering). Day to day advice is provided by the Monitoring Officer ('MO') and Scrutiny Support Officer.
- Committee and Members advised by MO and proactive regular advice and reminders sent to Members and Officers as required. Legal and Financial advice/implications is provided on all appropriate reports for decision, Chief Officers provide support and advice to Members and reporting requires financial and legal advice/implications to be included in reports/decisions which are published as appropriate. Items reported to Members for decisions through Cabinet, Council and Committees are

subject to legal and financial advice which will be referenced within each report. Also, MO operates an 'open' door policy for Members wishing to receive 'conduct' and 'governance' advice.

- Personal Development Review.
- Individual sign off with regard to compliance.
- Register of Members' interests, available from the Council's Democratic Services, reviewed by MO and published on Council website.
- Declaration of Interest and Hospitality forms for Officers and Members on CeriNet.
- MO circulates reminder re interest/hospitality declarations to Staff quarterly.
- Declarations of interest by Members and Officers at meetings and Minutes for all committees contain Declarations of Interest-Officers and Members.
- Regular reminders through News Updates on CeriNet system, monitoring and review of MO of Chief Officers' declarations annually and advising Chief Officers on need to declare close personal associations with other Officers or Members, including advising Chief Officers at Leadership Group. Chief Officers informed through CeriNet system news update of MO email re declaring interests and Hospitality and reminder to Chief Officers sent.
- Chief Officers' annual Declarations of Interest and continuing obligations to declare interests. Ongoing review on Chief Officers' business declarations.
- Update advice on Council Employees' Declarations of Interest and Hospitality published on 16 December 2021 and 20 July 2021 on CeriNet, also re Covid-19 Restrictions Business Fund NDR Grants for businesses (News update published 8.1.2021) and links to the relevant forms and Code of Conduct for Local Government Employees, along with a reminder that any queries or requests for advice should be made to the MO.
- Declarations of interest by Members and Officers at meetings, an opportunity to make reference to any close personal contacts/roles etc. MO to advise Officers further on the need to declare interests in organisations which actually, or may conflict with Council interests including:
 - Contractors;
 - School Governors;
 - Clerk to Town and Community councils;
 - Members of Town and Community councils; and
 - School Governors.
- MO to advise Officers further on the need to declare:
 - Directorships; and
 - Other employmentIncluding whether conflicting with the Council's interests or not.
- Members required to update Register of Interests in accordance with the Code of Conduct, and in addition, annually, which is opportunity to reference any close personal associates/roles etc. This now includes lay/independent members of the Ethics & Standards Committee and Governance & Audit Committee. Register of Interests booklet published for each Member on Council Website.
- NFI match highlights Staff who are directors of companies that have dealings with the Council – any non-declarations investigated by IA and reported to MO.
- Review is currently being undertaken of the external bodies that have appointed Members, including added value, and also updating of the Constitution.

- Update Dispensations forms for Members completed (2020).
- Professional Qualified Officers and Teachers have to meet their professional body/organisation requirements.
- Members complete a HR training module.
- Training on standards of behaviour is provided to Managers for Staff.
- Employee Handbook is in the process of being reviewed, is available on CeriNet, sets out the expected Employee behaviour and includes the Code of Conduct for Local Government Employees.
- MO circulates to political group leaders updates/decisions from the Adjudication Panel for Wales, whose role is to determine alleged breaches by elected and co-opted members against their authority's statutory code of conduct.
- The main duties of the Ethics & Standards Committee are to improve standards of Member conduct and operation of the Code of Conduct for Members. The Ethics and Standards Committee will have new duties (from May 2022) under the Local Government and Elections (Wales) Act 2021 ('2021 Act'), to include:
 - Monitoring compliance by leaders of political groups on the Council with their duties under S.52A(1) Local Government Act 2000;
 - Advising, training or arranging to train leaders of political groups on the Council about matters relating to their duties under S.52A (1) Local Government Act 2000.
 - The duty to monitor compliance of political group leaders is in relation to standards of conduct, and ensure that this is visible, and consistently demonstrated and evidenced to protect the Council's reputation.
- Ethics and Standards Committee championing ethical compliance to ensure that public have trust and confidence that Members and Officers work to highest ethical and moral standards.
- The Ethics and Standards Committee has been proactive, leading on training sessions and putting procedures in place for dispensation arrangements. The structure has recently been reviewed to improve efficiency and effectiveness.
- Members' standards and conduct matters considered by the Council's Ethics and Standards Committee. Public meetings held regularly, and chaired by an independent person-determine dispensations, and consider strategic/policy issues and receive updates from Public Service Ombudsman for Wales Casebook & APW cases.
- Annual Ethics & Standards Committee Report reported to Council in October 2021.
- Carmarthen County Council undertook an independent audit of ethics within the Council during 2019. Follow up Internal Audit of Council's arrangements regarding Ethics in progress (currently in review).
- A good working relationship exists with the Welsh Government as a key regulator. Regular dialogue is maintained with representatives from Audit Wales.
- This vision for the Council has been reviewed and endorsed by Cabinet, and the vision sets out a number of long term Strategic Objectives.
- Corporate Strategy (2017-2022) contains the priorities of the Council.
- The Well-being and Improvement Objectives build on the priority areas identified in the Corporate Strategy 2017-2022 and are reviewed annually

These are developed in consultation with the public and Members. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council's website.

- Regular dialogue with Public Services Ombudsman for Wales, and other regulators including Estyn, CIW, ICO and IPCO.
- Council Constitution, which is subject to regular reviews, with ongoing updates as required, including presenting proposed changes to Politically Balanced Cross Party Constitution Working Group, to make recommendations on changes to Constitution to Council. Further revision in 2021 is ongoing, as the Constitution is a live document, to reflect legislative changes and according to need. Council approved amendments on 18.3.21 and 23.9.21. Constitution Cross Party Working Group meets regularly to consider proposals for Constitution updates. Meetings held 15.2.21, 19.4.21, 30.6.21, 10.8.21 and 8.11.21. MO/Governance Officer report to Council to update delegations and Constitution.
- A mandatory E-learning training module, introduced in September 2017, on the Well-Being of Future Generations Act 2015 ('WFGA') must be completed by all Staff (between September 2017 and November 2021 completed by 2,834 employees, of which 343 through Welsh and 2,491 through English). Between April and November 2021, 242 total employees completed the module, 40 through Welsh, 202 through English (figures include leavers. Reminders issued to Staff who not yet completed module and Leadership Groups receive periodic reports.
- Standards Conference 2018 jointly hosted by Powys & Ceredigion County Council (held on 14 September 2018). A similar conference was to be hosted by North Wales Councils in 2021-postponed due to Covid.
- Governance and Audit Committee carry out a benchmarking exercise annually to provide further assurance on the review of the AGS process.
- IA review and report on the process annually. Governance & Audit Committee meets regularly to consider governance and external regulator reports. Chaired by non-executive member.
- Governance and Audit Committee Annual Report reported to Council on 23.9.2021 and approved.
- Covid-19 Governance Structure introduced by the Council, to include temporary delegated powers for the Council's Chief Executive and Leadership Group through use of Urgent Decisions for decisions relating to the Council's COVID-19 response), in accordance with Council's Constitution. The Urgent Decision of the Leader was reviewed regularly, and expired on 31.8.2021.
- Gold Command continues under operational procedures pursuant to Civil Contingencies Act 2004
- Gold Command Record of Decisions published on the Council's website). Due to the Covid-19 pandemic, decisions have needed to be made by Gold Command for emergency reasons (under the temporary executive function transfer of power in place until 31.8.2021 and for operational procedures under the Civil Contingencies Act 2004 following that date).
- Roadmap produced, which outlines the services the Council does and does not provide, and what the Council's plans are, which is reviewed regularly, for Ceredigion giving overview of services provided in light of Covid-19 Pandemic, current guidance and number of cases in Ceredigion.

- Effective 'Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering)' updated and approved by Council 17.6.21 (minutes confirmed 23.9.21).
- Internal Audit Annual Report on Counter Fraud presented to Governance and Audit Committee at year-end.
- Members of Governance and Audit Committee updated on fraud including Internal Audit annual counter fraud report presented to Governance and Audit Committee at year-end.
- Politically Restricted Post Register for Officers maintained and Political Restrictions on Local Government Employees Policy available to employees on CeriNet.
- Whistleblowing Policy available to Employees and Contractors (updated 2018) on CeriNet and is updated as necessary.
- MO is the Corporate Lead Officer ('CLO'), and advises Whistle-blowers, as appropriate.
- A mandatory E-learning training module on Whistleblowing must be completed by all Staff. MO keeps a register of referrals and reports 6-monthly to the Overview and Scrutiny Co-ordinating Committee. Regarding the take up of the Mandatory e-learning Whistleblowing module, between April and November 2021, 237 Staff completed the Module, 42 through Welsh and 195 through English (*these figures include leavers).
- All complaints are dealt with in accordance with the corporate procedures which include informal and formal stages and these are communicated to Staff on a regular basis.
- The complaints system is monitored by the Corporate Complaints and Freedom of Information Manager. Corporate Complaints Policy has been reviewed, new Policy presented to Corporate Resources Overview & Scrutiny Committee 7.7.21 and to Council 23.9.2021, and Revised Concerns and Complaints Policy and Procedures 2021, its implementation and publication approved by Council.
- Improvements are implemented as a result of complaints /recommendations received.
- Council Complaints and Freedom of Information Privacy Notice.
- Annual Complaints Report, including Lessons Learned from complaints, considered by the Governance and Audit Committee and Cabinet prior to approval by Council, presented to Council and noted.
- Minutes for all committees published on the Council's Website. All Committee agendas/minutes contain disclosures of interests.
- Cabinet Decision Notices published on the Council's Website.
- Statutory powers and legal implications included in every decision making Cabinet report.
- Preparation for publication of delegated decisions register ongoing. Gold Command Decision Log (a decision register) published regularly, presented to Gold Command (and approved) and thereafter to Overview and Scrutiny Co-ordinating Committee (20.1.2021, 16.6.21 and 1.12.2021) and published on Council's Website. Regarding other delegated decisions, Development Control Committee delegated decisions published for each Development Control Committee.
- Register of Contracts published on Council Website.
- The Council is making preparations to comply with the 2021 Act regarding Governance and Audit Committee (Report on changes presented to

Governance and Audit Committee 24.2.2021 and 3.6.2021 (to include requirement of Mid Wales Corporate Joint Committee to have Governance and Audit Sub-Committee)), with changes regarding recruitment approved by Council 18.3.2021, as follows:

- a) the change of name of the Audit Committee to the Governance and Audit Committee, and additional performance and complaints-handling functions effective from 1 April 2021;
 - b) commencement of the recruitment process for independent lay members to the Governance and Audit Committee;
 - c) the proposals for the Shortlisting Selection Panel; and
 - d) the Role Description and Person Specification.
- Necessary changes to Constitution regarding Governance and Audit Committee per 2021 Act approved by Council 23.9.21. Changes made during 2021-2022 include preparations for:
 - terms of reference/remit/composition changes;
 - change of name to 'Governance and Audit Committee';
 - Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act) – recruitment completed, save for Council approval of successful candidates.
 - Committee duty to appoint own Chair and Deputy Chair;
 - Chair must be lay person.
 - Deputy Chair must not be member of Local Authority Executive; and
 - in absence of Chair & Deputy only non-executive Members can chair.
 - Report on the size of the Governance and Audit Committee presented to Democratic Services Committee 21.5.2021, which agreed to recommend to Council that the Committee should comprise 6 County Council Members and 3 lay members (9 total). Report on size of Committee presented to Council 17.6.2021 and Council agreed same member composition from 5.5.2022.
 - Officers such as Internal Auditors, sign an annual Code of Ethics affirmation.
 - Internal Audit Charter approved by Governance & Audit Committee 24 February 2021.
 - Training Needs Analysis Questionnaire has been circulated by Council newsletter to Staff requesting opinion on ethical culture of Council & training module planned in response to feedback.
 - Training on equality and diversity and recruitment and selection including equal opportunities is mandatory for all Ceredigion County Council Managers.
 - Procurement Strategy 2018-2022 approved by Council 19th June 2018 and procurement training also being rolled out to Staff.
 - Council Recruitment Policy and DBS Policy.
 - Standard Terms and Conditions for all Suppliers of Goods and services include conditions relating to Equality and Diversity and are available on the Council's website.
 - In-House software used to retrospectively check for suspected duplicate payments.
 - The Council has developed a Modern Slavery Policy (sent to contractors of the Council), Anti-Slavery Annual Statement 2019-2020 and Code of Practice Ethical Employment in Supply Chains.

- MO and Legal Services are available to advise as appropriate, including in advance and at meetings and the Internal Audit Service is available to advise as appropriate.
- MO attends Leadership Group/Cabinet/Council meetings and routinely attends many public meetings, as required, subject to availability. In the absence of the MO, the Deputy MO will attend Cabinet and Council meetings.
- The 2021 Act shall have an effect on corporate bodies, including the Council, and preparations for compliance are ongoing, including through the Cross-Party Constitution Working Group (Members of each political group in attendance), reports to the Governance and Audit Committee and Council, with a Council Action plan having been prepared and updated regularly, and meetings with relevant Officers and CLOs held, as appropriate.
- Job descriptions & person specifications clearly define the roles and responsibilities required of posts and Members' Role descriptions set out their respective responsibilities.
- Compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government (CIPFA, published 13 April 2016).
- Compliance with CIPFA's Statement on the Role of the Head of Internal Audit in Public Service Organisations (CIPFA, published 9 April 2019) & contribution published in CIPFA's accompanying Putting Principles into Practice document (2019)).
- Terms of reference are included in the Constitution and Governance and Audit Committee Terms of Reference updated according to 2021 Act.
- Reporting to Governance and Audit Committee.
- Financial Regulations and Financial Procedure Rules (Document F Constitution).
- Contract Procedure Rules (Document G in the Council's Constitution).
- Compliance with Specific Codes e.g. Internal Auditors' Public Sector Internal Audit Standards ('PSIAS', March 2017)
- Statutory Officers accountable to the Chief Executive ('CE') and the Council.
- Regular meetings between CE, S.151 Officer & MO, who has direct access to the CE and reports to Council generally and as part of statutory duty. The MO & S.151 Officer are key members of Leadership Group.
- Corporate Manager – Internal Audit ('CMIA') has free & unfettered access to Members and Officers at all levels, and right of access as per Council's Constitution and Internal Audit Charter.
- Effective External Audit, Internal investigations.
- Disciplinary Policy (Nov 2017).
- An Officer in the IA team is an accredited Counter Fraud Technician and Officer(s) of the IA team hold a CIPFA Certificate in Investigative Practices ('CCIP').
- Council complies with Audit Wales's annual National Fraud Initiative requirements, currently co-ordinated by Internal Audit.
- Monitoring and response to fraud alerts (NAFN, wider networks, peers, etc).
- Membership and active participation in professional networks and groups (Tisonline, KHub, etc).

- IA offer advice to services on implementation of new systems and processes to ensure effective internal controls maintained.
- Nominated Council Officers undertake various fraud training to maintain knowledge and expertise.
- Where appropriate, successful prosecutions publicised on Council website (and in local press).
- Covid-19 grant payments audited prior to payment (as easier to stop a payment than recover it).
- Key financial control audits added to audit plan, to check controls, governance & risks whilst staff working from home.
- IA's annual audit plan can address any necessary re-prioritisation of work, allowing IA to be reactive to any changes in risk within the Council.

B. Ensuring openness and comprehensive stakeholder engagement:

- All statutory Annual reports are available on the Council's Website.
- Freedom of Information Act publication scheme, Freedom of Information Policy (March 2018) and Complaints and Freedom of Information Privacy Notice. Regular and timely responses to the press and other enquiries to Management and members as well as comprehensive FOI responses. Review of the FOI Publication scheme in progress.
- Corporate Complaints and Freedom of Information Manager in post.
- A host of service areas are available online including council tax self-service and information.
- The Council's goals and values are set out in the Corporate Strategy 2017-2022. The Well-being and Improvement Objectives are included in the Council's Corporate Strategy 2017-2022 and are reviewed each year. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council's website.
- Council and Cabinet meetings are broadcasted. All Council, Cabinet and Committee meetings open to the public and agendas and papers published on the Council website (with the exception of exempt reports).
- MO and Ethics & Standards generic email addresses created.
- Environmental Information Regulations Policy (March 2018).
- An Overview and Scrutiny Public Engagement Protocol (2018) (Document N Constitution) has been approved by Council and has been used on several occasions. Also, Public Engagement Tool Kit and Engagement with Service Users List.
- Protocol for speaking at the Development Control Committee (Part 4 Document I Constitution).
- A Protocol is in place for working relationships between Members and Officers e.g. Officer-Member Protocol) (Part 5 Constitution) and Protocol for access by Cabinet Members to Overview and Scrutiny Committee approved by Council (Part 5 Document M2 Constitution).
- Integrated Impact Assessment ('IIA') tool and guidance has been approved for implementation.
- IIA tool and guidance to inform effective decision making have been developed and are being implemented with IIA conclusions reported to

Council, Cabinet and Overview and Scrutiny. 10 IIAs went to Cabinet over 2021-22 up to 1.12.2021. Committees, which includes consultation.

- Standard templates and guidance for reporting to Council, Cabinet and Overview and Scrutiny Committees are used and all include the IIA results.
- All IIAs for Cabinet are assessed by the Engagement and Equality Officer, including whether effective engagement, involvement and consultation has taken place and informed strategic decision making process.
- Organisational Awareness training available as an optional module of the Corporate Manager Programme, which includes information relating to the decision making process, Wellbeing of Future Generations Act, Equalities, Welsh Language and the use of the IIAs.
- Processes have been introduced to monitor feedback e.g. any consultation/engagement reports are presented to Scrutiny and Cabinet to inform their decision-making.
- Feedback from engagement and how people's views have been taken into account is recorded in the IIAs.
- Council/Cabinet report template updated to include reference to legal implications, staffing implications, property/asset implications and risks.
- Where appropriate, items reported for decisions through Cabinet, Council and Committees are subject to legal and financial advice which will be referenced within each report.
- A calendar of dates of meetings including forward work programmes of the Council, Cabinet and Committees are published on the Council's website.
- Annual reports, Statements of accounts, Improvement progress reports are all published within timescales and are available on the Council's website.
- The Engagement and Consultation Checklist assists with decision making around whether or not to undertake a consultation regarding a proposed change and guidance on dissemination of consultation results is available to Officers.
- A Community Engagement, Consultations and Partnerships Page has been created on CeriNet, which includes links to Community Engagement Policy (11 January 2013), Engagement and Consultation Checklist, Engagement with Service Users and Consultation Decision Making Tool.
- Work is underway to prepare a Community Engagement Policy that will meet the requirements of the 2021 Act, which will also include how the Council will encourage participation in decision-making, although final guidance is awaited from Welsh Government regarding this part of the legislation.
- Participation Standards have been adopted by Council.
- Engagement with Service Users List including stakeholders with whom the authority should engage is in place.
- Summary reports on consultation and engagement activities are reported back to Members and service users.
- Minutes of structured engagement meetings, events and engagement groups with people with protected characteristics.
- A new Draft Engagement Policy has been prepared to take into account the latest engagement methodology, including digital engagement. This will be consulted upon and agreed following the Local Government Elections in 2022.

- A draft new Engagement Strategy for Ceredigion County Council, 'Talking, Listening and Working Together,' has been prepared. This will be consulted upon and agreed following the Local Government Elections in 2022.
- The Council, in collaboration with partners, has carried out significant engagement to produce the Public Service Board's ('PSB') Well-being Assessment and Local Well-being Plan.
- Work has commenced on preparing the next assessment of Local Well-Being that will be published in March 2022.
- Consultations 2020-21.
- Consultations are promoted through Social Media.
- Dissemination of consultation results and reports on completed consultations and engagement exercises are posted on the Council's public consultations webpage in order to provide feedback to the public.
- PSB Terms of Reference available on the Council Website, PSB Project Groups Terms of Reference available and Scrutiny arrangements for the PSB have been put in place.
- A Well-being assessment (PSB) has been carried out that has informed the development of the PSB's Local Well-being Plan, which was published in March 2018.
- Corporate Complaints Policy has been reviewed, new Policy presented to Corporate Resources Overview & Scrutiny Committee 7.7.21 and to Council 23.9.2021, and Revised Concerns and Complaints Policy and Procedures 2021, its implementation and publication approved by Council.
- Social Services Complaints Policy and Procedure has been reviewed.
- Consultation Decision making tool (Consultation Tree and flowchart) for Staff and Members have been developed and includes the use of feedback.
- Further consultation includes:
 - A new Engagement and Equalities post has been created through the restructure of the Policy and Performance service; and
 - All current consultations are available on the Council website.
- Social Media Policy (revised Aug 2018).
- Social media is being used to seek the public's views on matters being considered by Overview and Scrutiny Committees.
- Due to Covid-19, Council has consulted remotely via video conferences and electronic surveys.
- Guidance has been issued on the Ceredigion Council intranet to all Staff to follow with regards to the dissemination of feedback to decision makers. Recent indications are that significant progress is being made in this area by Officers.
- Joint engagement and consultation exercises are held.
- Collaborative projects are running with institutional stakeholders with clear governance arrangements in place.
- Collaboration Standards for New Strategic Projects Guidance and Templates are available.
- Partnerships Include:
 - PSB;
 - West Wales Regional Partnership Board;
 - Community Safety Partnership (reviewed 2019 and subject to Scrutiny);

- Mid and West Wales Safeguarding Board; and
 - Growing Mid Wales.
- The formal review of partnerships that sit under the PSB has been completed. The new partnership structure has been operational since June 2018 and the partnerships will be reviewed on a periodic basis.
- Regular reporting of partnership meetings and activity to Leadership Group and Cabinet.
- Partnerships such as Growing Mid Wales have been established with governance arrangements. Growing Mid Wales Joint Overview and Scrutiny Committee has been established
- Partnership metrics are subject to internal review, where appropriate.
- A monitoring partnership framework that reports on all key decisions made by existing partnerships is reported to Leadership Group.
- Advice provided to Members and Officers serving on outside bodies.
- Legal Team is actively involved in drafting and reviewing Terms of Reference for Inter Authority Agreements ('IAAs') and formal committees.
- A suite of documents have been developed that relate to strategic collaboration projects that the Authority is considering entering into. The documents include guidance, standards and numerous templates for varying stages of collaboration projects.
- Executive Group Self-assessment carried out.
- All school reorganisation proposals are required to have formally consulted with stakeholders through adhering to the Welsh Government's School Organisation Code.
- Guidelines on Corporate Branding (May 2019).
- Corporate Communications Strategy (2019-2022).
- Effective Community involvement carried out with the well-being assessment work and service users from different backgrounds to inform the new Strategic Equality Plan.
- We have worked in partnership with Local Authorities and Public Services across Mid and West Wales on the review of our Strategic Equality Plans. A joint question set and engagement and consultation framework was produced and as a result, feedback was obtained from people with protected characteristics.
- An annual report on progress made against the Council's Well-being objectives and Corporate priorities in published on the Council Website.
- UNCRC – United Nations Convention on the Rights of the Child have been adopted by the Council.

C. Defining outcomes in terms of sustainable, economic, social and environmental benefits:

- Corporate Strategy 2017-2022
- The Council's Well-being and Improvement Objectives are included in the Council's Corporate Strategy 2017-2022 and are reviewed each year and reported in the Well-being and Improvement objectives annual report published on the Ceredigion County Council website. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council's website.

- Performance information is outlined in the Council's Well-being and Improvement Objectives Annual report.
- The purpose and the vision of the Council have been determined by Council and is contained in the Corporate Strategy 2017-22. This strategy illustrates how the authority will support and promote the well-being of the citizens of Ceredigion.
- PSB Local Well-being Plan was published in May 2018.
- The Authority has undertaken the following steps towards the implementation of the Well-being of Future Generations (Wales) Act 2015:
 - Prepared well-being objectives and statement;
 - Embedded the Well-being Goals and Sustainable; development principal into the business planning process
 - Developed a new IIA tool and guidance (training has been rolled out for Officers and Members);
 - Established a Well-being of Future Generations Act group and action plan;
 - The Constitution is continually monitored and reviewed;
 - PSB assessment of Local Well-being published in March 2017;
 - Scrutiny arrangements agreed for PSB;
 - Cabinet Reports, to include the Social/economic/ environmental impact assessment;
 - A mandatory e-learning module on the Act has been developed and promoted to all Council Staff;
 - an Equality, community and Welsh language Impact Assessment must be undertaken on all school restructuring proposals as required under the Welsh Government School Organisation Code; and
 - Members have contributed to The Future Generations Officer Scrutiny Framework in relation to the WFGA
- All Planning arrangements reflect the Golden Thread and make the links to Corporate plans including;
 - Strategic Plan;
 - Corporate Performance Management Reporting; and
 - Well-being Improvement Objectives
- Community and Engagement Policy (11 Jan 2013) is available.
- A Public Engagement Toolkit 2014 has been developed in order to provide a user-friendly resource for Officers when developing and undertaking effective public engagement with their communities, in accordance with the National Principles of Public Engagement.
- Updates on the budget savings and the work of the Development Group are reported to the Cross Party Transformation and Efficiency Consultative Group.
- Budget setting subject to detailed scrutiny by the five Overview and Scrutiny Committees.
- Business planning process includes resource allocation and Business Plans are prepared on an annual basis and are monitored quarterly by a Performance Board, which includes Cabinet members and the Chairs and Vice Chairs of the Overview and Scrutiny Committees and Chair of the Governance and Audit Committee.
- Quarterly performance arrangements provide a challenge protocol to ensure outcomes are delivered.

- Corporate performance management arrangements include quarterly assessment of risks to the achievement of outcomes or service delivery.
- Risk management includes risk logs for;
 - o Business Plans (Level 1); and
 - o Service Plans (Level 2).
- Local performance measures are included in Business and service delivery plans.
- Capital Plans include;
 - o Rights of Way;
 - o Highways;
 - o Annual Budget Plan; and
 - o Transformation.
- The Risk Management Policy and Strategy and the Risk Management Framework was approved by Cabinet on 24 September 2019.
- Risk Management training to be rolled out to Members and Senior Managers.
- Risk management e-learning package has been developed for all other Staff and training took place in 2019, with workshop with insurers arranged for senior Managers.
- Publication of service performance, including costs and value for money data is routinely considered within service reports.
- The appointed Auditor considers the Council's arrangements to secure economy, efficiency and effectiveness. In his letter he has stated that the Council has complied with its responsibilities to the use of its resources.
- The most recent Audit of the Council's Improvement Plan (2020-2021) was issued in November 2020. The report concluded positively that the Council discharged its duties and has acted in accordance with Welsh Government guidance sufficiently to discharge its duties.
- A capital appraisal form is completed for new capital projects, which covers the requirement for the project, and is used to assess value for money and the revenue implications of major projects.
- Medium Term Financial Strategy, which also contains Capital Investment Strategy.
- Wales procurement policy statement is aligned to the Council's Procurement Strategy 2018-2022.
- IJA tool and guidance is available and used to support decision-making.
- All reports and minutes are published in a timely manner and are open for inspection. All meetings are held in public, subject to the consideration of exempt information as defined by the 1972 Local Government Act.
- Pre-decision Scrutiny encouraged where possible.
- The Transformation Programme.
- Engagement and Consultation Checklists are available on CeriNet.
- The Council wide WFGA Group Action Plan.
- Strategic Equality Plan 2020-2024, and Annual Strategic Equality Plan monitoring report 2020-2021 being submitted for approval, and once approved will be published on Council website.
- Welsh Language Standards and Annual Welsh Language Standards monitoring report.
- A mandatory E-learning training module on Welsh Language Awareness must be completed by all Staff.

- Annual Complaints and Compliments Report 2020/21 presented to Corporate Resources Scrutiny Committee 27.10.21 and approved by Council 9/12/21.

D. Determining the interventions necessary to optimise the achievement of the intended outcomes:

- The IIA tool and guidance is available and training has been rolled out for Officers and Members.
- Standard reporting templates are used in decision making process.
- Organisational Awareness training available as an optional module of the Corporate Manager Programme, which includes information relating to the decision making process, Wellbeing of Future Generations, Equalities, Welsh Language and the use of the IIAs, Head of Democratic Services and MO (CLO-Legal & Governance) advise as necessary.
- Risk Management Policy, Strategy and Framework (approved by Cabinet 24.9.10) with training programme for Members, Senior Management and Managers, published on CeriNet and available to all Members of Staff.
- Documents amended to reflect additional risks and background information to make informed decisions. Corporate Risk Register reported regularly to Governance and Audit Committee (9.9.2021, 3.6.2021).
- Medium Term Financial Strategy has been regularly updated the current version dated 2021/22 Onwards approved by Council 5.3.2021.
- Consultation decision tree tool includes a guidance section on dissemination of consultation results.
- Finance challenge regarding savings on Council Website.
- Corporate Performance Management arrangements include quarterly:
 - o Corporate Lead Officer Service Report;
 - o Performance Board; and
 - o Executive Panel meetings.
- The Business Planning process for 2021-22 is being implemented with Level 1 Business Plans shared with the Performance and Research Team.
- Performance measures have been identified within each Level 1 Business Plan that have in turn translate into the reporting Dashboard for each service. These measures have been closely scrutinised and have received final sign-off from senior leadership. Services report against these measures as part of the performance management process for the year.
- Business Plans include budget and finance information and form part of the quarterly Corporate Performance Management arrangements.
- A calendar is used to report deadlines and Board/Executive Panel dates are published with reports.
- Corporate Communications Strategy 2019-2022
- The Ceredigion PSB has a Local Well-being Plan that has been developed and delivered jointly with external stakeholders and partners.
- An Assessment of Local Well-being has been undertaken by the PSB that has fed the Local Well-being Plan and the Council Well-being Objectives for future years.
- All major collaboration projects have established governance and management arrangements including risk management.

- All projects considered by Corporate Project Management Panel, which is also attended by IA and is an effective forum for advice/challenge and highlighting risks as Service areas develop projects, including collaboration projects.
- The Corporate Project Management Panel helps ensure projects give early consideration to: the Well Being and Future Generations Act; to other guidance; to finance, procurement, governance and legal arrangements; to HR implications; Health & Safety; and Audit. Improve project arrangements prior to reporting to the Development Group and other authorisation processes.
- Account will be taken of legislative changes e.g. work is ongoing in relation to implementing legislative changes such as LGEW 2021 Act changes and considering/monitoring risks facing each partner when working collaboratively, including shared risks. Meetings are being held and preparation being carried out, for example, regarding the 2021 Act's requirement for Corporate Joint Committees, including potential and shared risks (a CJC group has been established, with the first meeting held on 19th April 2021, to consider the requirement to establish the Mid Wales CJC in accordance with the 2021 Act).
- Corporate Project Management Group has been established to formalise project development and management.
- Ensuring Staff with project management skills are available.
- This helps ensure projects give early consideration to: the Well Being and Future Generations Act; to other guidance; to finance, procurement, governance and legal arrangements; to HR implications; Health & Safety; and Audit. Improve project arrangements prior to reporting to the Development Group and other authorisation processes.
- Helps identify capital requirements for inclusion in future capital programmes.
- Local performance indicators have been established and approved for each service element and included in the service plan and are reported upon regularly.
- Budget Framework.
- Service Accountancy – Budget monitoring.
- Financial Regulations and Financial Procedure Rules (Document F Constitution) along with Budgetary Control Guidance are all up to date. Chief Officer Assurance Statements.
- The internal controls in place are subject to regular review by Internal Audit, in accordance with the annual risk-based audit plan.
- Corporate Strategy 2017-2022.
- Internal Audit Strategy & Plan 2021/2021 approved by Governance & Audit Committee 24 February 2021.
- The corporate savings plan has been through a robust governance process to ensure that all savings link to the desired service outcomes.
- Community Benefits is embedded in our Processes and Policies and has been regularly applied, monitored and reported upon.
- Well-being of Future Generations (Wales) Act is integrated into our processes.

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it:

- Corporate and line management induction is now in place. Corporate induction and Corporate Manager Development plans were introduced in April 2018. Corporate induction sessions are part of these requirements, all new Staff must attend an induction session. Senior Managers present within these face-to-face sessions.
- Induction programme is provided for new Members. Ongoing training is provided for Members and arranged for specific issues e.g. Treasury management, also ongoing review of opportunities for skills and refresher training, including Personal Development Review Scheme (information to be used to develop a Members' Training Plan) and new comprehensive induction programme shall be provided post-election (from May 2022) with additional e-learning modules.
- Member development scheme.
- Preparations are being undertaken for (as part of induction programme for Members (from May 2022)) Cabinet Member training, Ethics and Standards Committee (role) training, Political Group Leader Duties training and Governance and Audit Committee (role) training.
- Development/training done as part of person specifications for key finance and legal posts (mandatory qualification, job requirements).
- Personal reviews for Officers and provision of opportunities for ongoing skills and refresher training for Officers.
- CeriNet (the HR intranet and resource to Staff and management) is continually reviewed and improved for effectiveness. Its introduction has improved effectiveness. Induction information is available along with the Staff handbook and Managers Toolkit.
- Learning & Development is now managed via the Ceri system offering opportunities to all Staff, with opportunities also offered to those within a Leadership Role or who are aspiring leaders. E-learning modules are being introduced to ensure training and development is cost effective wherever possible.
- E-learning packages are regularly being developed and rolled out for mandatory and non-mandatory training.
- Strategic Workforce planning toolkit includes the identification of training and learning needs for all service areas.
- Performance Appraisals record training and development needs via the Ceri system.
- Ongoing annual Personal Performance and Development scheme – Performance Reviews link to Corporate and strategic objectives.
- Personal Development Review process in place for Members.
- The Council aims to achieve the standard level for the Wales Charter for Member Support and Development.
- The Corporate Performance Management arrangements provide the forum for performance management's needs and thereafter preparing action plans for delivery of corporate improvements in performance review of Staff. These have been further strengthened with the introduction of annual appraisals for all Staff via the Ceri HR system.
- All Staff can access learning and development events via Ceri self-service. Managers can also book Staff onto relevant events via Managers Self-service.
- Staff development plans linked to appraisals have been strengthened with the introduction of the Performance Management module in Ceri.

- Ceredigion Manager Programme offers personal development including governance arrangements and organisational knowledge.
- Workforce Plan 2017-2022 includes actions for Staff development in key themes.
- Members attend various events, seminars and conferences (see above).
- Utilisation of research and benchmarking exercises.
- The Ceri HR payroll system has ensured that meaningful data on Staff is now available to Managers on a monthly basis in order to monitor costs turnover and absence.
- Effective operation of partnerships which deliver agreed outcomes. Effective Partnerships have been developed in a number of areas and services including:
 - School Improvement;
 - Health & Social care; and
 - Waste.
- Additional partnerships are included in the strategic Collaboration Projects List.
- A Human Resources Strategy is available on the Intranet.
- Strategic workforce planning is undertaken utilising the Strategic workforce planning tool kit and is completed by all service areas. The outcomes of this tool kit informed the workforce plan for 2017-2022. The Workforce Plan 2017-2022 focuses on 4 key themes:
 1. Engagement & Opportunity;
 2. Flexible & Agile Workforce;
 3. Promote a bilingual workforce; and
 4. Leadership & Management Development.
- Updates on progress of the workforce plan are reported to scrutiny.
- The Leadership and Senior Officer structure has defined these roles, including how they integrate with each other.
- Succession planning is undertaken through discussions and actions within service areas and with partners this cannot always be evidenced. This will be further developed through the Strategic workforce planning toolkit.
- Joint meeting of senior Managers ensures that roles, responsibilities and accountabilities are clear.
- Job descriptions clearly define the roles and responsibilities required of posts.
- The Constitution sets out the roles and responsibilities of Members (Part 3.4 Table 4) and senior Officers (part 2 Article 2) and a Scheme of Delegation (The Constitution Part 3.5) exists and clearly sets out responsibilities for Members and Officers.
- The Strategic Planning Toolkit includes an element of succession planning and talent management.
- Protocols are in place for working relationships between Members and Officers (e.g. Officer-Member Protocol).
- Codes of Conduct for Officers and Members are in place.
- Member Officer working groups in place and working effectively.
- Contract Procedure Rules ('CPR') (Part 4 Document G Constitution) and Financial Regulations and accompanying financial procedures (Part 4 Document F Constitution) are reviewed on a regular basis e.g. CPR updated March 2019.
- The Corporate structure of the Council has been established to ensure that the Statutory Officers are able to perform their roles effectively.

- The CE is responsible for reviewing this structure, as necessary.
- Democratic Services Committee resolved on 15.10.21 to agree the revised set of Member Role Descriptions, designed to be used alongside Welsh member Development (Competency) Framework, of Welsh Local Government Association ('WLGA') Framework Member Role Descriptions and Person Specifications, which includes role description of the Leader (Report for information also been prepared for presenting to Governance and Audit Committee 19.1.21).
- Access to courses/information briefings on new legislation.
- Members Workshops arranged, as necessary.
- Engagement with Service Users list and Service User focus groups.
- Community Engagement Policy.
- Scrutiny Public Engagement Protocol (2016) (Document N Constitution) Council continually consults and engages with local residents, customers and other stakeholders within the county to understand their opinions and views when developing new plans and/or strategies. Feedback is always given due consideration before final versions are agreed.
- Scrutiny self-assessment undertaken annually including survey.
- Attendance records published annually.
- Members are encouraged and supported to complete Annual Reports, which are published on the Council's website.
- Chair of Governance and Audit Committee attends All Wales Governance and Audit Committee Chair's Networking Meetings to develop and compare role within Local Authorities.
- Implementing appropriate Human Resource policies and ensuring that they are working effectively.
- Smoke-Free Workplace Policy and Alcohol and Drug Misuse Policy.
- The Council has introduced a range of resources and options to enhance the health and well-being of Staff e.g. Health and Well-being Strategy 2021-2026 has been introduced to support the improvement in the workforce health and well-being.
- The Council has appointed an Employee Health & Wellbeing Officer to coordinate and promote health and wellbeing within the workforce.
- A Care First employee assistance package has been introduced that offers:
 - Counselling service; and
 - Advice on financial, legal, consumer, eldercare, childcare and employment issues.
- Other support available for Staff includes:
 - Cognitive Behaviour Therapy Interactive health and wellbeing programme;
 - Eyecare scheme;
 - Childcare voucher scheme;
 - Iechyd Da; and
 - Mindfulness training for Staff and Managers.

F. Managing risks and performance through robust internal control and strong financial management:

- Risk Management Policy and Strategy and the Risk Management Framework were approved by Cabinet on 24 September 2019 and Framework continues

to be updated. The Council continues to form strategies and plans taking into account the risks caused by the Covid-19 pandemic

- The Corporate Risk Register is considered at all Leadership Group, Corporate Lead Officers, Corporate Performance Management meetings and by the Governance and Audit Committee as a standing item to the Governance and Audit Committee. Updates are reported at each Governance and Audit Committee Meeting to provide ongoing information and assurance that risks continue to be managed. The Committee refers matters to Scrutiny Committees, where appropriate.
- Risk Management is integral to operational business planning Policy and Strategy setting.
- Project and transformation Risks are all logged. The Cross party Transformation and Efficiency Group regularly monitors Transformation Risks and Transformation and Risks are all referred to joint Local Government meetings and Panels.
- All Plans included Risk logs including:
 - The Medium term Financial Plan;
 - Business Plans (level 1); and
 - Service Plans (level 2).
- Business/Service plans are monitored to ensure delivery outcomes are achieved.
- Corporate Risk Management arrangements are audited regularly and the management of risks is included in individual Services service/establishment audit programmes.
- 'Risks' form the basis of Internal Audit's audit programmes of work, as required by the MKI/Pentana audit management software system. Council / Cabinet report template updated to include reference to legal implications, staffing implications, property/asset implications and risks.
- Corporate Performance requires regular updates for Risk.
- The Council revised its Corporate Performance Management arrangements in 2017 to improve monitoring of its business plans and performance indicators, including National Strategic Indicators ('NSI'), PAM and Local Indicators. These are also linked to the Well-being and Improvement Objectives and the Corporate Strategy 2017-2022.
- A Corporate Performance Management Panel meets quarterly. All Corporate Lead Officers report to this Panel and the Dates for reporting are published in the report. The Chairs and Vice Chairs of the Overview and Scrutiny Committees attend with the principle that they can identify areas that require inclusion on their respective Forward Work Programmes.
- Specific Project Risk Monitoring is undertaken and all Risks are allocated to a Corporate Lead Officer (Risk Owner).
- Council considered the draft Well-being and Improvement Objective Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21 in October 2020 (The Well-Being & Improvement Objectives Annual Report 2020-2021 was also approved by the Council's Overview and Scrutiny Co-ordinating Committee on the 15.9.21, and Cabinet 5.10.21).
- Benchmarking information carried out as part of service re-modelling.
- External & internal assessments by:
 - Audit Wales;
 - Estyn;

- Care Inspectorate Wales ('CSIW'); Investigatory Powers' Commissioner's Office ('IPCO'); and
- Information Commissioner's Office ('ICO').
- External assessments, to include Code of Conduct.
- Self-assessment (Governance and Audit Committee) - self-assessment exercise underway for presenting at 10.3.2022 Governance and Audit Committee Meeting.
- Individual Services carry out self-assessment through a performance matrix.
- IA undertake an annual self-assessment and have a 5-yearly independent external assessment / peer review as required by the PSIAS.
- Cost performance (using inputs and outputs).
- Chief Officers provide support and advice to Members. Advice also provided by Chief Financial Officer.
- Reporting requires financial and legal advice/implications to be included in reports/decisions, which are published as appropriate.
- All reports and minutes are published in a timely manner and are open for inspection including.
- Options for recommendations.
- Scrutiny Committees may request reports at any time and Scrutiny Chairs are invited to take issues back to Cabinet
- Governance and Audit Committee refer matters to Scrutiny and receive reports back.
- All meetings are held in public, subject to the consideration of exempt information as defined by the 1972 Local Government Act.
- Agreement on the information that will be needed and timescales
- Scrutiny arrangements are in place that is supported and which provide opportunities to challenge decision making and review the provision of services. The scrutiny function aim is to provide added value to the continuous improvement agenda in their role as "critical friend". In addition, Overview and Scrutiny Committees also provide opportunities to undertake pre-decision and policy development work, which is a function of scrutiny, which has developed over recent years. The Council's aim is to scrutinise, where possible, before decisions are made.
- An Overview and Scrutiny Public Engagement Protocol (2016) (Document N Constitution) has been approved by Council and has been used on several occasions.
- Arrangements in place to seek the views of the public which is gathered via social media and shared with Overview and Scrutiny Committees for consideration.
- The Council's Overview and Scrutiny Co-ordinating Committee will be responsible for taking an overview of the overall effectiveness of the PSB.
- Work undertaken with the Future Generations Office to develop a Scrutiny Framework in relation to the WFGA.
- Reports and also all agendas, minutes, Forward Work programme and Terms of Reference are published on the Council's website.
- A Corporate Performance Management Board meets each quarter, with Chairs of Scrutiny Committees invited to attend.
- Reporting dates are set at beginning of each year.
- Budget monitoring is regular throughout the year, within services, to Cabinet and to Member Officer working groups e.g. Development Group and CMG and transformation programme savings to the Cross Party Transformation

and Efficiency Consultative Group, which Chairs of Overview and Scrutiny Committees are invited to observe alongside Performance Board meetings.

- Financial monitoring is regularly undertaken throughout the Council under a devolved accountancy arrangement and formal reporting is made to Cabinet. Monitoring is also incorporated in to the quarterly performance management reports.
- Financial implications are a requirement for inclusion in all Cabinet Meeting reports.
- Financial Regulations and Financial Procedure Rules (Document F Constitution) and the Contract Procedure Rules (Document G Constitution) are all up to date. The current Procurement Strategy 2018-2022 was approved in 2018.
- Accounting practices - Codes of Practice are complied with. Prudential Indicators are prepared and reported to Council and monitored throughout the year. Regular budget monitoring takes place throughout the year. IA also reviews controls over income collection and monitoring.
- Updates in relation to Business Continuity and Civil Contingencies arrangements submitted on a regular basis in line with the Corporate Risk Register, Risk CORP04 and Business Continuity and Civil Contingencies Group meet monthly.
- The annual Internal Audit Plan is risk-assessed and takes account of Council aims and objectives, and corporate policies and procedures; to include a review of the Risk Management corporate arrangements, and testing the mitigating controls in place for a sample of risks noted in the Corporate Risk Register.
- Internal Audit Strategy & Annual Plan 2021-2022 approved by Governance and Audit Committee 24 February 2021, & continues to take account of additional risks presented by the pandemic.
- IA's annual audit plan can address any necessary re-prioritisation of work, allowing IA to be reactive to any changes in risk within the Council.
- Internal audit reports issued to Managers highlight the risks of not implementing any IA recommended actions. A follow-up audit is conducted of action plans issued. If CMIA considers that any fundamental risks have not been addressed by a Manager this is reported to Governance and Audit Committee who has the discretion of requesting that Manager to attend & explain reasoning for non-compliance.
- The appointed Auditor considers the Council's arrangements to secure economy, efficiency and effectiveness in his letter he has stated that the Council has complied with its responsibilities to the use of its resources.
- The Council Objectives are aligned to Strategies.
- Regular meetings of the Emergency and Business Continuity Management Group take place to review Corporate and Service Area Emergency and Business Continuity Arrangements and Plans as well as recommendations arising from past incidents and exercises to evidence risk, identify emerging trends, and document any lessons learnt for follow up.
- Risk evaluation always appears on agendas.
- Regular Quarterly Internal Audit Progress Reports to Governance and Audit Committee for monitoring (e.g. Internal Audit Progress Report for period 1 April 2021 to 30 June 2021 presented to Governance & Audit Committee on 9 September 2021).

- Summary of work and audit opinion on assurance provided annually in Internal Audit Annual Report at year-end. IA Annual Report for 2020/21 approved by Governance & Audit Committee 3 June 2021.
- Follow-up IA reviews to monitor implementation of required actions.
- Internal controls, risk & governance processes are monitored according to the Internal Audit Charter (last version approved by Governance & Audit Committee 24/2/21) & the Annual Internal Audit Strategy and Plan.
- Compliance with the Code of Practice on Managing the Risk of Fraud and Corruption ('CIPFA', 2014).
- Internal Auditors have procedures in place if fraud discovered.
- An Officer in the IA team is an accredited Counter Fraud Technician.
- Officer(s) of the IA team hold a CIPFA Certificate in Investigative Practices ('CCIP').
- 'Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering)' updated and approved by Council 17 June 2021 (minutes confirmed 23 September 2021) has been written with regard to the Code of Practice & updated to ensure all requirements are included.
- IA undertakes counter fraud work where required (as well as dealing with the discovery of fraud as considered earlier) and presents Counter-Fraud Report to Governance and Audit Committee annually (2020/21 Counter-Fraud Report presented to Governance & Audit Committee on 3 June 2021).
- Council complies with Audit Wales's annual National Fraud Initiative requirements, currently co-ordinated by IA.
- Monitoring and response to fraud alerts (NAFN, wider networks, peers, etc);
- Membership and active participation in professional networks and groups (Tisonline, KHub, etc);
- IA offer advice to services on implementation of new systems and processes to ensure effective internal controls maintained;
- Nominated Council Officers undertake various fraud training to maintain knowledge and expertise;
- Where appropriate, successful prosecutions publicised on Council website (and in local press).
- Covid-19 grant payments audited prior to payment (as easier to stop a payment than recover it);
- Key financial control audits added to audit plan, to check controls, governance & risks whilst staff working from home
- AGS 2020/21 approved by Council on 25 November 2021 with the Statement of Accounts. The AGS contains the CMIA's annual opinion on assurance.
- Up to 31/12/21 the IA function is headed by a CIPFA qualified CMIA, and the CMIA from 1/1/22 onwards is studying to gain an IIA qualification, Both CMIA's have considerable local government experience, and are supported by a team with appropriate knowledge and skills. Regular reporting to Governance and Audit Committee on the activity of IA is undertaken. Robust risk-based forward work programme and business planning is in place.
- IA evaluates and improves the effectiveness of risk management, control & governance processes in accordance with PSIAS, which is self-assessed and reported to Governance and Audit Committee annually along with any improvements required. A peer review is undertaken every 5 years (next one due circa March 2022, for which preparations are already in-hand via the Welsh Chief Auditor Group – see below).

- IA provides an individual assurance to Managers after each audit review – these are then used to provide an overall corporate level of assurance annually, which feeds in to the AGS.
- A re-structure of IA was implemented in May 2019, and another in November 2020. The service has been fully resources since 1 December 2020.
- A new CMIA will be in place from 1 January 2022, who has considerable experience in IA, has a 6-week window to ‘shadow’ the existing CMIA, and is supported by a knowledgeable & skilled Audit Manager (see point G3.2 below).
- Two members of the team are currently pursuing the Institute of Internal Auditors’ professional training qualification.
- Governance and Audit Committee established that sets its own work plan. Committee is chaired by a Member of the opposition group (until May 2022 when Lay Person shall be Chair, per 2021 Act provisions).
- Ongoing preparation and implementation of changes affecting the Governance and Audit Committee in light of the 2021 Act. The Governance and Audit Committee was informed, in a report on 24.2.2021 Meeting, of the changes to their role regarding self-assessment reports of the Council, and regarding panel performance assessments, as well as the change of name, and changes to the Chair/Vice Chair and composition.
- The Governance and Audit Committee’s Terms of Reference were updated on 6 December 2018.
- Update report on 2021 Act presented to Governance and Audit Committee 3.6.2021, to include updating Governance and Audit Committee regarding changes to Constitution affecting Committee including:
 - Recruitment of lay members and the Mid Wales CJC Governance and Audit Sub-Committee; and
 - Regarding the Committee’s functions relating to:
 - reviewing and assessing the performance assessment of the Council;
 - considering the Council’s draft annual Self-Assessment report;
 - considering any report from the Auditor General and Council’s draft response;
 - review of the Council’s complaints handling function; and
 - role regarding Panel Performance Assessments (from May 2022).
- Changes made during 2021-2022 include preparations for:
 - terms of reference/remit/composition changes (including recommendations to Council from Cross-Party Constitution Working Group and changes to Constitution approved by Council at its 23.9.2021 Meeting);
 - change of name to ‘Governance and Audit Committee’;
 - Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act) – –recruitment completed (Council approved appointments 9.12.21);
 - Committee duty to appoint own Chair and Deputy Chair;
 - Chair must be lay person –recruitment completed (Council approved appointments 9.12.21) and Chair/Deputy Chair shall be appointed from Lay Members;
 - Deputy Chair must not be member of Local Authority Executive; and
 - In absence of Chair & Deputy only non-executive Members can chair.
- Size of Governance and Audit Committee review completed and change of size from May 2022 approved (9).

- The Governance and Audit Committee has an effective Lay Member and Membership of Governance and Audit Committee considered in line with 2021 Act: Lay member recruitment completed, taking into account 2021 Act requirements and termination of term of office of current lay member. Job Direction, Personal specification, and criteria approved by Council 10/12/20.
- Membership details for Governance and Audit Committee and all Scrutiny Committees is available on the Council's website.
- Regular meetings between CMIA and Chair of Governance and Audit Committee, advice given by MO and also regular meetings, as necessary between MO and Chair, and MO, CMIA & Audit Wales.
- Regular Meetings between Governance and Audit Committee Members and external regulator Audit Wales (with and without Officers)
- Training for Members and regular training/updates provided to Governance and Audit Committee.
- Chair of Governance and Audit Committee attends Welsh Governance and Audit Committee Chair network group to develop and compare role within Local Authorities.
- A New ICT and Digital Strategy for 2018-2022 has been approved and all policies are up to date including (all approved in February 2019):
 - Data Protection & GDPR Policy;
 - Information Security Policy; and
 - Records Management Policy.
- Mandatory E-learning training modules on Data Protection and Information Security must be completed by all Staff.
- Designated Data Protection Officer.
- Corporate Lead Officer Customer Contact is the Senior Information Risk Owner ('SIRO') and has attended appropriate training for that role.
- The following responsible Officers are identified:
 - IT Security Officer ('ITSO'); and
 - Information and Records Management Officer ('IRMO')
- In addition, Corporate Data Protection Group and Emergency & Business Continuity Meeting consider Information security.
- Regular Internal Audit of data protection Registration requirements and procedures following Audit Wales audit have been implemented.
- Ceredigion County Council signed Wales Accord on the Sharing of Personal Information ('WASPI') and therefore uses WASPI framework for Information Sharing Agreements.

***The Accord is a common set of principles and standards under which partner organisations will share personal information. Organisations who adopt the Accord will show their commitment in meeting the agreed conditions, obligations and requirements within the framework.
- In most cases agreements are forwarded to the Data Protection Officer.
- There is also a public register on WASPI Website.
- Regular external Assessments e.g. Compliance with Code of Conduct.
- Internal performance monitoring and evidence.
- Cross matching data happens across the different services.
- Performance Indicator values are validated with evidence.
- Retention Schedule –now published on intranet.
- The current Medium Term Financial Strategy ('MTFS') was established during the 2013-14 year and fundamentally updated and approved by Council on the 24th February 2016. The Current MTFS is that of 2018/2019 Onwards, but

has now been amended to reflect the 2021/2022 provisional revenue settlement and updated to:

- Reflect the impact of Covid 19
 - Reflect 'Boosting Ceredigion's Economy – A Strategy for Action 2020-35'
 - Amend the transformation savings plan
 - Project forward cost pressures
 - Reflect data changes, regulations, plans, policies and strategies
- and is being presented to Cabinet for approval 23.2.2021 for approval to then be presented to Council on 5.2.2021.
- This now includes a policy framework for setting the budgets annually as well as a three-year plan. The MTFs features as a corporate risk that is updated at least three times a year. The annual budget setting also included a risk assessment. The Council is responding to the proposal in the 2016 Wales Audit Office (now Audit Wales) Annual Improvement Report, and considering the report in light of the MTFs through ensuring that the Council's financial management arrangements are sufficiently robust to meet the significant challenges ahead.
 - A Strategic Plan has been developed and has improved the programme of work necessary to consider service priorities whilst addressing financial constraints.
 - An annual budget project plan/timetable is established to ensure that a balanced budget is approved within the statutory period in accordance with the Councils budget framework.
 - Regular budget reports are taken to Cabinet and Leadership Group throughout the year and operational budgets are monitored on a monthly basis.
 - Quarterly Executive Panel meetings take place if required with Corporate Lead Officers together with the Leader of the Council, the CE, Corporate Lead Officer for Finance and Cabinet Member with Finance responsibility.

G.Implementing Good Practices in transparency, reporting and audit to deliver effective accountability:

- Council's Website.
- Council and Cabinet meetings are broadcasted.
- Standard templates for Cabinet, Scrutiny and Council.
- Compliance to the Welsh language Standards.
- Use of Modern.Gov for publishing agendas and Councillor Information.
- Council preparing for implementation of changes to be introduced by 2021 Act, which include for Council to consult and publish a public participation strategy with the aim of increasing public participation in local democracy, and improving transparency.
- Council compliance with The Local Authorities (Coronavirus) (Meetings) (Wales) Regulations 2020, which allow for remote access for meetings and public access/publishing of documents requirements.
- Work is underway to prepare a Community Engagement Policy that will meet the requirements of the 2021 Act, which will also include how we will encourage participation in decision-making, although final guidance is awaited from Welsh Government regarding this part of the legislation.

- Council Roadmap provides up-to-date information for citizens on services being provided due to Covid-19 pandemic, in order to provide clarity for County residents.
- The Council has been out to tender and awarded the contract for installing equipment in the Council Chamber that will enable hybrid meetings to take place as well as being able to broadcast those meetings. The equipment will be installed over the winter.
- The Council provides alternative ways for citizens to access information if they don't have access to digital services. The Citizen can telephone the Council's Contact Centre or visit its Libraries where public access to computers are available or free 4G Wi-Fi to allow anyone to use their own device.
- Councillors' contact details, attendance records, Committee membership and Declarations of Interests available on the Council's Website.
- Councillors' annual reports available on the Council's Website.
- Overview and Scrutiny Annual Report available on the Council's Website.
- Democratic Services Annual Report available on the Council's Website.
- The County Council's Well-being and Improvement Objectives Annual Report is published on the Ceredigion County website to inform Ceredigion citizens what activities and actions the Council undertakes in support of its Well-being and Improvement Objectives. This also forms part of the Council's self-assessment. A summary plan is also available in public offices for our citizens.
- Annual financial statements are published on the Council's Website.
- Appropriate approvals.
- Corporate Performance Management arrangements.
- Ownership of planning and transformation.
- AGS.
- Council's AGS evidences how it complies with the seven core Governance Framework Principles and sub-principles contained in the Framework and in the Local Code of Corporate Governance, including how it puts in place proper arrangements for the governance of its affairs, facilitates the effective exercise of its functions, and makes arrangements for risk management (the Governance Framework was developed in 2010 and has been revised in accordance with the CIFA/SOLACE Delivering Good Governance in Local Government Framework 2016). In compliance also with Local Government (Wales) Measure 2009 and The Well-being of Future Generations (Wales) Act 2015.
- Assessment of the framework for corporate governance carried out to ensure compliance e.g. updated to reflect changes necessary because of Covid-19 pandemic. Decision by Council whether AGS approved e.g. updated and approved by Council 25 November 2021 (with accounts).
- Council's Local Code of Corporate Governance demonstrates how it has the necessary corporate governance arrangements in place to perform effectively, and is a public statement that sets out the way the Council will meet that commitment.
- AGS shared with accounts, reviewed and updated with Members and Officers providing a wider engagement process. Members and Officers carry out a review of the AGS annually.
- Financial implications are a requirement for inclusion in all Cabinet Meeting reports. Financial Regulations and Financial Procedure Rules (Document F

Constitution), Contract Procedure Rules (Document G Constitution) are all up to date. The current Procurement Strategy 2018-2022 was approved in 2018.

- Accounting practices - Codes of Practice are complied with Prudential Indicators are prepared and reported to Council and monitored throughout the year. Regular budget monitoring takes place throughout the year. IA also reviews controls over income collection and monitoring.
- A good working relationship exists with Welsh Government as key regulator and external regulators, including Audit Wales, Estyn, CIW, Financial Services Authority ('FSA') and Food Standards Agency as key regulators. Regular dialogue is maintained with representatives from Audit Wales.
- Audit Wales Protocol documented and procedures in place to ensure all 'Management Response Forms' from each Audit Wales report addressed and that Service responses are presented to Leadership Group, Governance and Audit Committee and Audit Wales.
- Regarding monitoring of progress of actions/recommendations, Governance Officer is Audit Wales point of contact for outstanding Management Response Forms ('MRFs') for 2019/20 & 2020/21, and ongoing governance-related MRFs/governance matters. Corporate Performance and Improvement Officer is point of contact for performance-related MRFs/performance matters. This system is set out in a Protocol, approved by Leadership Group and presented to Governance and Audit Committee, with updated version (to reflect that the Corporate Performance and Improvement Officer is in post) presented to Governance and Audit Committee 9.9.2021 Meeting.
- Monthly meetings are also being held with Audit Wales to discuss ongoing work and matters to be presented to the Governance and Audit Committee and regular dialogue is maintained with representatives from Audit Wales.
- Recommendations from Audit Wales are taken forward in the Corporate Performance Management arrangements.
- All Audit Wales reports presented to Leadership group and Governance and Audit Committee, which monitors implementation of corrective actions required.
- Monitoring of progress of Actions process being developed.
- Up to 31/12/21 the IA function is headed by a CIPFA qualified CMIA, and the CMIA from 1/1/22 onwards is studying to gain an IIA qualification, Both CMIA's have considerable local government experience, and are supported by a team with appropriate knowledge and skills. Two members of Staff currently studying for the Chartered Institute of Internal Auditors qualification, and two are developing ICT auditing skills.
- IA Officers undergoing audit qualifications to enhance knowledge, skills and competency.
- A re-structure of IA was implemented in May 2019, and another in November 2020. The service has been fully resourced since 1 December 2020.
- A new CMIA will be in place from 1 January 2022, who has considerable experience in IA, has a 6-week window to 'shadow' the existing CMIA, and is supported by a knowledgeable & skilled Audit Manager.
- The role of CMIA has free and unfettered access to the Chair of the Governance & Audit Committee and both meet regularly during the year (and these meetings continue remotely during the Covid-19 pandemic).
- Robust risk-based forward work programme and business planning is in place.

- Regular reporting to Governance & Audit Committee on the activity of IA is undertaken, i.e. quarterly Internal Audit Progress Reports to Governance & Audit Committee for monitoring progress performance and improvement and summary of work and audit opinion on assurance provided annually in Internal Audit Annual Report at year end. Follow-up reviews undertaken to monitor corrective actions are implemented.
- Internal Audit Charter regularly reviewed and approved by Governance & Audit Committee (last version approved by Audit Committee 24/2/21).
- CMIA provides annual objective opinion on assurance placed on Council's risk management, control and governance processes, based on the individual assurances given to Managers after each audit review, & feeds into the AGS.
- Compliance with PSIAS reported annually to Governance & Audit Committee with resultant improvement plan. Peer review of assessment every five years (next one due circa March 2022, for which preparations are already in-hand via the Welsh Chief Auditor Group).
- IA's mission is to enhance & protect organisational value by providing risk-based & objective assurance, advice & insight. This is detailed in the internal Audit Charter, which also states IA's right of access (as per the Council's Financial Regulations/Constitution).
- Recommendations from Audit Wales are taken forward in the Corporate Performance Management arrangements.
- The Council is learning and continually works towards improvement.
- Five-yearly external assessment of IA is undertaken as required by PSIAS.
- The last Internal Audit External Assessment was undertaken in November 2016 by Conwy County Council and was reported to Audit Committee, along with the resultant improvement Plan (next one due circa March 2022, for which preparations are already in-hand via the Welsh Chief Auditor Group).
- IA progress, performance & improvement is reported to Audit Committee quarterly.
- PSB's terms of reference and Well-being Plan, and annual report from PSB.
- The Ceredigion County Council Overview and Scrutiny Co-ordinating Committee is responsible for taking an overview of the overall effectiveness of the Board.
- Partnership and Accountability agreements are established in collaborative projects.

4 Opinion on the level of assurance that the governance arrangements can provide

The Corporate Manager - Internal Audit (CMIA) prepares an Annual Internal Audit Report at year-end, which is usually presented to the Governance and Audit Committee at its June meeting (presented on 3 June 2021). The report sets out the individual and collective outcomes of the audit reviews undertaken during the year, and provides the overall audit opinion of assurance based on this audit work. The assurance provided also takes into account progress in implementing improvements, consideration of the risk register and assurances provided in reports issued by external regulators. The scope of audit work and how the need

to constantly reprioritise to ensure sufficient work is undertaken for the assurance is detailed in the report.

The Annual Report at year-end contains the results of the internal audit annual self-assessment of the service, based on CIPFA's LG Application Note's template. This was subject to an external peer review during 2016-17, and an external assessment is planned to be repeated every five years, as required by the Public Sector Internal Audit Standards (PSIAS) (the next review shall be in 2022). The resultant improvement plans from these assessments are included in the quarterly Progress Reports presented to the Governance and Audit Committee and reviewed annually in the Annual Internal Audit Report.

The Improvement Plans identify improvements made and planned against the recommendations arising from the assessments, along with the results of the service's Quality Assurance Improvement Programme as required by the PSIAS to ensure the Governance and Audit Committee is able to monitor the service's progress.

A Report on the Annual Governance Statement 2021-2022 Progress and Current Year Action Plan was provided to the Governance and Audit Committee on 3 June 2021.

The Internal Audit Progress Report 1/4/2021-30/6/2021 (presented to the Governance and Audit Committee on 9 September 2021) and the Quarter 3 Progress Report (due to be presented to the Governance and Audit Committee on 19 January 2022) include the actions taken to date to achieve the identified proposed improvements.

The Internal Audit staffing structure has been at full complement during the year 2021-2022.

On 24 February 2021, the CMIA also presented to the Governance and Audit Committee the Internal Audit Strategy and Plan for 2021/22. This is designed to ensure a sufficient area of coverage is undertaken to support the annual opinion on the effectiveness of the systems of governance, risk management and internal control across the Council. The Internal Audit Strategy and Plan for 2021/22 summarised the work areas the Internal Audit Section aimed to concentrate their time on during the year, taking account of the situation due to the pandemic.

The service has been provided on a more reactive basis this year, as with the previous year, due to the various risks introduced from necessary changes in the Council's working practices, such as the issuing of one-off grants, set-up of groups to target specific areas of change, more staff working from home, etc. Internal audit work has been assessed on an on-going basis with regular consideration given to the Council's changing needs and priorities. In addition to this reactive work, assurance for 2021/22 is placed on planned reviews either carried forward or undertaken during the year to assess the annual level of assurance for the Council. All actions taken have been consistent with the guidance note issued by

the Internal Audit Standards Advisory Board. In addition, more resources have been dedicated to developing the assurance mapping system to provide additional support to the assurance provided at year-end.

The Council has, for example, had an urgent obligation to award various grants to eligible businesses in the County, and due to potential fraudulent claims, Internal Audit has continued to review a sample of applications prior to payment (easier to stop payments than recover after), adding value to the Council's operations due to changing circumstances, as supported by Internal Audit Standards Advisory Board guidance notes.

The CMIA expects to conclude in her 2021/22 Annual Report to be presented to the Governance and Audit Committee based on:

- the number, scope and assurances from internal and external sources during the year to 31 March 2022, and
 - the acceptance of actions by management (where available),
- that the Council has a satisfactory framework of governance, risk management and internal controls in place to manage the achievement of the organisation's objectives during the year.

Due to the on-going effect of the pandemic, it should be noted that, as with the previous year, no schools were reviewed during the year. However, certain checks have been undertaken whilst auditing the EIG and PDG grants.

The Annual Governance Statement will be the subject of review by the Governance and Audit Wales to ensure that it is consistent with their knowledge and with legislation. In addition, the Internal Audit section undertakes an annual independent review of the Annual Governance Framework and the method of scoring and evidence, as noted in Point 2 above.

The Council's Corporate Lead Officer - Customer Contact acts as the Authority's Senior Information Risk Owner and also has responsibility for Data Protection and ICT Security.

The SIRO Forum traditionally included subject matter experts: E.g. Facilities, Data Protection, IT Security, Head of IT, Legal, HR and some departmental representation. This meets every quarter to discuss information risk and information management issues.

The current key roles and scrutiny of Information Assets are as follows:

- An IT Security Officer ('ITSO') who advises on data security and external advisers and consultants are employed from time to time to test and advise on the Authority's security arrangements;
- An Information and Records Management Officer ('IRMO') advises on legal compliance and ensures that policies and procedures are in place and are being adhered to;

- Corporate Data Protection (known internally as Corporate Data Protection / FOI / EIR Group Meeting) meets quarterly and is chaired by the Head of Service Policy (Deputy HOS ICT&CS); and
- Annual Reports as required to the Council's Governance and Audit Committee.

Additionally:

- ITSO is the Vice-chair of Wales National Public Sector Security Forum (CymruWARP) which meets quarterly.
- IRMO Chairs the Information and Records Management Society Wales/Cymru and arranges events across Wales.
- IRMO is part of the WASPI - Mid and West Wales Quality Assurance Panel.

Following the Governance Framework review, overall governance arrangements are considered to be good on the basis that the majority of scores applied were 9/10.

The introduction of the Local Code for Corporate Governance outlining how the Council is committed to the core principles of the CIPFA/SOLACE delivering Good Governance in Local Government Framework provides guidance to all Members and Officers on the governance agenda.

Regular review of the Local Code of Governance will provide a high level of assurance that the governance arrangements are fit for purpose.

Coronavirus Pandemic

Due to the coronavirus pandemic crisis, all Council offices were closed to the public with effect from 23 March 2020.

In light of the national emergency and urgent situation arising as a result of the pandemic, and in order to protect the Council and the public's interests, in circumstances where the decision is deemed urgent such that any delay would seriously prejudice the Council's or the public's interests, the Council Leader granted temporary delegated powers to the Council's Chief Executive and Leadership Group to make decisions relating to the Council's COVID-19 response.

The decision was made in accordance with part 4 of the Council's Constitution.

The Record of Urgent Decision Notice is available on the Council's website on the Council's page for Governance Structure for decision making during COVID-19 (<https://www.ceredigion.gov.uk/resident/coronavirus-covid-19/governance/>). The decision was reviewed and in October 2020, February 2021, March 2021 and May 2021 the Leader approved revised decisions (also available on the Council's website).

During the period Gold Command Meetings have been held in order to discuss the Covid-19 pandemic and how to effectively deal with the situation. Gold Command continues to meet regularly.

The Gold Command forum was set-up immediately to facilitate operations and provide a robust decision-making process from the outset, holding daily virtual meetings.

The Temporary Executive function transfer of powers expired on 31st August 2021. From 1st September 2021 to date, Gold Command has been making operational decisions under the Civil Contingencies Act 2004.

Audit Wales's Covid-19 Recovery Interim Assurance letter of 19 October 2020 to the Council summarised its interim conclusions based on the ongoing monitoring of the adjustment process regarding the ongoing impact of the pandemic. In the Appendix, Audit Wales refers to, as part of the Council's adapting decision-making arrangements, the Decision Log as being planned for publication on the Council's website and for reporting to the next meeting of the Overview and Scrutiny – Co-ordinating Committee. The Governance and Audit Committee noted the contents of this letter at its meeting on 12 November 2020 and a Report by the Corporate Lead officer – Legal and Governance/Monitoring Officer was presented to the Overview and Scrutiny Co-ordinating Committee on 20 January 2020, which noted the contents of the Report and the contents of the Gold Command Covid-19 Leadership Group Meetings per the Decision Log.

The Decision Log was first published on the Council website on 5 November 2020 (for decisions made up to 30 September 2020). Decisions from 1 October 2020 to 30 November 2021 have also now been published and decisions up to the end of December 2021 are in preparation for publishing.

The Council had a clear vision that every single person, business and service could understand and agree upon in order to ensure Ceredigion succeeded in not only reducing predicted deaths through the first peak but more importantly for any future predicted peaks. This has been actioned in three phases to date:

- Phase 1: Preparedness – Closing down of all non-essential services
- Phase 2: Implementation – Delivering services under lockdown conditions
- Phase 3: Adjustment and long term resilience

Phase 3 provides an adjustment phase from the first two phases to a fourth, recovery phase. To enable this to happen, the adjustment phase must consider three main components that will be critical to dealing with COVID-19 whilst at the same time releasing elements of the lockdown safely and in a controlled and structured manner. The three elements are:

Containment + Isolation + Eradication

As lockdown restrictions are gradually eased and the Welsh Government amends its guidance, the Council is looking at how and when it can recommence its

services or how they will be delivered differently. This is documented in a 'Roadmap' on the Council's website.

It is hoped that the business sectors and community groups will also contribute to this roadmap so that there is clarity for all residents of Ceredigion.

Following an initial immediate suspension of public meetings, Council meetings have been reintroduced via a virtual platform.

Members of the public are able to attend the remote meetings by e-mailing the Democratic Services for registration details. A full list of remote meetings are available on the Council website. These meetings are also available on the Council's Facebook page to view.

DRAFT

5 Issues identified for last year (2021-2022)

The following table records the actions that have been taken during 2021-22 to resolve the issues identified in the Annual Governance Statement for 2020-2021:

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
<p>A1.1 Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation</p>	<p>Monitoring Officer to advise Officers further on the need to declare interests in organisations which actually, or may conflict with Council interests including:</p> <ul style="list-style-type: none"> • Contractors; • School Governors; • Clerk to Town and Community councils; • Members of Town and Community councils; and • School Governors. <p>MO and CLO Democratic Services to continue to undertake review of Members holding directorships, trusteeships, or memberships when appointed onto outside bodies, and committees, Monitoring Officer to consider member feedback and added value and continue to update Code of Conduct for Officers and Members.</p> <p>Monitoring Officer to advise Officers further on the need to declare</p>	<p>This is an ongoing duty. The Ethics and Standards Committee will have new duties (from May 2022) under the Local Government and Elections (Wales) Act 2021, to include:</p> <ul style="list-style-type: none"> • Monitoring compliance by leaders of political groups on the Council with their duties under S.52A(1) Local Government Act 2000; • Advising, training or arranging to train leaders of political groups on the Council about matters relating to their duties under S.52A (1) Local Government Act 2000. • At the end of each financial year, make an annual report to the Council in respect of that year per 56B Chapter 1 Part 3 Local Government Act 2000. 	<p>EP/LE</p>	<p>March 2022</p>

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	<ul style="list-style-type: none"> • Directorships; and • Other employment <p>Including Whether conflicting with the Council's interests or not.</p> <p>Monitoring Officer to continue to advise Members further on the need to declare hospitality/gifts.</p> <p>Monitoring Officer to advise Chief Officers further on the need to declare:</p> <ul style="list-style-type: none"> • close personal associations with other Officers or Members, 	<p>The duty to monitor compliance of political group leaders is in relation to standards of conduct, and one way that the Council will ensure Members behave with integrity and lead a culture where acting in the public interest is visible, and consistently demonstrated to protect the Council's reputation.</p> <p>The Monitoring Officer's advising of Officers relating to declarations of interests is an ongoing action, which is undertaken regularly through News Updates via the Cerinet system. Most recently, an Update on Council Employees' Declarations of Interest and Hospitality was published on 20 July 2021 on the Council's CeriNet Site, including links to the relevant forms and Code of Conduct for Local Government Employees, along with a reminder that any queries or requests for advice should be made to the Monitoring Officer.</p> <p>An update on Employees' Declaration and Registration of Interests, including regarding COVID-19</p>		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>Restrictions Business Fund NDR Grants for businesses was published on 8 January 2021 on the Council's CeriNet Site.</p> <p>A review is currently being undertaken of the external bodies that have appointed Members, including added value, and also updating of the Constitution.</p> <p>The Code of Conduct for Local Government Employees, and also the Declarations of Interest and Hospitality for Staff are in the process of being substantially reviewed. Regular meetings have been held and input from the Monitoring Officer, Governance Officer, Corporate Lead Officer – People & Organisation and Data Protection Information & Records Management Officer.</p> <p>A draft Data Protection Impact Assessment has also been sent to the Data Protection Officer for consideration in respect of changes proposed to the Code of Conduct and Declarations, with progress updates</p>		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>provided to the Governance and Audit Committee at its 25.11.2021 Meeting (a further progress update to be provided at its 19.1.2022 Meeting).</p> <p>Following completion of the DPIA process, the draft documents shall be sent to and considered by Leadership Group, Trade Unions and Council.</p> <p>Consideration is also being given as to whether Chief Officer Business Interests should be published on the Council's websites, with Meetings held between the MO. Governance Officer, Data Protection Officer and CLO – People and Organisation.</p>		
A1.3 Leading by example and using these standard operating principles or values as a framework for decision making and other actions	Leadership Group to be updated on e-Learning with HR reporting to Leadership Group (A mandatory E-learning training module on the Well-Being of Future Generations Act 2015 ('WFGA') must be completed by all Staff).	The mandatory e-learning module was introduced in September 2017 and up to November 2021 it has been completed by 2,834 employees. Of these 343 completed the Welsh medium module and 2,491 the English medium module.	GE	March 2022

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	<p>Continue to review Constitution to reflect legislative changes and according to need.</p>	<p>Between April and November 2021, a total of 242 employees completed the e-learning module, 40 through the medium of Welsh and 202 through the medium of English (figures include leavers). Reminders are issued to staff who have not yet undertaken the module and Leadership Group will receive periodic reports on the completion of mandatory e-learning modules.</p> <p>Reviewing the Constitution to reflect legislative changes and according to need is an ongoing task, as the Constitution is a live document. Proposed amendments to the Constitution were last presented to Council at the 23rd September 2021 Meeting, and prior to this at its 18th March 2021 Meeting. The Council's Cross Party Constitution Working Group are meeting on a regular basis, with meetings held on 15th</p>	EP/HR	March 2022

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>February 2021, 19th April 2021, 30th June 2021, 10th August 2021 and 8th November 2021, with the next Meeting scheduled for 11th February 2022.</p> <p>Significant amendments to the Constitution have included amendments to comply with the Local Government and Elections (Wales) Act 2021 and work is currently being undertaken to implement changes as recommended by Audit Wales in its 2020-21 Review of Ceredigion County Council's Planning Service (Report issued October 2021).</p> <p>A comparison exercise will be undertaken of the Current Constitution against the Model Constitution issued by WLGA.</p>		
A1.4 Demonstrating, communicating and embedding the standard	Council making preparations to comply with Local Government and Elections (Wales) Act 2021 regarding Audit	Proposed changes to the Constitution to comply with the Local Government and Elections (Wales) Act 2021	EP/AW/HR	March 2022

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
<p>operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively</p>	<p>Committee (terms of reference, remit and composition to be reviewed): Changes include: - change of name to 'Governance and Audit Committee'; - Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act); - Committee duty to appoint own Chair and Deputy Chair; -Chair must be lay person; -Deputy Chair must not be member of Local Authority Executive; and - in absence of Chair & Deputy only non-executive Members can chair.</p>	<p>requirements were put to the Council's Cross-Party Constitution Working Group on 19th April 2021, 30th June 2021 and 10th August 2021, which made appropriate recommendations to Council. A Report regarding these proposed changes was presented to Council at its 23rd September 2021 Meeting. Council resolved to agree to the proposed changes.</p> <p>A further Report on changes relating to the Governance and Audit Committee arising from the Local Government and Elections (Wales) Act 2021 was presented to the Council's Governance and Audit Committee at its 3rd June 2021 Meeting, including updates to the Constitution, and to inform on the requirements for the Mid Wales CJC to have a Governance and Audit Sub-Committee.</p> <p>A report on changes under the Local Government and Elections (Wales)</p>		<p>Changes re Governance and Audit Committee and 2021 Act Complete</p>

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>Act 2021 affecting the Committee was also presented to the Committee in the 24th February 2021 Committee meeting, including the recruitment of lay members to the Committee. These changes and proposals regarding recruitment were then presented to, and approved by, Council on 18th March 2021. Council noted the contents of the Report, and relevant implementation dates, and approved:</p> <ul style="list-style-type: none"> a) the change of name of the Audit Committee to the Governance and Audit Committee, and additional performance and complaints-handling functions effective from 1 April 2021; b) commencement of the recruitment process for independent lay members to the Audit Committee; c) the proposals for the Shortlisting Selection Panel; and d) the Role Description and Person Specification. 		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	<ul style="list-style-type: none"> • Delegated Decisions Register to be published. 	<p>A Report on the size of the Governance and Audit Committee was presented to the Democratic Services Committee on 21st May 2021, which agreed to recommend to Council that the Committee should comprise 6 County Council Members and 3 lay members (9 total). A Report on the size of the Committee was then presented to Council on 17th June 2021 and Council agreed that same member composition from 5th May 2022. The recruitment process has now been completed and Council resolved on 9th December 2021 to appoint the three candidates recommended by the Shortlisting Selection Panel.</p> <p>The publication of the delegated decisions register is ongoing. The Gold Command Decision Log, a decision register, has been published</p>		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>and updated quarterly, presented to Gold Command (and approved), and thereafter to the Overview and Scrutiny Co-ordinating Committee (most recently on 1st December 2021 and, prior to this, on 16th June 2021) and published on the Council's website.</p> <p>It was proposed at this Meeting to publish the Decision Log more regularly and the MO/Governance Officer are arranging for its publication more regularly (decisions up to 30th November 2021 published and decisions up to 31 December 2021 to be published shortly (December 2021).</p> <p>The Decision Log for decisions between 1 December 2021 and 31 December 2021 shall then be presented to the Overview and Scrutiny Co-ordinating Committee at its 10th February 2022 Meeting.</p>		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	<ul style="list-style-type: none"> • Continued monitoring of the Mandatory e-learning take up of Whistleblowing module. Currently lower than required. • The Complaints / Compliments policy is to be reviewed during 2020-2021. 	<p>In relation to other delegated decisions, Development Control Committee delegated decisions are published for each Development Control Committee. Any other decisions work is in progress, however in particular work is currently being undertaken to prepare a Tree Preservation Order (TPO) Register.</p> <p>Regarding the take up of the Mandatory e-learning Whistleblowing module, between April and November 2021, 237 Staff completed the Module, 42 through Welsh and 195 through English (*these figures include leavers)</p> <p>The Corporate Complaints Policy review is complete. The new policy was presented to the Corporate Resources Overview and Scrutiny Committee on the 7th of July and was</p>		<p>Complaints / Compliments Policy review complete</p>

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	Ethics / Fraud training to be provided.	<p>presented to Council on the 23rd of September. Council resolved to approve the revised Concerns and Complaints Policy and Procedures 2021.</p> <p>The Ethics / Fraud training module is now complete, which was prepared in collaboration with Zurich (Council's insurer). The training was presented by Anthony Connolly from Zurich on 28th May 2021 at the Corporate Managers' quarterly workshop. The slides from the presentation are to be used as a basis for an e-learning module for all staff. The Internal Audit & Governance Services have prepared draft questions and answers for the e-learning module and have provided these to Learning & Development, who shall use them as a basis for the module.</p> <p>This is also supported by the recent review of the Council's Strategy on</p>		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>Counter-Fraud, Corruption and Bribery (to include Anti-Money Laundering).</p> <p>A follow-up internal audit of the Council's arrangements regarding Ethics is also in progress (currently in review).</p>		
<p>A3.1 Ensuring members and Staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations</p>	<ul style="list-style-type: none"> The Local Government and Elections (Wales) Act 2021 shall have an effect on corporate bodies, including the Council, and preparations for compliance are underway. 	<p>As above, compliance with the Local Government and Elections (Wales) Act 2021 requirements is ongoing, including through the Cross-Party Constitution Working Group (Members of each political group in attendance), reports to the Governance and Audit Committee and Council, with a Council Action plan having been prepared and updated regularly, and meetings with relevant Officers and CLOs held, as appropriate.</p>	<p>EP</p>	<p>March 2022</p>

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
B1.1 Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	FOI policy and EIR policy both updated. Review of the FOI Publication Scheme is in progress.	A review of the FOI Publication Scheme is scheduled for the coming year.	LE/AW/MNH	March 2022
B3.1 Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes	Due to the Covid-19 pandemic, decisions currently need to be made by Gold Command for emergency reasons, therefore it is impossible to consult physically in the community at present for many services, and consequently the scoring has been amended to reflect this.	<p>A Community Engagement, Consultations and Partnerships Page has been created on the new Ceri Net site. https://cerinet.ceredigion.gov.uk/our-council/community-engagement-consultation-and-partnerships/#</p> <p>This includes links to our current Community Engagement Policy, Engagement and Consultation Checklist, Engagement with Service Users and a Consultation Decision Making Tool.</p>	AW/LE/MS	March 2022

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	<p>Community Engagement Policy is under review and will include provisions for how stakeholders are engaged in future.</p>	<p>All Integrated Impact Assessments (IIAs) for Cabinet are now assessed by the Engagement and Equality Officer. This includes whether effective engagement, involvement and consultation has taken place and informed our strategic decision making process.</p> <p>A draft new Engagement Strategy for Ceredigion County Council, 'Talking, Listening and Working Together,' has been prepared. This will be consulted upon and agreed following the Local Government Elections in 2022.</p> <p>Work is underway to prepare a Community Engagement Policy that will meet the requirements of the Local Government and Elections (Wales) Act 2021, which will also include how we will encourage participation in decision-making, although guidance is awaited from</p>		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		Welsh Government regarding this part of the legislation.		
B3.4 Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account	Further work on monitoring feedback is required and the new Equalities and Engagement post will address this.	<p>Feedback from engagement and how people's views have been taken into account is recorded in the IIAs.</p> <p>Reports on completed consultations and engagement exercises are posted on our public consultations webpage in order to provide feedback to the public. http://www.ceredigion.gov.uk/your-council/consultations/</p> <p>Any consultation / engagement reports are presented to Scrutiny and Cabinet to inform their decision making.</p>	AW/MS	March 2022
C1.5 Managing service users' expectations effectively with regard to	Publicise service performance including costs and value for money data.	Relevant costs and value for money data is routinely considered within service reports.	AW	March 2022 - Complete

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
determining priorities and making the best use of the resources available		Costs and value for money data in context of managing service users expectations, is not available to or held by the Performance Service.		
D2.3 Considering and monitoring risks facing each partner when working collaboratively including shared risks	Account will be taken of legislative changes e.g. Local Government and Elections (Wales) Act 2021.	<p>As above, work is ongoing in relation to implementing legislative changes, such as Local Government and Elections (Wales) Act 2021 changes and considering/monitoring risks facing each partner when working collaboratively, including shared risks.</p> <p>Meetings are being held and preparation being carried out, for example, regarding the 2021 Act's requirement for Corporate Joint Committees, including potential and shared risks (a CJC group has been established, with the first meeting held on 19th April 2021, to consider the requirement to establish the Mid-</p>	AW/EP	March 2022

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>Wales CJC in accordance with the 2021 Act).</p> <p>Appropriate Joint Scrutiny arrangements are in place in relation to the Growing Mid Wales Board. Similarly, the Mid Wales Corporate Joint Committee will have Sub appropriate arrangements in place (Joint Scrutiny, Standards and Governance and Audit Committee) - arrangements in compliance with legislation and its Standing Orders.</p>		
<p>D2.5 Establishing appropriate local performance indicators (as well as relevant statutory or other national performance indicators) as part of the planning process in order to identify how the performance of services and projects is to be measured</p>	<p>Further work is progressing to link Local Performance measures to all level 1 Business plan Objectives.</p>	<p>The Business Planning process for 2021-22 is being implemented with Level 1 Business Plans shared with the Performance and Research Team.</p> <p>Performance measures have been identified within each Level 1 Business Plan that will in turn translate into the reporting</p>	<p>AW</p>	<p>March 2022</p>

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		Dashboard for each service. These measures have been scrutinised and have received final sign-off from senior leadership. Services will then report against these measures as part of the performance management process for the year.		
F3.5 Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment that its recommendations are listened to and acted upon	<p>Audit Committee terms of reference, remit and composition to be reviewed in light of Local Government and Elections (Wales) Act 2021. Changes include: - change of name to 'Governance and Audit Committee;</p> <p>-- Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act); - Committee duty to appoint own Chair and Deputy Chair;</p> <p>-Chair must be lay person;</p> <p>-Deputy Chair must not be member of Local Authority Executive; and</p> <p>- in absence of Chair & Deputy only non-executive Members can chair.</p>	<p>As above, work is ongoing in relation to changes affecting the Governance and Audit Committee in light of the Local Government and Elections (Wales) Act 2021. The Governance and Audit Committee was informed, in a report at the 24th February 2021 Meeting, of the changes to their role regarding self-assessment reports of the Council, and regarding panel performance assessments, as well as the change of name, and changes to the Chair/Vice Chair and composition.</p> <p>As above, an update report on the 2021 Act was presented to the</p>	EP/AR/HR	March 2022 - Complete

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	<p>Size of Audit Committee review in progress.</p> <p>Lay member recruitment to be undertaken during 2020/21, taking into account any Local Government & Elections (Wales) 2020 Act requirements and termination of term of office of current lay member.</p>	<p>Committee in the 3rd June 2021 Meeting, to include updating the Governance and Audit regarding changes to the Constitution affecting the Committee, including:</p> <ul style="list-style-type: none"> - Recruitment of lay members and the Mid-Wales CJC Governance and Audit Sub-Committee; and - Regarding the Committee's functions relating to: <ul style="list-style-type: none"> o reviewing and assessing the performance assessment of the Council; o considering the Council's draft annual Self-Assessment report; o considering any report from the Auditor General and Council's draft response; o review of the Council's complaints handling function; and 		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>o role regarding Panel Performance Assessments (from May 2022).</p> <p>The Council has approved (23rd September 2021 Meeting) amendments to the Governance and Audit Committee's terms of reference, further to recommendations by the Cross-Party Constitution Working Group. The Constitution has been duly updated with terms of reference to reflect the Committee's current duties from the 2021 Act, with future duties of the Committee to be inserted in the terms of reference at the appropriate date.</p>		
G1.1 Writing and communicating reports for the public and other stakeholders in an understandable style	Council preparing for implementation of changes to be introduced by Local Government and Elections (Wales) Act 2021, which include for Council to consult and publish a public	Work is underway to prepare a Community Engagement Policy that will meet the requirements of the Local Government and Elections (Wales) Act 2021, which will also	LE/AM	March 2022 (– Complete by March 2022)

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
appropriate to the intended audience and ensuring that they are easy to access and interrogate	participation strategy with the aim of increasing public participation in local democracy, and improving transparency.	<p>include how we will encourage participation in decision-making, although guidance is awaited from Welsh Government regarding this part of the legislation.</p> <p>The Council has been out to tender and awarded the contract for installing equipment in the Council Chamber that will enable hybrid meetings to take place as well as being able to broadcast those meetings. The equipment will be installed over the winter and the system will be in place by March 2022.</p>		
G3.1 Ensuring that recommendations for corrective action made by external audit are acted upon	Monitoring of progress of Actions/recommendations	'Audit Wales Protocol' documented and procedures in place to ensure all 'Management Response Forms' from each AW report addressed and that service responses are presented to LG, GAC and AW.	EP/AW/SJ	March 2022

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>The Governance Officer is the AW point of contact for outstanding Management Response Forms ('MRFs') for 2019/20 and 2020/21, and ongoing governance-related MRFs/governance matters. The Corporate Performance and Improvement Officer is the AW point of contact for performance-related MRFs and performance matters. This system is set out in a Protocol, which has been approved by Leadership Group and presented to the Governance and Audit Committee. An updated version of the Protocol (to reflect that the Corporate Performance and Improvement Officer is in post) was presented to the Governance and Audit Committee at its 9th September 2021 Meeting.</p> <p>The Governance Officer and Corporate Performance and Improvement Officer have also prepared a spreadsheet for current</p>		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		<p>MRFs, as well as historical MRFs (monitored by the Governance Officer) to be presented to the Governance and Audit Committee for monitoring of MRF responses.</p> <p>Monthly meetings are also being held with AW to discuss ongoing work and matters to be presented to the Governance and Audit Committee.</p> <p>These actions are, therefore, ongoing but the appropriate systems/checks have been put in place.</p>		

Note: Any actions not fully completed by the completion date will be carried forward into the 2021-2022 Action Plan

6 Agreed action plan for matters to be considered during 2022-2023

Following the implementation and review of the CIPFA/SOLACE Delivering good governance in Local Government Framework (2016) the following issues have been identified for resolution during 2022-2023:

Issue	Action	Outcome	Lead Officer	Completion Date
<p>A1.1 Ensuring Members and Officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation</p>	<p>MO to continue to advise Members further on the need to declare hospitality/gifts.</p> <p>MO to continue to advise Chief Officers further on the need to declare:</p> <ul style="list-style-type: none"> • close personal associations with other Officers or Members, Ongoing review on Chief Officers business declarations <p>MO and CLO Democratic Services to continue to review Members holding directorships, trusteeships, or memberships when appointed onto outside bodies, and committees, MO to consider member feedback and added value and continue to update Code of Conduct for Officers and Members</p>	<p>Further embedding of behaviour with integrity.</p>	<p>EP/LE</p>	<p>March 2023</p>

Issue	Action	Outcome	Lead Officer	Completion Date
	<p>Update Dispensations forms for Members</p> <p>Appraisals were halted due to Covid-19 Pandemic but have now recommenced (undertaken in May 2021 and continue to be held virtually.)</p> <p>Reviewed Code of Conduct for Officers to be issued once updated & approved.</p> <p>Officers to complete a Mandatory Ethics/Fraud e-training module once completed & approved.</p>			
<p>A1.3 Leading by example and using these standard operating principles or values as a framework for decision making and other actions</p>	<p>Leadership Group to be updated on e-learning with HR reporting to Leadership Group.</p>	<p>Further embedment of Standard Operating principles and leading by example for effective decision-making.</p>	<p>GE</p>	<p>March 2023</p>
<p>A1.4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate</p>	<p>Delegated decision Decisions Register to be published.</p>	<p>Further embedment of Standard Operating principles and</p>	<p>EP/ HR</p>	<p>March 2023</p>

Issue	Action	Outcome	Lead Officer	Completion Date
policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	Continued monitoring of the Mandatory e-learning take up of Whistleblowing module. Currently lower than required. Whistleblowing Policy to be reviewed.	communication through publication of documents. Further embedment of Standard Operating principles and leading by example. Further embedment of Standard Operating principles.		
B1.1 Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	Completion of review of the FOI Publication Scheme, which is in progress.	Demonstrating commitment to openness.	LE/AW/MNH	March 2023
B3.1 Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes	Due to the Covid-19 pandemic, decisions have needed to be made by Gold Command for emergency reasons (under the temporary executive function transfer of power in place until 31.8.2021 and for operational procedures under the Civil Contingencies Act 2004 following that date), therefore it has been impossible to consult physically in the community	Improving Community Engagement.	AW	March 2023

Issue	Action	Outcome	Lead Officer	Completion Date
	<p>at present for many services, and consequently the scoring has been amended to reflect this.</p> <p>To continue to progress the review of the Community Engagement Policy that will include provisions for how stakeholders are engaged in future.</p>			
D2.3 Considering and monitoring risks facing each partner when working collaboratively including shared risks	<p>To continue to take into account legislative changes e.g. Local Government and Elections (Wales) Act 2021.</p> <p>To implement legislative changes, such as regarding the Local Government and Elections (Wales) Act 2021 and consider/monitor risks facing each partner when working collaboratively, including shared risks.</p>	Risk management and compliance with legislation to demonstrate commitment to rule of law.	AW/EP	March 2023
G3.1 Ensuring that recommendations for corrective	Monitor progress of actions/recommendations.	Assurances and managing risk	EP/AW/SJ	March 2023

Issue	Action	Outcome	Lead Officer	Completion Date
action made by external audit are acted upon				

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7 Conclusion

The annual governance framework review measured progress against the new CIPFA/SOLACE Delivering Good Governance Framework (2016) and overall governance arrangements were found to be acceptable or good.

The Council has made good progress during the year with recorded achievements against each of the seven core principles.

The development of a Local Code of Corporate Governance bringing together all the local codes and documents together in one document provides assurance that there are clear governance arrangements in place. This enabled the Council to react swiftly to the threats presented by the coronavirus pandemic.

The Council has identified a number of minor issues for resolution during 2022/23 and has set these out in an action plan for completion (as above). The actions taken as a direct result of the pandemic will be recorded, as appropriate.

8 Certification of Annual Governance Statement

We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness throughout the 2022/23 year and will monitor their implementation and operation as part of our next annual review. It is acknowledged that the pandemic may hinder some of these steps, which will be addressed and reported accordingly to Council in the 2022/23 AGS.

Local Code of Corporate Governance



Approved by Council [enter date]

Local Code of Corporate Governance

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1. Introduction

Ceredigion County Council is committed to demonstrating that it has the necessary corporate governance arrangements in place to perform effectively. This Local Code of Governance is a public statement that sets out the way the Council will meet that commitment.

Corporate governance is a term used to describe how organisations direct and control what they do to ensure that the intended outcomes for service users and stakeholders are achieved while acting in the public interest at all times.

Good corporate governance requires local authorities to carry out their functions in a way that demonstrates accountability, transparency, effectiveness, integrity, impartiality and inclusivity. Corporate governance is also the structure through which strategic objectives are set and performance monitored.

2. Coronavirus Pandemic

Due to the coronavirus pandemic crisis, all Council offices were closed to the public with effect from 23 March 2020.

In light of the national emergency and urgent situation arising as a result of the pandemic, and in order to protect the Council and the public's interests, in circumstances where the decision is deemed urgent such that any delay would seriously prejudice the Council's or the public's interests, the Council Leader granted temporary delegated powers to the Council's Chief Executive and Leadership Group to make decisions relating to the Council's COVID-19 response.

The decision was made in accordance with Part 4 of the Council's Constitution. The Record of Urgent Decision Notice is available on the Council's website on the Council's page for Governance Structure for decision making during COVID-19 (<https://www.ceredigion.gov.uk/resident/coronavirus-covid-19/governance/>). The decision was reviewed and in October 2020, February 2021, March 2021 and May 2021 the Leader approved revised decisions (also available on Council's website).

During the period Gold Command Meetings have been held in order to discuss the Covid-19 pandemic and how to effectively deal with the situation. Gold Command continues to meet regularly.

The Gold Command forum was set-up immediately to facilitate operations and provide a robust decision-making process from the outset, holding daily virtual meetings.

The Temporary Executive function transfer of powers expired on 31st August 2021. From 1st September 2021 to date, Gold Command has been making operational decisions under the Civil Contingencies Act 2004.

Audit Wales's Covid-19 Recovery Interim Assurance letter of 19 October 2020 to the Council summarised its interim conclusions based on the ongoing monitoring of the adjustment process regarding the ongoing impact of the pandemic. In the Appendix, Audit Wales refers to, as part of the Council's adapting decision-making arrangements, the Decision Log as being planned for publication on the Council's website and for

reporting to the next meeting of the Overview and Scrutiny – Co-ordinating Committee. The Governance and Audit Committee noted the contents of this letter at its meeting on 12 November 2020 and a Report by the Corporate Lead Officer – Legal and Governance/Monitoring Officer was presented to the Overview and Scrutiny Co-ordinating Committee on 20 January 2021, which noted the contents of the Report and the contents of the Gold Command Covid-19 Leadership Group Meetings per the Decision Log.

The Decision Log was first published on the Council's website on 5 November 2020 (for decisions made up to 30 September 2020). Decisions from 1 October 2020 to 31 November 2021 have also now been published (and preparations underway to publish Decision Log up to December 2021).

The Council had a clear vision that every single person, business and service could understand and agree upon in order to ensure Ceredigion succeeded in not only reducing predicted deaths through the first peak but more importantly for any future predicted peaks. This has been actioned in three phases to date:

Phase 1: Preparedness – Closing down of all non-essential services

Phase 2: Implementation – Delivering services under lockdown conditions

Phase 3: Adjustment and long term resilience

Phase 3 provides an adjustment phase from the first two phases to a fourth, recovery phase. To enable this to happen, the adjustment phase must consider three main components that will be critical to dealing with COVID-19 whilst at the same time releasing elements of the lockdown safely and in a controlled and structured manner.

The three elements are:

Containment + Isolation + Eradication

As lockdown restrictions are gradually eased and the Welsh Government amends its guidance, the Council is looking at how and when it can recommence its services or how they will be delivered differently. This is documented in a '[Roadmap](#)' on the Council's website.

It is hoped that the business sectors and community groups will also contribute to this roadmap so that there is clarity for all residents of Ceredigion.

Following an initial immediate suspension of public meetings, Council meetings have been reintroduced via a virtual platform.

Members of the public are able to attend the remote meetings by e-mailing the Democratic Services for registration details. A full list of remote meetings are available on the Council website. These meetings are also available on the Council's Facebook page to view.

3. Responsibilities for Corporate Governance

All Members and Officers have a responsibility for upholding the principles of good governance. It is a key responsibility for the Leader of the Council and the Chief Executive.

The Leadership Group, comprising of the Chief Executive, Corporate Directors and Corporate Lead Officers are responsible for the development, delivery and review of robust corporate governance arrangements.

4. Monitoring and Review

The Leader and Chief Executive are required to ensure that Corporate Governance arrangements are reviewed on an annual basis to measure the extent to which the Council meets the requirements of the core principles and sub-principles contained in the CIPFA Framework Code.

The Governance and Audit Committee is responsible for monitoring and reviewing the Governance arrangements as described in this Code. Full terms of reference for the Governance and Audit Committee is included in the Constitution.

The results of the review are reported through the Annual Governance Statement. Any amendments to the Local Code of Corporate Governance will be reviewed by the Governance and Audit Committee and approved by Council.

Through the Governance and Audit Committee, the Council will ensure that these arrangements are kept under continual review. This will include consideration of:

- The work of Internal and External Audit
- The opinion of other review agencies and inspectorates
- Opinions from the Council's Statutory Officers
- General matters relating to the implementation of the Code
- The production of the Annual Governance Statement and actions planned to address arising governance issues

5. Annual Governance Statement ('AGS')

Each Year the Council will publish an AGS.

This will provide an overall assessment of the Council's Corporate Governance arrangements and an appraisal of the controls in place to manage the Council's key risks.

The AGS will also provide details of where improvements need to be made.

The AGS will be reviewed by Leadership Group and the Governance and Audit Committee, before final approval by Council and signed by the Leader of the Council and the Chief Executive.

The AGS will be published on the Council's website and as part of the Council's Annual Statement of Accounts and will be reviewed by our External Auditors.

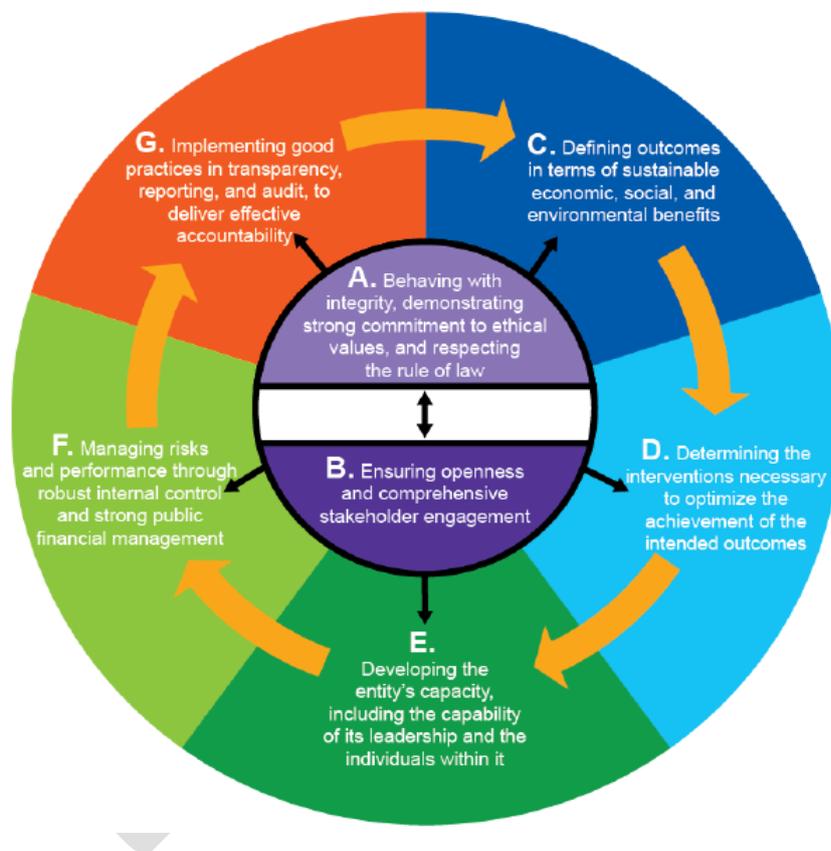
6. The Governance Framework

The Code has been developed in accordance with and is consistent with the Chartered Institute of Public Finance and Accountancy (CIPFA)/Society of Local Authority Chief Executives (SOLACE) Delivering Good Governance in Local Government Framework (2016 Edition) and (CIPFA)/Society of Local Authority Chief Executives (SOLACE) Delivering Good Governance in Local Government Framework Guidance notes for Welsh authorities (2016 Edition).

Figure 1 below defines the relationships between the Principles for Good Governance in the Public Sector:

Figure 1: Relationships between the Principles for Good Governance in the Public Sector

**Achieving the Intended Outcomes
While Acting in the Public Interest at all Times**



The purpose of this Code of Corporate Governance is to demonstrate that the Councils governance structures comply with the core principles and sub-principles contained in the Framework and the table below demonstrates the Council's governance arrangements in relation to it.

Principle of Good Governance	How we meet these Principles
<p>A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</p>	<ul style="list-style-type: none"> • <u>Code of Conduct for Members</u> (updated in 2016) available on the Council's website, intranet site (CeriNet) under Councillor Resources, and in the <u>Constitution</u>. Also, <u>Members Code of Conduct Flowchart</u> (updated in 2016). • <u>Code of Conduct for Officers*</u> (currently in the process of being substantially reviewed) available along with all Corporate policies and strategies via Council website/<u>CeriNet</u>. • Induction and follow-up training on Code of Conduct and ethics provided to all Members. • Ethics Audit undertaken during 2019. Follow up Internal Audit of Council's arrangements regarding Ethics also in progress (currently in review). • Ethics/Fraud training provided in collaboration with Council's insurer at Corporate Managers' quarterly workshop 28.5.2021. Slides from presentation are forming a basis for e-learning module for all Staff and Internal Audit ('IA') & Governance Services working with Learning & Development to prepare scenarios for training. Training supported by recent review of Council's Strategy on Counter-Fraud, Corruption & Bribery (to include Anti-Money Laundering). Day to day advice is provided by the Monitoring Officer ('MO') and Scrutiny Support Officer. • Committee and Members advised by MO and proactive regular advice and reminders sent to Members and Officers as required. Legal and Financial advice/implications is provided on all appropriate reports for decision, Chief Officers provide support and advice to Members and reporting requires financial and legal advice/implications to be included in reports/decisions which are published as appropriate. • Items reported to Members for decisions through Cabinet, Council and Committees are subject to legal and financial advice which will be referenced within each report. Also, MO operates an 'open' door policy for Members wishing to receive 'conduct' and 'governance' advice. • Personal Development Review. • Individual sign off with regard to compliance. • <u>Register of Members' interests</u>, available from the Council's Democratic Services, reviewed by MO and published on Council website. • <u>Declaration of Interest</u> and <u>Hospitality</u> forms for Officers and Members on CeriNet. • MO circulates reminder re interest/hospitality declarations to Staff quarterly. • Declarations of interest by Members and Officers at meetings and <u>Minutes</u> for all committees contain Declarations of Interest-Officers and Members. • Regular reminders through News Updates on CeriNet system, monitoring and review of MO of Chief Officers' declarations annually and advising Chief Officers on need to declare close personal associations with other Officers or Members, including advising Chief Officers at Leadership Group. Chief Officers informed through CeriNet system news update of MO email re declaring interests and Hospitality and reminder to Chief Officers sent.

- Chief Officers' annual Declarations of Interest and continuing obligations to declare interests. Ongoing review on Chief Officers' business declarations.
- Update advice on Council Employees' Declarations of Interest and Hospitality published on 16 December 2021 and 20 July 2021 on CeriNet, also re Covid-19 Restrictions Business Fund NDR Grants for businesses (News update published 8.1.2021) and links to the relevant forms and Code of Conduct for Local Government Employees, along with a reminder that any queries or requests for advice should be made to the MO.
- Declarations of interest by Members and Officers at meetings, an opportunity to make reference to any close personal contacts/roles etc. MO to advise Officers further on the need to declare interests in organisations which actually, or may conflict with Council interests including:
 - Contractors;
 - School Governors;
 - Clerk to Town and Community councils;
 - Members of Town and Community councils; and
 - School Governors.
 - MO to advise Officers further on the need to declare:
 - Directorships; and
 - Other employment
 Including whether conflicting with the Council's interests or not.
- Members required to update Register of Interests in accordance with the Code of Conduct, and in addition, annually, which is opportunity to reference any close personal associates/roles etc. This now includes lay/independent members of the Ethics & Standards Committee and Governance & Audit Committee. Register of Interests booklet published for each Member on Council Website.
- NFI match highlights Staff who are directors of companies that have dealings with the Council – any non-declarations investigated by IA and reported to MO.
- Review is currently being undertaken of the external bodies that have appointed Members, including added value, and also updating of the Constitution.
- Update Dispensations forms for Members completed (2020).
- Professional Qualified Officers and Teachers have to meet their professional body/organisation requirements.
- Members complete a HR training module.
- Training on standards of behaviour is provided to Managers for Staff.
- Employee Handbook is in the process of being reviewed, is available on CeriNet, sets out the expected Employee behaviour and includes the Code of Conduct for Local Government Employees.
- MO circulates to political group leaders updates/decisions from the Adjudication Panel for Wales, whose role is to determine alleged breaches by elected and co-opted members against their authority's statutory code of conduct.
- The main duties of the Ethics & Standards Committee are to improve standards of Member conduct and operation of the Code of Conduct for Members. The Ethics and Standards Committee will have new duties

(from May 2022) under the Local Government and Elections (Wales) Act 2021 ('2021 Act'), to include:

- Monitoring compliance by leaders of political groups on the Council with their duties under S.52A(1) Local Government Act 2000;
- Advising, training or arranging to train leaders of political groups on the Council about matters relating to their duties under S.52A (1) Local Government Act 2000.
- The duty to monitor compliance of political group leaders is in relation to standards of conduct, and ensure that this is visible, and consistently demonstrated and evidenced to protect the Council's reputation.
- Ethics and Standards Committee championing ethical compliance to ensure that public have trust and confidence that Members and Officers work to highest ethical and moral standards.
- The Ethics and Standards Committee has been proactive, leading on training sessions and putting procedures in place for dispensation arrangements. The structure has recently been reviewed to improve efficiency and effectiveness.
- Members' standards and conduct matters considered by the Council's Ethics and Standards Committee. Public meetings held regularly, and chaired by an independent person-determine dispensations, and consider strategic/policy issues and receive updates from Public Service Ombudsman for Wales Casebook & APW cases.
- Annual Ethics & Standards Committee Report reported to Council in October 2021.
- Carmarthen County Council undertook an independent audit of ethics within the Council during 2019. Follow up Internal Audit of Council's arrangements regarding Ethics in progress (currently in review).
- A good working relationship exists with the Welsh Government as a key regulator. Regular dialogue is maintained with representatives from Audit Wales.
- This vision for the Council has been reviewed and endorsed by Cabinet, and the vision sets out a number of long term Strategic Objectives.
- Corporate Strategy (2017-2022) contains the priorities of the Council.
- The Well-being and Improvement Objectives build on the priority areas identified in the Corporate Strategy 2017-2022 and are reviewed annually These are developed in consultation with the public and Members. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council's website.
- Regular dialogue with Public Services Ombudsman for Wales, and other regulators including Estyn, CIW, ICO and IPCO.
- Council Constitution, which is subject to regular reviews, with ongoing updates as required, including presenting proposed changes to Politically Balanced Cross Party Constitution Working Group, to make recommendations on changes to Constitution to Council. Further revision in 2021 is ongoing, as the Constitution is a live document, to reflect legislative changes and according to need. Council approved amendments on 18.3.21 and 23.9.21. Constitution Cross Party Working Group meets regularly to consider proposals for Constitution

updates. Meetings held 15.2.21, 19.4.21, 30.6.21, 10.8.21 and 8.11.21. MO/Governance Officer report to Council to update delegations and Constitution.

- A comparison exercise will be undertaken of the Current Constitution against the Model Constitution issued by WLGA.
- A mandatory E-learning training module, introduced in September 2017, on the Well-Being of Future Generations Act 2015 ('WFGA') must be completed by all Staff (up to 31.3.21 completed by 2,592 employees, of which 303 through Welsh medium and 2,289 through English medium). For year up to 31.3.21, 493 total employees completed the module, 92 through Welsh medium, 399 through English medium. Reminders issued to Staff who not yet completed module and Leadership Groups receive periodic reports.
- Standards Conference 2018 jointly hosted by Powys & Ceredigion County Council (held on 14 September 2018). A similar conference was to be hosted by North Wales Councils in 2021-postponed due to Covid.
- Governance and Audit Committee carry out a benchmarking exercise annually to provide further assurance on the review of the AGS process.
- IA review and report on the process annually. Governance & Audit Committee meets regularly to consider governance and external regulator reports. Chaired by non-executive member.
- Governance and Audit Committee Annual Report reported to Council on 23.9.2021 and approved.
- Covid-19 Governance Structure introduced by the Council, to include temporary delegated powers for the Council's Chief Executive and Leadership Group through use of Urgent Decisions for decisions relating to the Council's COVID-19 response), in accordance with Council's Constitution. The Urgent Decision of the Leader was reviewed regularly, and expired on 31.8.2021.
- Gold Command continues under operational procedures pursuant to Civil Contingencies Act 2004
- Gold Command Record of Decisions published on the Council's website).
- Due to the Covid-19 pandemic, decisions have needed to be made by Gold Command for emergency reasons (under the temporary executive function transfer of power in place until 31.8.2021 and for operational procedures under the Civil Contingencies Act 2004 following that date).
- Roadmap produced, which outlines the services the Council does and does not provide, and what the Council's plans are, which is reviewed regularly, for Ceredigion giving overview of services provided in light of Covid-19 Pandemic, current guidance and number of cases in Ceredigion.
- Effective 'Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering)' updated and approved by Council 17.6.21(minutes confirmed 23.9.21).
- Internal Audit Annual Report on Counter Fraud presented to Governance and Audit Committee at year-end.

- Members of Governance and Audit Committee updated on fraud including Internal Audit annual counter fraud report presented to Governance and Audit Committee at year-end.
- Politically Restricted Post Register for Officers maintained and Political Restrictions on Local Government Employees Policy available to employees on CeriNet.
- Whistleblowing Policy available to Employees and Contractors (updated 2018) on CeriNet and is updated as necessary.
- MO is the Corporate Lead Officer ('CLO'), and advises Whistleblowers, as appropriate.
- A mandatory E-learning training module on Whistleblowing must be completed by all Staff. MO keeps a register of referrals and reports 6-monthly to the Overview and Scrutiny Co-ordinating Committee. Regarding the take up of the Mandatory e-learning Whistleblowing module, between April and November 2021, 237 Staff completed the Module, 42 through Welsh and 195 through English (*these figures include leavers).
- All complaints are dealt with in accordance with the corporate procedures which include informal and formal stages and these are communicated to Staff on a regular basis.
- The complaints system is monitored by the Corporate Complaints and Freedom of Information Manager. Corporate Complaints Policy has been reviewed, new Policy presented to Corporate Resources Overview & Scrutiny Committee 7.7.21 and to Council 23.9.2021, and Revised Concerns and Complaints Policy and Procedures 2021, its implementation and publication approved by Council.
- Improvements are implemented as a result of complaints /recommendations received.
- Council Complaints and Freedom of Information Privacy Notice.
- Annual Complaints Report, including Lessons Learned from complaints, considered by the Governance and Audit Committee and Cabinet prior to approval by Council, presented to Council and noted.
- Minutes for all committees published on the Council's Website. All Committee agendas/minutes contain disclosures of interests.
- Cabinet Decision Notices published on the Council's Website.
- Statutory powers and legal implications included in every decision making Cabinet report.
- Preparation for publication of delegated decisions register ongoing. Gold Command Decision Log (a decision register) published regularly, presented to Gold Command (and approved) and thereafter to Overview and Scrutiny Co-ordinating Committee (20.1.2021, 16.6.21 and 1.12.2021) and published on Council's Website. Regarding other delegated decisions, Development Control Committee delegated decisions published for each Development Control Committee.
- Register of Contracts published on Council Website.
- The Council is making preparations to comply with the 2021 Act regarding Governance and Audit Committee (Report on changes presented to Governance and Audit Committee 24.2.2021 and 3.6.2021 (to include requirement of Mid Wales Corporate Joint Committee to have Governance and Audit Sub-Committee)), with

changes regarding recruitment approved by Council 18.3.2021, as follows:

- a) the change of name of the Audit Committee to the Governance and Audit Committee, and additional performance and complaints-handling functions effective from 1 April 2021;
 - b) commencement of the recruitment process for independent lay members to the Governance and Audit Committee;
 - c) the proposals for the Shortlisting Selection Panel; and
 - d) the Role Description and Person Specification.
- Necessary changes to Constitution regarding Governance and Audit Committee per 2021 Act approved by Council 23.9.21. Changes made during 2021-2022 include preparations for:
 - terms of reference/remit/composition changes;
 - change of name to 'Governance and Audit Committee';
 - Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act) – recruitment completed, save for Council approval of successful candidates.
 - Committee duty to appoint own Chair and Deputy Chair;
 - Chair must be lay person.
 - Deputy Chair must not be member of Local Authority Executive; and
 - in absence of Chair & Deputy only non-executive Members can chair.
 - Report on the size of the Governance and Audit Committee presented to Democratic Services Committee 21.5.2021, which agreed to recommend to Council that the Committee should comprise 6 County Council Members and 3 lay members (9 total). Report on size of Committee presented to Council 17.6.2021 and Council agreed same member composition from 5.5.2022.
 - Officers such as Internal Auditors, sign an annual Code of Ethics affirmation.
 - Internal Audit Charter approved by Governance & Audit Committee 24 February 2021.
 - Training Needs Analysis Questionnaire has been circulated by Council newsletter to Staff requesting opinion on ethical culture of Council & training module planned in response to feedback.
 - Training on equality and diversity and recruitment and selection including equal opportunities is mandatory for all Ceredigion County Council Managers.
 - Procurement Strategy 2018-2022 approved by Council 19th June 2018 and procurement training also being rolled out to Staff.
 - Council Recruitment Policy and DBS Policy.
 - Standard Terms and Conditions for all Suppliers of Goods and services include conditions relating to Equality and Diversity and are available on the Council's website.
 - In-House software used to retrospectively check for suspected duplicate payments.
 - The Council has developed a Modern Slavery Policy (sent to contractors of the Council), Anti-Slavery Annual Statement 2019-2020 and Code of Practice Ethical Employment in Supply Chains.

- MO and Legal Services are available to advise as appropriate, including in advance and at meetings and the Internal Audit Service is available to advise as appropriate.
- MO attends Leadership Group/Cabinet/Council meetings and routinely attends many public meetings, as required, subject to availability. In the absence of the MO, the Deputy MO will attend Cabinet and Council meetings.
- The 2021 Act shall have an effect on corporate bodies, including the Council, and preparations for compliance are ongoing, including through the Cross-Party Constitution Working Group (Members of each political group in attendance), reports to the Governance and Audit Committee and Council, with a Council Action plan having been prepared and updated regularly, and meetings with relevant Officers and CLOs held, as appropriate.
- Job descriptions & person specifications clearly define the roles and responsibilities required of posts and Members' Role descriptions set out their respective responsibilities.
- Compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government (CIPFA, published 13 April 2016).
- Compliance with CIPFA's Statement on the Role of the Head of Internal Audit in Public Service Organisations (CIPFA, published 9 April 2019) & contribution published in CIPFA's accompanying Putting Principles into Practice document (2019)).
- Terms of reference are included in the Constitution and Governance and Audit Committee Terms of Reference updated according to 2021 Act.
- Reporting to Governance and Audit Committee.
- Financial Regulations and Financial Procedure Rules (Document F Constitution).
- Contract Procedure Rules (Document G in the Council's Constitution).
- Compliance with Specific Codes e.g. Internal Auditors' Public Sector Internal Audit Standards ('PSIAS', March 2017)
- Statutory Officers accountable to the Chief Executive ('CE') and the Council.
- Regular meetings between CE, S.151 Officer & MO, who has direct access to the CE and reports to Council generally and as part of statutory duty. The MO & S.151 Officer are key members of Leadership Group.
- Corporate Manager – Internal Audit ('CMIA') has free & unfettered access to Members and Officers at all levels, and right of access as per Council's Constitution and Internal Audit Charter.
- Effective External Audit, Internal investigations.
- Disciplinary Policy (Nov 2017).
- An Officer in the IA team is an accredited Counter Fraud Technician and Officer(s) of the IA team hold a CIPFA Certificate in Investigative Practices ('CCIP').
- Council complies with Audit Wales's annual National Fraud Initiative requirements, currently co-ordinated by Internal Audit.
- Monitoring and response to fraud alerts (NAFN, wider networks, peers, etc).

	<ul style="list-style-type: none"> • Membership and active participation in professional networks and groups (Tisonline, KHub, etc). • IA offer advice to services on implementation of new systems and processes to ensure effective internal controls maintained. • Nominated Council Officers undertake various fraud training to maintain knowledge and expertise. • Where appropriate, successful prosecutions publicised on Council website (and in local press). • Covid-19 grant payments audited prior to payment (as easier to stop a payment than recover it). • Key financial control audits added to audit plan, to check controls, governance & risks whilst staff working from home. • IA's annual audit plan can address any necessary re-prioritisation of work, allowing IA to be reactive to any changes in risk within the Council.
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Principle of Good Governance	How we meet these Principles
<p>B. Ensuring openness and comprehensive stakeholder engagement</p>	<ul style="list-style-type: none"> • All statutory Annual reports are available on the Council's Website. • Freedom of Information Act publication scheme, Freedom of Information Policy (March 2018) and Complaints and Freedom of Information Privacy Notice. Regular and timely responses to the press and other enquiries to Management and members as well as comprehensive FOI responses. Review of the FOI Publication scheme in progress. • Corporate Complaints and Freedom of Information Manager in post. • A host of service areas are available online including council tax self-service and information. • The Council's goals and values are set out in the Corporate Strategy 2017-2022. <u>The Well-being and Improvement Objectives</u> are included in the Council's <u>Corporate Strategy 2017-2022</u> and are reviewed each year. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the <u>Well-being Objectives for 2022-23</u> on 21.10.21, which are published on the Council's website. • Council and Cabinet meetings are broadcasted. All Council, Cabinet and Committee meetings open to the public and agendas and papers published on the Council website (with the exception of exempt reports). • MO and Ethics & Standards generic email addresses created. • Environmental Information Regulations Policy (March 2018). • An Overview and Scrutiny Public Engagement Protocol (2018) (Document N Constitution) has been approved by Council and has been used on several occasions. Also, <u>Public Engagement Tool Kit</u> and <u>Engagement with Service Users List</u>. • Protocol for speaking at the Development Control Committee (Part 4 Document I Constitution). • A Protocol is in place for working relationships between Members and Officers e.g. Officer-Member Protocol) (Part 5 Constitution) and

	<p>Protocol for access by Cabinet Members to Overview and Scrutiny Committee approved by Council (Part 5 Document M2 Constitution).</p> <ul style="list-style-type: none"> • Integrated Impact Assessment ('IIA') tool and guidance has been approved for implementation. • IIA tool and guidance to inform effective decision making have been developed and are being implemented with IIA conclusions reported to Council, Cabinet and Overview and Scrutiny. 10 IIAs went to Cabinet over 2021-22 up to 1.12.2021. Committees, which includes consultation. • Standard templates and guidance for reporting to Council, Cabinet and Overview and Scrutiny Committees are used and all include the IIA results. • All IIAs for Cabinet are assessed by the Engagement and Equality Officer, including whether effective engagement, involvement and consultation has taken place and informed strategic decision making process. • Organisational Awareness training available as an optional module of the Corporate Manager Programme, which includes information relating to the decision making process, Wellbeing of Future Generations Act, Equalities, Welsh Language and the use of the IIAs. • Processes have been introduced to monitor feedback e.g. any consultation/engagement reports are presented to Scrutiny and Cabinet to inform their decision-making. • Feedback from engagement and how people's views have been taken into account is recorded in the IIAs. • Council/Cabinet report template updated to include reference to legal implications, staffing implications, property/asset implications and risks. • Where appropriate, items reported for decisions through Cabinet, Council and Committees are subject to legal and financial advice which will be referenced within each report. • A <u>calendar of dates of meetings</u> including forward work programmes of the Council, Cabinet and Committees are published on the Council's website. • Annual reports, Statements of accounts, Improvement progress reports are all published within timescales and are available on the Council's website. • The Engagement and Consultation Checklist assists with decision making around whether or not to undertake a consultation regarding a proposed change and guidance on dissemination of <u>consultation results</u> is available to Officers. • A Community Engagement, Consultations and Partnerships Page has been created on CeriNet, which includes links to <u>Community Engagement Policy</u> (11 January 2013), <u>Engagement and Consultation Checklist</u>, <u>Engagement with Service Users</u> and Consultation Decision Making Tool. • Work is underway to prepare a <u>Community Engagement Policy</u> that will meet the requirements of the 2021 Act, which will also include how the Council will encourage participation in decision-making, although final guidance is awaited from Welsh Government regarding this part of the legislation.
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- Participation Standards have been adopted by Council.
- Engagement with Service Users List including stakeholders with whom the authority should engage is in place.
- Summary reports on consultation and engagement activities are reported back to Members and service users.
- Minutes of structured engagement meetings, events and engagement groups with people with protected characteristics.
- A new Draft Engagement Policy has been prepared to take into account the latest engagement methodology, including digital engagement. This will be consulted upon and agreed following the Local Government Elections in 2022.
- A draft new Engagement Strategy for Ceredigion County Council, 'Talking, Listening and Working Together,' has been prepared. This will be consulted upon and agreed following the Local Government Elections in 2022.
- The Council, in collaboration with partners, has carried out significant engagement to produce the Public Service Board's ('PSB') Well-being Assessment and Local Well-being Plan.
- Work has commenced on preparing the next assessment of Local Well-Being that will be published in March 2022.
- Consultations 2020-21.
- Consultations are promoted through Social Media.
- Dissemination of consultation results and reports on completed consultations and engagement exercises are posted on the Council's public consultations webpage in order to provide feedback to the public.
- PSB Terms of Reference available on the Council Website, PSB Project Groups Terms of Reference available and Scrutiny arrangements for the PSB have been put in place.
- A Well-being assessment (PSB) has been carried out that has informed the development of the PSB's Local Well-being Plan, which was published in March 2018.
- Corporate Complaints Policy has been reviewed, new Policy presented to Corporate Resources Overview & Scrutiny Committee 7.7.21 and to Council 23.9.2021, and Revised Concerns and Complaints Policy and Procedures 2021, its implementation and publication approved by Council.
- Social Services Complaints Policy and Procedure has been reviewed.
- Consultation Decision making tool (Consultation Tree and flowchart) for Staff and Members have been developed and includes the use of feedback.
- Further consultation includes:
 - A new Engagement and Equalities post has been created through the restructure of the Policy and Performance service; and
 - All current consultations are available on the Council website.
- Social Media Policy (revised Aug 2018).
- Social media is being used to seek the public's views on matters being considered by Overview and Scrutiny Committees.
- Due to Covid-19, Council has consulted remotely via video conferences and electronic surveys.

	<ul style="list-style-type: none"> • Guidance has been issued on the Ceredigion Council intranet to all Staff to follow with regards to the dissemination of feedback to decision makers. Recent indications are that significant progress is being made in this area by Officers. • Joint engagement and consultation exercises are held. • Collaborative projects are running with institutional stakeholders with clear governance arrangements in place. • Collaboration Standards for New Strategic Projects Guidance and Templates are available. • Partnerships Include: <ul style="list-style-type: none"> ○ <u>PSB</u>; ○ West Wales Regional Partnership Board; ○ Community Safety Partnership (<u>reviewed 2019 and subject to Scrutiny</u>); ○ Mid and West Wales Safeguarding Board; and ○ Growing Mid Wales. • The formal review of partnerships that sit under the PSB has been completed. The new partnership structure has been operational since June 2018 and the partnerships will be reviewed on a periodic basis. • Regular reporting of partnership meetings and activity to Leadership Group and Cabinet. • Partnerships such as <u>Growing Mid Wales</u> have been established with governance arrangements. Growing Mid Wales Joint Overview and Scrutiny Committee has been established • Partnership metrics are subject to internal review, where appropriate. • A monitoring partnership framework that reports on all key decisions made by existing partnerships is reported to Leadership Group. • Advice provided to Members and Officers serving on outside bodies. • Legal Team is actively involved in drafting and reviewing Terms of Reference for Inter Authority Agreements ('IAAs') and formal committees. • A suite of documents have been developed that relate to strategic collaboration projects that the Authority is considering entering into. The documents include guidance, standards and numerous templates for varying stages of collaboration projects. • Executive Group Self-assessment carried out. • All school reorganisation proposals are required to have formally consulted with stakeholders through adhering to the Welsh Government's School Organisation Code. • <u>Guidelines on Corporate Branding</u> (May 2019). • <u>Corporate Communications Strategy</u> (2019-2022). • Effective Community involvement carried out with the well-being assessment work and service users from different backgrounds to inform the new <u>Strategic Equality Plan</u>. • We have worked in partnership with Local Authorities and Public Services across Mid and West Wales on the review of our <u>Strategic Equality Plans</u>. A joint question set and engagement and consultation framework was produced and as a result, feedback was obtained from people with protected characteristics.
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	<ul style="list-style-type: none"> • An annual report on progress made against the Council’s Well-being objectives and Corporate priorities in published on the Council Website. • UNCRC – United Nations Convention on the Rights of the Child have been adopted by the Council.
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Principle of Good Governance	How we meet these Principles
<p>C. Defining outcomes in terms of sustainable, economic, social and environmental benefits.</p>	<ul style="list-style-type: none"> • <u>Corporate Strategy 2017-2022.</u> • <u>The Council’s Well-being and Improvement Objectives are included in the Council’s Corporate Strategy 2017-2022</u> and are reviewed each year and reported in the Well-being and Improvement objectives annual report published on the Ceredigion County Council website. Council considered the draft Well-being and Improvement Objectives Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21, which are published on the Council’s website. • <u>Performance</u> information is outlined in the Council’s Well-being and Improvement Objectives Annual Report. • The purpose and the vision of the Council have been determined by Council and is contained in the <u>Corporate Strategy 2017-22</u>. This strategy illustrates how the authority will support and promote the well-being of the citizens of Ceredigion. • PSB <u>Local Well-being Plan</u> was published in May 2018. • The Authority has undertaken the following steps towards the implementation of the Well-being of Future Generations (Wales) Act 2015: <ul style="list-style-type: none"> ○ Prepared well-being objectives and statement; ○ Embedded the Well-being Goals and Sustainable development principal into the business planning process; ○ Developed a new <u>IJA tool and guidance</u> (training has been rolled out for Officers and Members); ○ Established a Well-being of Future Generations Act group and action plan; ○ The Constitution is continually monitored and reviewed; ○ PSB assessment of Local Well-being published in March 2017; ○ Scrutiny arrangements agreed for PSB; ○ Cabinet Reports, to include the Social/economic/ environmental impact assessment; ○ A mandatory e-learning module on the Act has been developed and promoted to all Council Staff; ○ An Equality, community and Welsh language Impact Assessment must be undertaken on all school restructuring proposals as required under the Welsh Government School Organisation Code; and ○ Members have contributed to The Future Generations Officer Scrutiny Framework in relation to the WFGA. • All Planning arrangements reflect the Golden Thread and make the links to Corporate plans including; <ul style="list-style-type: none"> ○ Strategic Plan; ○ Corporate Performance Management Reporting; and

○ Well-being Improvement Objectives

- Community and Engagement Policy (11 Jan 2013) is available.
- A Public Engagement Toolkit 2014 has been developed in order to provide a user-friendly resource for Officers when developing and undertaking effective public engagement with their communities, in accordance with the National Principles of Public Engagement.
- Updates on the budget savings and the work of the Development Group are reported to the Cross Party Transformation and Efficiency Consultative Group.
- Budget setting subject to detailed scrutiny by the five Overview and Scrutiny Committees.
- Business planning process includes resource allocation and Business Plans are prepared on an annual basis and are monitored quarterly by a Performance Board, which includes Cabinet members and the Chairs and Vice Chairs of the Overview and Scrutiny Committees and Chair of the Governance and Audit Committee.
- Quarterly performance arrangements provide a challenge protocol to ensure outcomes are delivered.
- Corporate performance management arrangements include quarterly assessment of risks to the achievement of outcomes or service delivery.
- Risk management includes risk logs for;
 - Business Plans (Level 1); and
 - Service Plans (Level 2).
- Local performance measures are included in Business and service delivery plans.
- Capital Plans include;
 - Rights of Way;
 - Highways;
 - Annual Budget Plan; and
 - Transformation.
- The Risk Management Policy and Strategy and the Risk Management Framework was approved by Cabinet on 24 September 2019.
- Risk Management training to be rolled out to Members and Senior Managers.
- Risk management e-learning package has been developed for all other Staff and training took place in 2019, with workshop with insurers arranged for senior Managers.
- Publication of service performance, including costs and value for money data is routinely considered within service reports.
- The appointed Auditor considers the Council's arrangements to secure economy, efficiency and effectiveness. In his letter he has stated that the Council has complied with its responsibilities to the use of its resources.
- The most recent Audit of the Council's Improvement Plan (2020-2021) was issued in November 2020. The report concluded positively that the Council discharged its duties and has acted in accordance with Welsh Government guidance sufficiently to discharge its duties.
- A capital appraisal form is completed for new capital projects, which covers the requirement for the project, and is used to assess value for money and the revenue implications of major projects.

	<ul style="list-style-type: none"> • <u>Medium Term Financial Strategy</u>, which also contains Capital Investment Strategy. • Wales procurement policy statement is aligned to the Council's <u>Procurement Strategy 2018-2022</u>. • <u>IIA tool and guidance</u> is available and used to support decision-making. • All reports and <u>minutes</u> are published in a timely manner and are open for inspection. All meetings are held in public, subject to the consideration of exempt information as defined by the 1972 Local Government Act. • Pre-decision Scrutiny encouraged where possible. • The Transformation Programme. • <u>Engagement and Consultation Checklists</u> are available on CeriNet. • The Council wide WFGA Group Action Plan. • Strategic Equality Plan 2020-2024, and Annual Strategic Equality Plan monitoring report 2020-2021 being submitted for approval, and once approved will be published on Council website. • Welsh Language Standards and Annual Welsh Language Standards monitoring report. • A mandatory E-learning training module on Welsh Language Awareness must be completed by all Staff. • Annual Complaints and Compliments Report 2020/21 presented to Corporate Resources Scrutiny Committee 27.10.21 and <u>approved by Council 9/12/21</u>.
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Principle of Good Governance	How we meet these Principles
<p>D. Determining the interventions necessary to optimise the achievement of the intended outcomes</p>	<ul style="list-style-type: none"> • <u>The IIA tool and guidance</u> is available and training has been rolled out for Officers and Members. • Standard reporting templates are used in decision making process. • Organisational Awareness training available as an optional module of the Corporate Manager Programme, which includes information relating to the decision making process, Wellbeing of Future Generations, Equalities, Welsh Language and the use of the IIAs, Head of Democratic Services and MO (CLO-Legal & Governance) advise as necessary. • Risk Management Policy, Strategy and Framework (approved by Cabinet 24.9.10) with training programme for Members, Senior Management and Managers, published on CeriNet and available to all Members of Staff. • Documents amended to reflect additional risks and background information to make informed decisions. Corporate Risk Register reported regularly to Governance and Audit Committee (9.9.2021, 3.6.2021). • <u>Medium Term Financial Strategy</u> has been regularly updated the current version dated 2021/22 Onwards approved by Council 5.3.2021. • <u>Consultation decision tree tool</u> includes a guidance section on dissemination of consultation results.

- Finance challenge regarding savings on Council Website.
- Corporate Performance Management arrangements include quarterly:
 - Corporate Lead Officer Service Report;
 - Performance Board; and
 - Executive Panel meetings.
- The Business Planning process for 2021-22 is being implemented with Level 1 Business Plans shared with the Performance and Research Team.
- Performance measures have been identified within each Level 1 Business Plan that have in turn translate into the reporting Dashboard for each service. These measures have been closely scrutinised and have received final sign-off from senior leadership. Services report against these measures as part of the performance management process for the year.
- Business Plans include budget and finance information and form part of the quarterly Corporate Performance Management arrangements.
- A calendar is used to report deadlines and Board/Executive Panel dates are published with reports.
- Corporate Communications Strategy 2019-2022.
- The Ceredigion PSB has a Local Well-being Plan that has been developed and delivered jointly with external stakeholders and partners.
- An Assessment of Local Well-being has been undertaken by the PSB that has fed the Local Well-being Plan and the Council Well-being Objectives for future years.
- All major collaboration projects have established governance and management arrangements including risk management.
- All projects considered by Corporate Project Management Panel, which is also attended by IA and is an effective forum for advice/challenge and highlighting risks as Service areas develop projects, including collaboration projects.
- The Corporate Project Management Panel helps ensure projects give early consideration to: the Well Being and Future Generations Act; to other guidance; to finance, procurement, governance and legal arrangements; to HR implications; Health & Safety; and Audit. Improve project arrangements prior to reporting to the Development Group and other authorisation processes.
- Account will be taken of legislative changes e.g. work is ongoing in relation to implementing legislative changes such as LGEW 2021 Act changes and considering/monitoring risks facing each partner when working collaboratively, including shared risks. Meetings are being held and preparation being carried out, for example, regarding the 2021 Act's requirement for Corporate Joint Committees, including potential and shared risks (a CJC group has been established, with the first meeting held on 19th April 2021, to consider the requirement to establish the Mid Wales CJC in accordance with the 2021 Act).
- Appropriate Joint Scrutiny arrangements are in place in relation to the Growing Mid Wales Board. Similarly, the Mid Wales Corporate Joint Committee will have Sub appropriate arrangements in place (Joint Scrutiny, Standards and Governance and Audit Committee)-arrangements in compliance with legislation and its Standing Orders.

	<ul style="list-style-type: none"> • Corporate Project Management Group has been established to formalise project development and management. • Ensuring Staff with project management skills are available. • This helps ensure projects give early consideration to: the Well Being and Future Generations Act; to other guidance; to finance, procurement, governance and legal arrangements; to HR implications; Health & Safety; and Audit. Improve project arrangements prior to reporting to the Development Group and other authorisation processes. • Helps identify capital requirements for inclusion in future capital programmes. • Local performance indicators have been established and approved for each service element and included in the service plan and are reported upon regularly. • Budget Framework. • Service Accountancy – Budget monitoring. • <u>Financial Regulations and Financial Procedure Rules (Document F Constitution)</u> along with Budgetary Control Guidance are all up to date. Chief Officer Assurance Statements. • The internal controls in place are subject to regular review by Internal Audit, in accordance with the annual risk-based audit plan. • <u>Corporate Strategy 2017-2022</u>. • Internal Audit Strategy & Plan 2021/2021 approved by Governance & Audit Committee 24 February 2021. • The corporate savings plan has been through a robust governance process to ensure that all savings link to the desired service outcomes. • Community Benefits is embedded in our Processes and Policies and has been regularly applied, monitored and reported upon. • Well-being of Future Generations (Wales) Act is integrated into our processes.
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Principle of Good Governance	How we meet these Principles
E. Developing the entity's capacity, including the capability of its leadership and the individuals within it	<ul style="list-style-type: none"> • Corporate and line management induction is now in place. Corporate induction and Corporate Manager Development plans were introduced in April 2018. Corporate induction sessions are part of these requirements, all new Staff must attend an induction session. Senior Managers present within these face-to-face sessions. • Induction programme is provided for new Members. Ongoing training is provided for Members and arranged for specific issues e.g. Treasury management, also ongoing review of opportunities for skills and refresher training, including Personal Development Review Scheme (information to be used to develop a Members' Training Plan) and new comprehensive induction programme shall be provided post-election (from May 2022) with additional e-learning modules. • Member development scheme. • Preparations are being undertaken for (as part of induction programme for Members (from May 2022)) Cabinet Member training,

	<p>Ethics and Standards Committee (role) training, Political Group Leader Duties training and Governance and Audit Committee (role) training.</p> <ul style="list-style-type: none"> • Development/Training done as part of person specifications for key finance and legal posts (mandatory qualification, job requirements). • Personal reviews for Officers and provision of opportunities for ongoing skills and refresher training for Officers. • CeriNet (the HR intranet and resource to Staff and management) is continually reviewed and improved for effectiveness. Its introduction has improved effectiveness. Induction information is available along with the Staff handbook and Managers Toolkit. • Learning & Development is now managed via the Ceri system offering opportunities to all Staff, with opportunities also offered to those within a Leadership Role or who are aspiring leaders. E-learning modules are being introduced to ensure training and development is cost effective wherever possible. • E-learning packages are regularly being developed and rolled out for mandatory and non-mandatory training. • Strategic Workforce planning toolkit includes the identification of training and learning needs for all service areas. • Performance Appraisals record training and development needs via the Ceri system. • Ongoing annual Personal Performance and Development scheme – Performance Reviews link to Corporate and strategic objectives. • Personal Development Review process in place for Members. • The Council aims to achieve the standard level for the Wales Charter for Member Support and Development. • The Corporate Performance Management arrangements provide the forum for performance management’s needs and thereafter preparing action plans for delivery of corporate improvements in performance review of Staff. These have been further strengthened with the introduction of annual appraisals for all Staff via the Ceri HR system. • All Staff can access learning and development events via <u>Ceri self-service</u>. Managers can also book Staff onto relevant events via Managers Self-service. • Staff development plans linked to appraisals have been strengthened with the introduction of the Performance Management module in Ceri. • Ceredigion Manager Programme offers personal development including governance arrangements and organisational knowledge. • <u>Workforce Plan 2017-2022</u> includes actions for Staff development in key themes. • Members attend various events, seminars and conferences (see above). • Utilisation of research and benchmarking exercises. • The Ceri HR payroll system has ensured that meaningful data on Staff is now available to Managers on a monthly basis in order to monitor costs turnover and absence. • Effective operation of partnerships which deliver agreed outcomes. Effective Partnerships have been developed in a number of areas and services including: <ul style="list-style-type: none"> ○ School Improvement; ○ Health & Social care;
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	<ul style="list-style-type: none"> ○ Porth Agored; and ○ Waste. ● Additional partnerships are included in the strategic Collaboration Projects List. ● A Human Resources Strategy is available on the Intranet. ● Strategic workforce planning is undertaken utilising the Strategic workforce planning tool kit and is completed by all service areas. The outcomes of this tool kit informed the workforce plan for 2017-2022. The <u>Workforce Plan 2017-2022</u> focuses on 4 key themes: <ol style="list-style-type: none"> 1. Engagement & Opportunity; 2. Flexible & Agile Workforce; 3. Promote a bilingual workforce; and 4. Leadership & Management Development. ● Updates on progress of the workforce plan are reported to scrutiny. ● The Leadership and Senior Officer structure has defined these roles, including how they integrate with each other. ● Succession planning is undertaken through discussions and actions within service areas and with partners this cannot always be evidenced. This will be further developed through the Strategic workforce planning toolkit. ● Joint meeting of senior Managers ensures that roles, responsibilities and accountabilities are clear. ● Job descriptions clearly define the roles and responsibilities required of posts. ● The <u>Constitution</u> sets out the roles and responsibilities of Members (Part 3.4 Table 4) and senior Officers (part 2 Article 2) and a Scheme of Delegation (<u>The Constitution</u> Part 3.5) exists and clearly sets out responsibilities for Members and Officers. ● The Strategic Planning Toolkit includes an element of succession planning and talent management. ● Protocols are in place for working relationships between Members and Officers (e.g. Officer-Member Protocol). ● Codes of Conduct for Officers and Members are in place. ● Member Officer working groups in place and working effectively. ● <u>Contract Procedure Rules ('CPR')</u> (Part 4 Document G Constitution) and <u>Financial Regulations</u> and accompanying financial procedures (Part 4 Document F Constitution) are reviewed on a regular basis e.g. CPR updated March 2019. ● The Corporate structure of the Council has been established to ensure that the Statutory Officers are able to perform their roles effectively. ● The CE is responsible for reviewing this structure, as necessary. ● Democratic Services Committee resolved on 15.10.21 to agree the revised set of Member Role Descriptions, designed to be used alongside Welsh member Development (Competency) Framework, of Welsh Local Government Association ('WLGA') Framework Member Role Descriptions and Person Specifications, which includes role description of the Leader (Report for information also been prepared for presenting to Governance and Audit Committee 19.1.21). ● Access to courses/information briefings on new legislation. ● Members Workshops arranged, as necessary. ● <u>Engagement with Service Users</u> list and Service User focus groups.
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	<ul style="list-style-type: none"> • <u>Community Engagement Policy</u>. • <u>Scrutiny Public Engagement Protocol (2016)</u> (Document N Constitution) Council continually consults and engages with local residents, customers and other stakeholders within the county to understand their opinions and views when developing new plans and/or strategies. Feedback is always given due consideration before final versions are agreed. • Scrutiny self-assessment undertaken annually including survey. • Attendance records published annually. • Members are encouraged and supported to complete Annual Reports, which are published on the Council's website. • Chair of Governance and Audit Committee attends All Wales Governance and Audit Committee Chair's Networking Meetings to develop and compare role within Local Authorities. • Implementing appropriate Human Resource policies and ensuring that they are working effectively. • <u>Smoke-Free Workplace Policy</u> and Alcohol and Drug Misuse Policy. • The Council has introduced a range of resources and options to enhance the health and well-being of Staff e.g. Health and Well-being Strategy 2021-2026 has been introduced to support the improvement in the workforce health and well-being. • The Council has appointed an Employee Health & Wellbeing Officer to coordinate and promote health and wellbeing within the workforce. • A Care First employee assistance package has been introduced that offers: <ul style="list-style-type: none"> ○ Counselling service; and ○ Advice on financial, legal, consumer, eldercare, childcare and employment issues. • Other support available for Staff includes: <ul style="list-style-type: none"> ○ Cognitive Behaviour Therapy Interactive health and wellbeing programme; ○ Eyecare scheme; ○ Childcare voucher scheme; ○ Iechyd Da; and ○ Mindfulness training for Staff and Managers.
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Principle of Good Governance	How we meet these Principles
F. Managing risks and performance through robust internal control and strong public financial management	<ul style="list-style-type: none"> • <u>Risk Management Policy and Strategy and the Risk Management Framework</u> were approved by Cabinet on 24 September 2019 and Framework continues to be updated. The Council continues to form strategies and plans taking into account the risks caused by the Covid-19 pandemic • The Corporate Risk Register is considered at all Leadership Group, Corporate Lead Officers, Corporate Performance Management meetings and by the Governance and Audit Committee as a standing item to the Governance and Audit Committee. Updates are reported at each Governance and Audit Committee Meeting to provide ongoing information and assurance that risks continue to be managed. The Committee refers matters to Scrutiny Committees, where appropriate.

- Risk Management is integral to operational business planning Policy and Strategy setting.
- Project and transformation Risks are all logged. The Cross party Transformation and Efficiency Group regularly monitors Transformation Risks and Transformation and Risks are all referred to joint Local Government meetings and Panels.
- All Plans included Risk logs including:
 - The Medium term Financial Plan;
 - Business Plans (level 1); and
 - Service Plans (level 2).
- Business/Service plans are monitored to ensure delivery outcomes are achieved.
- Corporate Risk Management arrangements are audited regularly and the management of risks is included in individual Services service/establishment audit programmes.
- 'Risks' form the basis of Internal Audit's audit programmes of work, as required by the MKI/Pentana audit management software system. Council / Cabinet report template updated to include reference to legal implications, staffing implications, property/asset implications and risks.
- Corporate Performance requires regular updates for Risk.
- The Council revised its Corporate Performance Management arrangements in 2017 to improve monitoring of its business plans and performance indicators, including National Strategic Indicators ('NSI'), PAM and Local Indicators. These are also linked to the Well-being and Improvement Objectives and the Corporate Strategy 2017-2022.
- A Corporate Performance Management Panel meets quarterly. All Corporate Lead Officers report to this Panel and the Dates for reporting are published in the report. The Chairs and Vice Chairs of the Overview and Scrutiny Committees attend with the principle that they can identify areas that require inclusion on their respective Forward Work Programmes.
- Specific Project Risk Monitoring is undertaken and all Risks are allocated to a Corporate Lead Officer (Risk Owner).
- Council considered the draft Well-being and Improvement Objective Annual Report 2020-21 and approved the Well-being Objectives for 2022-23 on 21.10.21 in October 2020 (The Well-Being & Improvement Objectives Annual Report 2020-2021 was also approved by the Council's Overview and Scrutiny Co-ordinating Committee on the 15.9.21, and Cabinet 5.10.21).
- Benchmarking information carried out as part of service re-modelling.
- External & internal assessments by:
 - Audit Wales;
 - Estyn;
 - Care Inspectorate Wales ('CSIW'); Investigatory Powers' Commissioner's Office ('IPCO'); and
 - Information Commissioner's Office ('ICO').
- External assessments, to include Code of Conduct.
- Self-Assessment (Governance and Audit Committee) - self-assessment exercise underway for presenting at 10.3.2022 Governance and Audit Committee Meeting.

- Individual Services carry out self-assessment through a performance matrix.
- IA undertake an annual self-assessment and have a 5-yearly independent external assessment / peer review as required by the PSIAS.
- Cost performance (using inputs and outputs).
- Chief Officers provide support and advice to Members. Advice also provided by Chief Financial Officer.
- Reporting requires financial and legal advice/implications to be included in reports/decisions, which are published as appropriate.
- All reports and minutes are published in a timely manner and are open for inspection including.
- Options for recommendations.
- Scrutiny Committees may request reports at any time and Scrutiny Chairs are invited to take issues back to Cabinet
- Governance and Audit Committee refer matters to Scrutiny and receive reports back.
- All meetings are held in public, subject to the consideration of exempt information as defined by the 1972 Local Government Act.
- Agreement on the information that will be needed and timescales
- Scrutiny arrangements are in place that is supported and which provide opportunities to challenge decision making and review the provision of services. The scrutiny function aim is to provide added value to the continuous improvement agenda in their role as “critical friend”. In addition, Overview and Scrutiny Committees also provide opportunities to undertake pre-decision and policy development work, which is a function of scrutiny, which has developed over recent years. The Council’s aim is to scrutinise, where possible, before decisions are made.
- An Overview and Scrutiny Public Engagement Protocol (2016) (Document N Constitution) has been approved by Council and has been used on several occasions.
- Arrangements in place to seek the views of the public which is gathered via social media and shared with Overview and Scrutiny Committees for consideration.
- The Council’s Overview and Scrutiny Co-ordinating Committee will be responsible for taking an overview of the overall effectiveness of the PSB.
- Work undertaken with the Future Generations Office to develop a Scrutiny Framework in relation to the WFGA.
- Reports and also all agendas, minutes, Forward Work programme and Terms of Reference are published on the Council’s website.
- A Corporate Performance Management Board meets each quarter, with Chairs of Scrutiny Committees invited to attend.
- Reporting dates are set at beginning of each year.
- Budget monitoring is regular throughout the year, within services, to Cabinet and to Member Officer working groups e.g. Development Group and CMG and transformation programme savings to the Cross Party Transformation and Efficiency Consultative Group, which Chairs of Overview and Scrutiny Committees are invited to observe alongside Performance Board meetings.

- Financial monitoring is regularly undertaken throughout the Council under a devolved accountancy arrangement and formal reporting is made to Cabinet. Monitoring is also incorporated in to the quarterly performance management reports.
- Financial implications are a requirement for inclusion in all Cabinet Meeting reports.
- Financial Regulations and Financial Procedure Rules (Document F Constitution) and the Contract Procedure Rules (Document G Constitution) are all up to date. The current Procurement Strategy 2018-2022 was approved in 2018.
- Accounting practices - Codes of Practice are complied with. Prudential Indicators are prepared and reported to Council and monitored throughout the year. Regular budget monitoring takes place throughout the year. IA also reviews controls over income collection and monitoring.
- Updates in relation to Business Continuity and Civil Contingencies arrangements submitted on a regular basis in line with the Corporate Risk Register, Risk CORP04 and Business Continuity and Civil Contingencies Group meet monthly.
- The annual Internal Audit Plan is risk-assessed and takes account of Council aims and objectives, and corporate policies and procedures; to include a review of the Risk Management corporate arrangements, and testing the mitigating controls in place for a sample of risks noted in the Corporate Risk Register.
- Internal Audit Strategy & Annual Plan 2021-2022 approved by Governance and Audit Committee 24 February 2021, & continues to take account of additional risks presented by the pandemic.
- IA's annual audit plan can address any necessary re-prioritisation of work, allowing IA to be reactive to any changes in risk within the Council.
- Internal audit reports issued to Managers highlight the risks of not implementing any IA recommended actions. A follow-up audit is conducted of action plans issued. If CMIA considers that any fundamental risks have not been addressed by a Manager this is reported to Governance and Audit Committee who has the discretion of requesting that Manager to attend & explain reasoning for non-compliance.
- The appointed Auditor considers the Council's arrangements to secure economy, efficiency and effectiveness in his letter he has stated that the Council has complied with its responsibilities to the use of its resources.
- The Council Objectives are aligned to Strategies.
- Regular meetings of the Emergency and Business Continuity Management Group take place to review Corporate and Service Area Emergency and Business Continuity Arrangements and Plans as well as recommendations arising from past incidents and exercises to evidence risk, identify emerging trends, and document any lessons learnt for follow up.
- Risk evaluation always appears on agendas.
- Regular Quarterly Internal Audit Progress Reports to Governance and Audit Committee for monitoring (e.g. Internal Audit Progress Report for

	<p>period 1 April 2021 to 30 June 2021 presented to Governance & Audit Committee on 9 September 2021).</p> <ul style="list-style-type: none"> • Summary of work and audit opinion on assurance provided annually in Internal Audit Annual Report at year-end. IA Annual Report for 2020/21 approved by Governance & Audit Committee 3 June 2021 • Follow-up IA reviews to monitor implementation of required actions. • Internal controls, risk & governance processes are monitored according to the Internal Audit Charter (last version approved by <u>Governance & Audit Committee 24/2/21</u>) & the Annual Internal Audit Strategy and Plan. • Compliance with the Code of Practice on Managing the Risk of Fraud and Corruption ('CIPFA', 2014). • Internal Auditors have procedures in place if fraud discovered. • An Officer in the IA team is an accredited Counter Fraud Technician. • Officer(s) of the IA team hold a CIPFA Certificate in Investigative Practices ('CCIP'). • 'Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering)' updated and approved by Council 17 June 2021 (minutes confirmed 23 September 2021) has been written with regard to the Code of Practice & updated to ensure all requirements are included. • IA undertakes counter fraud work where required (as well as dealing with the discovery of fraud as considered earlier) and presents Counter-Fraud Report to Governance and Audit Committee annually (<u>2020/21 Counter-Fraud Report presented to Governance & Audit Committee on 3 June 2021</u>). • Council complies with Audit Wales's annual National Fraud Initiative requirements, currently co-ordinated by IA. • Monitoring and response to fraud alerts (NAFN, wider networks, peers, etc); • Membership and active participation in professional networks and groups (Tisonline, KHub, etc); • IA offer advice to services on implementation of new systems and processes to ensure effective internal controls maintained; • Nominated Council Officers undertake various fraud training to maintain knowledge and expertise; • Where appropriate, successful prosecutions publicised on Council website (and in local press). • Covid-19 grant payments audited prior to payment (as easier to stop a payment than recover it); • Key financial control audits added to audit plan, to check controls, governance & risks whilst staff working from home • <u>AGS 2020/21</u> approved by Council on 25 November 2021 with the Statement of Accounts. The AGS contains the CMIA's annual opinion on assurance. • Up to 31/12/21 the IA function is headed by a CIPFA qualified CMIA, and the CMIA from 1/1/22 onwards is studying to gain an IIA qualification, Both CMIA's have considerable local government experience, and are supported by a team with appropriate knowledge and skills. Regular reporting to Governance and Audit Committee on
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	<p>the activity of IA is undertaken. Robust risk-based forward work programme and business planning is in place.</p> <ul style="list-style-type: none"> • IA evaluates and improves the effectiveness of risk management, control & governance processes in accordance with PSIAS, which is self-assessed and reported to Governance and Audit Committee annually along with any improvements required. A peer review is undertaken every 5 years (next one due circa March 2022, for which preparations are already in-hand via the Welsh Chief Auditor Group – see below). • IA provides an individual assurance to Managers after each audit review – these are then used to provide an overall corporate level of assurance annually, which feeds in to the <u>AGS</u>. • A re-structure of IA was implemented in May 2019, and another in November 2020. The service has been fully resourced since 1 December 2020. • A new CMIA will be in place from 1 January 2022, who has considerable experience in IA, has a 6-week window to ‘shadow’ the existing CMIA, and is supported by a knowledgeable & skilled Audit Manager (see point G3.2 below). • Two members of the team are currently pursuing the Institute of Internal Auditors’ professional training qualification. • Governance and Audit Committee established that sets its own work plan. Committee is chaired by a Member of the opposition group (until May 2022 when Lay Person shall be Chair, per 2021 Act provisions). • Ongoing preparation and implementation of changes affecting the Governance and Audit Committee in light of the 2021 Act. The Governance and Audit Committee was informed, in a report on 24.2.2021 Meeting, of the changes to their role regarding self-assessment reports of the Council, and regarding panel performance assessments, as well as the change of name, and changes to the Chair/Vice Chair and composition. • The Governance and Audit Committee’s Terms of Reference were updated on 6 December 2018. • Update report on 2021 Act presented to Governance and Audit Committee 3.6.2021, to include updating Governance and Audit Committee regarding changes to Constitution affecting Committee including: <ul style="list-style-type: none"> -Recruitment of lay members and the Mid Wales CJC Governance and Audit Sub-Committee; and -Regarding the Committee’s functions relating to: <ul style="list-style-type: none"> ○ reviewing and assessing the performance assessment of the Council; ○ considering the Council’s draft annual Self-Assessment report; ○ considering any report from the Auditor General and Council’s draft response; ○ review of the Council’s complaints handling function; and ○ role regarding Panel Performance Assessments (from May 2022). • Changes made during 2021-2022 include preparations for:
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	<ul style="list-style-type: none"> ○ Terms of reference/remit/composition changes (including recommendations to Council from Cross-Party Constitution Working Group and changes to Constitution approved by Council at its 23.9.2021 Meeting); ○ Change of name to 'Governance and Audit Committee'; ○ Membership to be 2/3 Councillors and 1/3 Lay Persons (as defined in Act) – –recruitment completed (Council approved appointments 9.12.21); ○ Committee duty to appoint own Chair and Deputy Chair; ○ Chair must be lay person –recruitment completed (Council approved appointments 9.12.21) and Chair/Deputy Chair shall be appointed from Lay Members; ○ Deputy Chair must not be member of Local Authority Executive; and ○ In absence of Chair & Deputy only non-executive Members can chair. <ul style="list-style-type: none"> ● Size of Governance and Audit Committee review completed and change of size from May 2022 approved (9). ● The Governance and Audit Committee has an effective Lay Member and Membership of Governance and Audit Committee considered in line with 2021 Act: Lay member recruitment completed, taking into account 2021 Act requirements and termination of term of office of current lay member. Job Direction, Personal specification, and criteria approved by Council 10/12/20. ● <u>Membership details</u> for Governance and Audit Committee and all Scrutiny Committees is available on the Council's website. ● Regular meetings between CMIA and Chair of Governance and Audit Committee, advice given by MO and also regular meetings, as necessary between MO and Chair, and MO, CMIA & Audit Wales. ● Regular Meetings between Governance and Audit Committee Members and external regulator Audit Wales (with and without Officers) ● Training for Members and regular training/updates provided to Governance and Audit Committee. ● Chair of Governance and Audit Committee attends Welsh Governance and Audit Committee Chair network group to develop and compare role within Local Authorities. ● A New <u>ICT and Digital Strategy for 2018-2022</u> has been approved and all policies are up to date including (all approved in February 2019): <ul style="list-style-type: none"> ○ <u>Data Protection & GDPR Policy</u>; ○ <u>Information Security Policy</u>; and ○ <u>Records Management Policy</u>. ● Mandatory E-learning training modules on Data Protection and Information Security must be completed by all Staff. ● Designated Data Protection Officer. ● Corporate Lead Officer Customer Contact is the Senior Information Risk Owner ('SIRO') and has attended appropriate training for that role. ● The following responsible Officers are identified: <ul style="list-style-type: none"> ○ IT Security Officer ('ITSO'); and ○ Information and Records Management Officer ('IRMO')
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- In addition, Corporate Data Protection Group and Emergency & Business Continuity Meeting consider Information security.
- Regular Internal Audit of data protection Registration requirements and procedures following Audit Wales audit have been implemented.
- Ceredigion County Council signed Wales Accord on the Sharing of Personal Information ('WASPI') and therefore uses WASPI framework for Information Sharing Agreements.
 ***The Accord is a common set of principles and standards under which partner organisations will share personal information. Organisations who adopt the Accord will show their commitment in meeting the agreed conditions, obligations and requirements within the framework.
- In most cases agreements are forwarded to the Data Protection Officer.
- There is also a public register on WASPI Website.
- Regular external Assessments e.g. Compliance with Code of Conduct.
- Internal performance monitoring and evidence.
- Cross matching data happens across the different services.
- Performance Indicator values are validated with evidence.
- Retention Schedule –now published on intranet.
- The current Medium Term Financial Strategy ('MTFS') was established during the 2013-14 year and fundamentally updated and approved by Council on the 24th February 2016. The Current MTFS is that of 2018/2019 Onwards, but has now been amended to reflect the 2021/2022 provisional revenue settlement and updated to:
 - Reflect the impact of Covid-19
 - Reflect 'Boosting Ceredigion's Economy – A Strategy for Action 2020-35'
 - Amend the transformation savings plan
 - Project forward cost pressures
 - Reflect data changes, regulations, plans, policies and strategies
 and is being presented to Cabinet for approval 23,2,2021 for approval to then be presented to Council on 5.2.2021.
- This now includes a policy framework for setting the budgets annually as well as a three-year plan. The MTFS features as a corporate risk that is updated at least three times a year. The annual budget setting also included a risk assessment. The Council is responding to the proposal in the 2016 Wales Audit Office (now Audit Wales) Annual Improvement Report, and considering the report in light of the MTFS through ensuring that the Council's financial management arrangements are sufficiently robust to meet the significant challenges ahead.
- A Strategic Plan has been developed and has improved the programme of work necessary to consider service priorities whilst addressing financial constraints.
- An annual budget project plan/timetable is established to ensure that a balanced budget is approved within the statutory period in accordance with the Councils budget framework.

	<ul style="list-style-type: none"> • Regular budget reports are taken to Cabinet and Leadership Group throughout the year and operational budgets are monitored on a monthly basis. • Quarterly Executive Panel meetings take place if required with Corporate Lead Officers together with the Leader of the Council, the CE, Corporate Lead Officer for Finance and Cabinet Member with Finance responsibility.
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Principle of Good Governance	How we meet these Principles
<p>G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	<ul style="list-style-type: none"> • Council's Website. • Council and Cabinet meetings are broadcasted. • Standard templates for Cabinet, Scrutiny and Council. • Compliance to the Welsh language Standards. • Use of Modern.Gov for publishing agendas and Councillor Information. • Council preparing for implementation of changes to be introduced by 2021 Act, which include for Council to consult and publish a public participation strategy with the aim of increasing public participation in local democracy, and improving transparency. • Council compliance with The Local Authorities (Coronavirus) (Meetings) (Wales) Regulations 2020, which allow for remote access for meetings and public access/publishing of documents requirements. • Work is underway to prepare a Community Engagement Policy that will meet the requirements of the 2021 Act, which will also include how we will encourage participation in decision-making, although final guidance is awaited from Welsh Government regarding this part of the legislation. • Council Roadmap provides up-to-date information for citizens on services being provided due to Covid-19 pandemic, in order to provide clarity for County residents. • The Council has been out to tender and awarded the contract for installing equipment in the Council Chamber that will enable hybrid meetings to take place as well as being able to broadcast those meetings. The equipment will be installed over the winter. • The Council provides alternative ways for citizens to access information if they don't have access to digital services. The Citizen can telephone the Council's Contact Centre or visit its Libraries where public access to computers are available or free 4G Wi-Fi to allow anyone to use their own device. • Councillors' contact details, attendance records, Committee membership and Declarations of Interests available on the Council's Website. • Councillors' annual reports available on the Council's Website. • Overview and Scrutiny Annual Report available on the Council's Website. • Democratic Services Annual Report available on the Council's Website.

- The County Council's Well-being and Improvement Objectives Annual Report is published on the Ceredigion County website to inform Ceredigion citizens what activities and actions the Council undertakes in support of its Well-being and Improvement Objectives. This also forms part of the Council's self-assessment. A summary plan is also available in public offices for our citizens.
- Annual financial statements are published on the Council's Website.
- Appropriate approvals.
- Corporate Performance Management arrangements.
- Ownership of planning and transformation.
- AGS.
- Council's AGS evidences how it complies with the seven core Governance Framework Principles and sub-principles contained in the Framework and in the Local Code of Corporate Governance, including how it puts in place proper arrangements for the governance of its affairs, facilitates the effective exercise of its functions, and makes arrangements for risk management (the Governance Framework was developed in 2010 and has been revised in accordance with the CIFA/SOLACE Delivering Good Governance in Local Government Framework 2016). In compliance also with Local Government (Wales) Measure 2009 and The Well-being of Future Generations (Wales) Act 2015.
- Assessment of the framework for corporate governance carried out to ensure compliance e.g. updated to reflect changes necessary because of Covid-19 pandemic. Decision by Council whether AGS approved e.g. updated and approved by Council 25 November 2021 (with accounts).
- Council's Local Code of Corporate Governance demonstrates how it has the necessary corporate governance arrangements in place to perform effectively, and is a public statement that sets out the way the Council will meet that commitment.
- AGS shared with accounts, reviewed and updated with Members and Officers providing a wider engagement process. Members and Officers carry out a review of the AGS annually.
- Financial implications are a requirement for inclusion in all Cabinet Meeting reports. Financial Regulations and Financial Procedure Rules (Document F Constitution), Contract Procedure Rules (Document G Constitution) are all up to date. The current Procurement Strategy 2018-2022 was approved in 2018.
- Accounting practices - Codes of Practice are complied with Prudential Indicators are prepared and reported to Council and monitored throughout the year. Regular budget monitoring takes place throughout the year. IA also reviews controls over income collection and monitoring.
- A good working relationship exists with Welsh Government as key regulator and external regulators, including Audit Wales, Estyn, CIW, Financial Services Authority ('FSA') and Food Standards Agency as key regulators. Regular dialogue is maintained with representatives from Audit Wales.
- Audit Wales Protocol documented and procedures in place to ensure all 'Management Response Forms' from each Audit Wales report

	<p>addressed and that Service responses are presented to Leadership Group, Governance and Audit Committee and Audit Wales.</p> <ul style="list-style-type: none"> • Regarding monitoring of progress of actions/recommendations, Governance Officer is Audit Wales point of contact for outstanding Management Response Forms ('MRFs') for 2019/20 & 2020/21, and ongoing governance-related MRFs/governance matters. Corporate Performance and Improvement Officer is point of contact for performance-related MRFs/performance matters. This system is set out in a Protocol, approved by Leadership Group and presented to Governance and Audit Committee, with updated version (to reflect that the Corporate Performance and Improvement Officer is in post) presented to Governance and Audit Committee 9.9.2021 Meeting. • Monthly meetings are also being held with Audit Wales to discuss ongoing work and matters to be presented to the Governance and Audit Committee and regular dialogue is maintained with representatives from Audit Wales. • Recommendations from Audit Wales are taken forward in the Corporate Performance Management arrangements. • All Audit Wales reports presented to Leadership group and Governance and Audit Committee, which monitors implementation of corrective actions required. • Monitoring of progress of Actions process being developed. • Up to 31/12/21 the IA function is headed by a CIPFA qualified CMIA, and the CMIA from 1/1/22 onwards is studying to gain an IIA qualification, Both CMIA's have considerable local government experience, and are supported by a team with appropriate knowledge and skills. Two members of Staff currently studying for the Chartered Institute of Internal Auditors qualification, and two are developing ICT auditing skills. • IA Officers undergoing audit qualifications to enhance knowledge, skills and competency. • A re-structure of IA was implemented in May 2019, and another in November 2020. The service has been fully resourced since 1 December 2020. • A new CMIA will be in place from 1 January 2022, who has considerable experience in IA, has a 6-week window to 'shadow' the existing CMIA, and is supported by a knowledgeable & skilled Audit Manager. • The role of CMIA has free and unfettered access to the Chair of the Governance & Audit Committee and both meet regularly during the year (and these meetings continue remotely during the Covid-19 pandemic). • Robust risk-based forward work programme and business planning is in place. • Regular reporting to Governance & Audit Committee on the activity of IA is undertaken, i.e. quarterly Internal Audit Progress Reports to Governance & Audit Committee for monitoring progress performance and improvement and summary of work and audit opinion on assurance provided annually in Internal Audit Annual Report at year end. Follow-up reviews undertaken to monitor corrective actions are implemented.
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- Internal Audit Charter regularly reviewed and approved by Governance & Audit Committee (last version approved by Audit Committee 24/2/21).
- CMA provides annual objective opinion on assurance placed on Council's risk management, control and governance processes, based on the individual assurances given to Managers after each audit review, & feeds into the AGS.
- Compliance with PSIAS reported annually to Governance & Audit Committee with resultant improvement plan. Peer review of assessment every five years (next one due circa March 2022, for which preparations are already in-hand via the Welsh Chief Auditor Group).
- IA's mission is to enhance & protect organisational value by providing risk-based & objective assurance, advice & insight. This is detailed in the internal Audit Charter, which also states IA's right of access (as per the Council's Financial Regulations/Constitution).
- Recommendations from Audit Wales are taken forward in the Corporate Performance Management arrangements.
- The Council is learning and continually works towards improvement.
- Five-yearly external assessment of IA is undertaken as required by PSIAS.
- The last Internal Audit External Assessment was undertaken in November 2016 by Conwy County Council and was reported to Audit Committee, along with the resultant improvement Plan (next one due circa March 2022, for which preparations are already in-hand via the Welsh Chief Auditor Group).
- IA progress, performance & improvement is reported to Audit Committee quarterly.
- PSB's terms of reference and Well-being Plan, and annual report from PSB.
- The Ceredigion County Council Overview and Scrutiny Co-ordinating Committee is responsible for taking an overview of the overall effectiveness of the Board.
- Partnership and Accountability agreements are established in collaborative projects.

7. Related Documents

The following table sets out the Key Documents, Contributory Processes and Regulatory Monitoring that support the achievement of the core principles.

Key Documents which support the achievement of the core Principles		Contributory Processes / Regulatory Monitoring
Alcohol and Drug Misuse Policy Annual Governance Statement Annual Statement of Accounts Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering) Property Asset Management Plan Cabinet & Committee Reports Code of Conduct for Members Code of Conduct for Officers Community Engagement Policy Concerns and Complaints Policy Concerns and Complaints Information Booklet Confidential Reporting Code Constitution Contract Procedure Rules 2017 Corporate Communications Strategy 2019-2022 Inc. Media Relations Corporate Health, Safety and Well-being Strategy Corporate Risk Register Corporate Strategy 2017-2022 Data Protection Policy and GDPR Policy Declaration and Registration of Hospitality and Interests Policy Democratic Services Annual Report Dignity at Work Policy Disciplinary Policy Disclosure and Barring Service/Safe Recruitment Policy Domestic Violence Policy Community Engagement Policy (2013) Complaints Policy (public) 2015 Data Protection Policy 2019 Economic Strategy 2020-2035 Email Policy Environmental Information Regulations Policy	Managing Employee Performance Policy Managing Change Policy Market Forces Supplement Policy Model Performance Management Policy Modern Slavery Policy Local Code of Corporate Governance Medium Term Financial Strategy 2018-2019 onwards Members Allowances 2019-2020 Member Handbook Member Personal Development Schedule of Members' Remuneration Members learning & development strategy Minutes of Meetings Office Accommodation Strategy Officer & Member declarations of Interest Gifts & Hospitality Registers Overview and Scrutiny Annual Report Pay policies Policy and Guidelines for Safeguarding Children and Adults at Risk Political Restrictions Policy Public Engagement Toolkit Procurement Strategy 2018-22 Redeployment Policy Regulation of Investigatory Powers Act 2000 ('RIPA') Part II Directed Surveillance, Use of Covert Human Intelligence Sources and Obtaining Communications Data Corporate Policy and Procedures Document	Governance and Audit Committee Leadership Group Ceredigion Procurement Forum Community Safety Partnership CPM Performance Board CPM Executive Panel Democratic Services Committee Ethics & Standards Committee Employee Forum External Inspection & Review Agencies Iechyd Dda Group Internal Audit Mid & West Wales Safeguarding Board Overview & Scrutiny Committee Public Service Board Police & Crime Panel Cross Party Transformation and Efficiency Group Cross Part Constitution Working Group Audit Wales Office Welsh Language Committee

<p>Overview and Scrutiny Public Engagement Protocol Engagement with Service Users List External Audit Reports Financial Management Standards Financial Procedure Rules 2009 Forward Plan of Decisions Freedom of Information Act 2000 Policy Grievance Procedure Honorary Policy Health and Safety Policy 2019 Income Management and Service Cost Recovery Policy ICT and Digital Strategy Information Security Policy 2019 Inspection Reports Integrated Impact Assessment Toolkit Internal Audit Plan</p>	<p>RIPA Social Media Selection and Recruitment Policy Smoke-free Workplace Policy Information and Records Management Policy Record of Decisions Risk Management Strategy Scheme of Delegation Service Plans Social Services Complaints Policy and Procedure Social Media Policy Social Media Editorial and Administration Policy Strategic Equality Plan 2020 – 2024 Stress Management Policy Suspension Policy and Procedure Training and Development Strategy Treasury Management Policy Well-being and Improvement Plan Unacceptable Actions Policy Whistleblowing Policy Welsh Language Standards Workforce Plan Strategic Plan Work Life Balance Policy</p>	
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