

Local Code of Corporate Governance



Approved by Council [insert date]

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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. 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.

3. 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 are 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

4. 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.

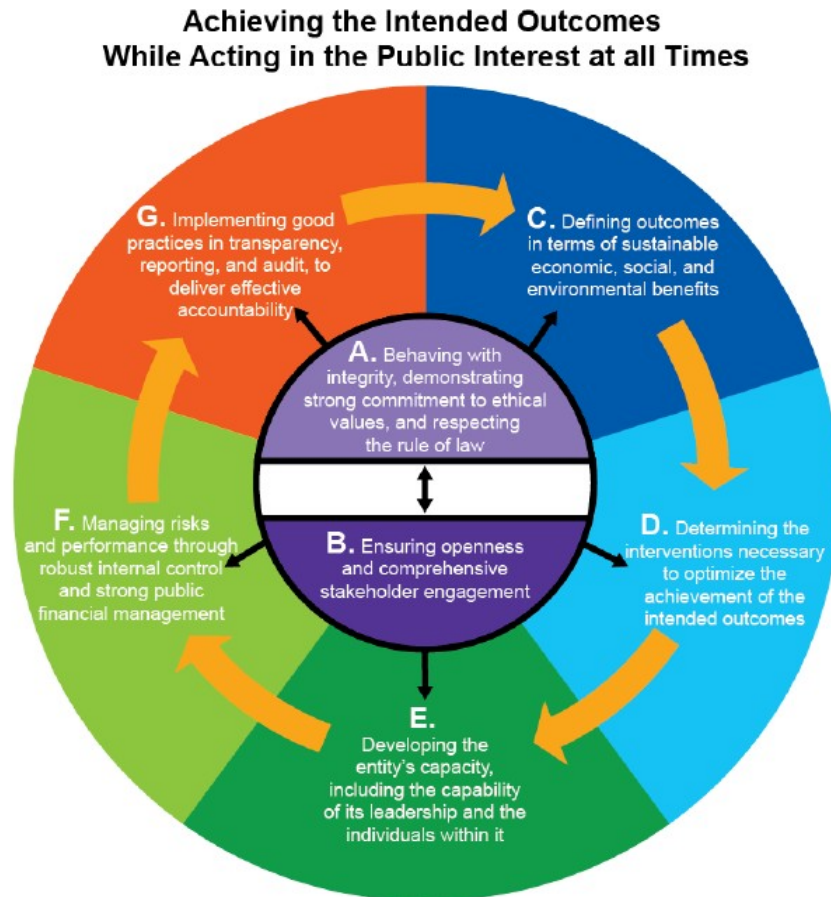
5. The Governance Framework

In 2014 the Chartered Institute of Public Finance & Accountancy (CIPFA) and the International Federation of Accountants (IFAC) collaborated to produce the *International Framework: Good Governance in the Public Sector* (2014). This framework was produced with the aim of encouraging better service delivery and improved accountability by setting a benchmark for good governance in the public sector.

The *International Framework* states that 'the fundamental function of good governance in the public sector is to ensure that entities achieve their intended outcomes while acting in the public interest at all times.' The framework sets out 7 key principles for achieving good governance, which are set out in Figure 1 below. Principles A and B set out the overarching requirements for acting in the public interest at all times, whilst principles C to G set out the other requirements which must be met in order to deliver good governance.

Figure 1 below defines the relationships between the Principles for Good Governance in the Public Sector set out in the *International Framework*:

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



In 2016 CIPFA worked in collaboration with the Society of Local Authority Chief Executives (SOLACE) to produce their *Delivering Good Governance in Local Government Framework (2016)*. This framework is based on the core principles of the *International Framework*, which have been interpreted from a local government context.

This Local Code of Corporate Governance has been developed in accordance with and is consistent with the CIPFA/SOLACE *Delivering Good Governance in Local Government Framework (2016 Edition)* and CIPFA/SOLACE *Delivering Good Governance in Local Government Framework Guidance notes for Welsh authorities (2016 Edition)*.

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 A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	
Sub-principle	How we meet these Principles
Behaving with integrity	<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* (review undertaken and currently awaiting approval) 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). • Day to day advice is provided by the Monitoring Officer ('MO') and Scrutiny Support Officer. • <u>Disciplinary Policy</u> (Nov 2017). • Personal Development Review. • Register of Members interests, available from the Council's Democratic Services, reviewed by MO. • <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. • Declaration of interest process to be extended to include requirement regarding related-parties: that officers and Members declare if they are closely-related to other officers, Members or teachers. Specific declaration/ return required if this includes/does not include a Chief Officer (and to state relationship). • Declaration of interest process to be extended to include requirement that Members specify Directorships- company name and number, (un)remunerated, private interest or Council appointment. MO to remind Members of the need to accurately disclose all Directorships (including dormant companies). • Declaration of interest process to be extended to include requirement that Members specify role within memberships- observer, member, volunteer, Committee member, Board member or Trustee. • Officers' declaration of interest to include requirement to declare if they or a close family member, or any person or organisation acting on their behalf, are on the Board, management committee or other controlling group of an organisation with which the Council has significant dealings. • The Code of Conduct for Officers has been substantially reviewed and

will be updated soon.

- Update advice on Council Employees' Declarations and Registration of Interests (via news email updates)
- MO advising of Officers re declarations of interest is ongoing via regular reminders through News Updates on CeriNet system and at Leadership Group.
- Chief Officers' annual Declarations of Interest and continuing obligations to declare interests.
- 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.
- MO to undertake enquiries with company secretaries as necessary to ascertain basis of Members interests within charitable organisations or companies, and rationale. Also to seek amendment of Articles of Association or resignation of Council directorships if necessary
- 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 of 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:
 - 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.
- Dispensations forms for Members updated (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.
- 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.
- MO meets with political group leaders quarterly to consider their new

duties to uphold standards of conduct of Members in their group.

- Political group leaders to engage with the Ethics and Standards Committee as required in pursuance of their new duties.
- Political group leaders to complete template setting out actions undertaken to evidence compliance with their new duties.
- Local Resolution Procedure for Members: ungrouped /unaffiliated Member receives Council Chair/Vice Chair' advice/support.
- The Ethics and Standards Committee has 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.
- The Terms of Reference of the Development Management Committee (formerly Development Control Committee) have been revised to clearly state its purpose, role and responsibilities, and how it links to Corporate Priorities.
- An Operational Procedures document for the Development Management Committee has been revised. The Operational Procedures define applications that are strategically important and 'major' planning applications.
- The Scheme of Delegations contains criteria for applications, which must be referred to the Development Management Committee, and those applications that can be delegated to the Corporate Lead Officer.
- A Protocol for Good Practice for Councillors at Development Management Committee has been produced and included in the Constitution.
- A 'cooling-off' group has been established within the Development Management Committee Operational Procedures in order to review planning applications, which may, if approved, be a significant departure from policy.
- 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.
- The Corporate Strategy 2022-2027 includes Corporate Well-being Objectives setting out the Council's priorities and high level objectives with supporting actions on an annual basis.
- Regular dialogue with Public Services Ombudsman for Wales ('PSOW'), and other regulators including Estyn, CIW, ICO and IPCO.
- Minutes for all committees contain Declarations of Interest-Officers and Members.
- The Constitution 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 is ongoing, as the Constitution is a live document, to reflect legislative changes and according to need.

- Politically Balanced Constitution Cross Party Working Group meets regularly to consider proposals for Constitution updates.
- MO/Governance Officer report to Council to update delegations and Constitution.
- The Council has established a Task and Finish Group (T&F group) to develop actions that will improve the Planning Service including decision making.
- 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. 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 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 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.
- Code of Conduct Training provided to all Members.
- Committee and Members are advised by the MO.
- Ethics and Standards Committee engage actively in the training of Members.
- Annual Ethics & Standards Committee Report reported to Council in October 2022.
- Governance and Audit Committee carry out a benchmarking exercise annually to provide further assurance on the review of the Annual Governance Statement ('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.
- Record of Decisions, made by the Covid-19 Leadership Group ('Gold Command') published on the Council's Website.
- 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.
- 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.
- Politically Restricted Post Register for Officers maintained and Political Restrictions on Local Government Employees Policy available to employees on CeriNet.
- Ethics Audit undertaken during 2019. Follow up Internal Audit of Council's arrangements regarding Ethics also in progress (currently in review).
- Whistleblowing Policy available to Employees and Contractors (updated

	<p>2018 – currently under review) on CeriNet and is updated as necessary.</p> <ul style="list-style-type: none"> • 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. • Revised <u>Corporate Concerns and Complaints Policy</u> published 1.10.2021. • 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. Development Management Committee delegated decisions published for each Development Control Committee. • <u>Register of Contracts</u> published on Council Website. • Necessary changes to Constitution regarding Governance and Audit Committee per 2021 Act approved by Council 23.9.21, 3.3.22, 8.7.22 and 20.10.22. • Governance and Audit committee comprises of 6 County Council Members and 3 lay members (9 total).
<p>Demonstrating strong commitment to ethical values</p>	<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. • Officers such as Internal Auditors, sign an annual Code of Ethics affirmation. • Internal Audit Charter approved by <u>Governance & Audit Committee</u> annually. • 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. • Employee Handbook is reviewed annually, is available on <u>CeriNet</u>, sets out the expected <u>Employee behaviour</u> 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

	<p>Council Managers.</p> <ul style="list-style-type: none"> • 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. • <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. • In-House software used to retrospectively check for suspected duplicate payments. • <u>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.</u>
<p>Respecting the rule of law</p>	<ul style="list-style-type: none"> • <u>Council Constitution</u> • Consideration is given to the Data Protection Principles, and processing of personal information in the context of Council Committees and all Members. • Training has been scheduled for all Members (Introduction for Council, including GDPR) following the May 2022 Elections. • 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. • 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. • Gold Command Record of Decisions published on the Council's website). • The 2021 Act has an effect on corporate bodies, including the Council, and work to ensure compliance has taken place, 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. • GAC Terms of Reference updated according to the new Act. • 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 <u>Governance and Audit Committee.</u> • <u>Financial Regulations and Financial Procedure Rules (Document F</u>

Constitution).

- Contract Procedure Rules (Document G in the Council's Constitution).
- Codes of Conduct (see above).
- Compliance with Specific Codes e.g. Internal Auditors' Public Sector Internal Audit Standards ('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 Constitution and Internal Audit Charter.
- Register of Members' Interests published on the Council Website.
- Chief Officers provide support and advice to Members.
- 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.
- Effective '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).
- Effective External Audit, Internal investigations.
- Whistleblowing Policy (in process of review) and Disciplinary Policy.
- An Officer in the IA team is an accredited Counter Fraud Technician.
- An Officer in the IA team holds a CIPFA Certificate in Investigative Practices ('CCIP').
- Council complies with Audit Wales's annual National Fraud Initiative 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.

	<ul style="list-style-type: none"> 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 B: Ensuring openness and comprehensive stakeholder engagement	
Sub-principle	How we meet these Principles
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 2022-2027</u>. <u>Ceredigion County Council Website</u> provides information to the public. 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>. 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)</u> (<u>Document N Constitution</u>) has been approved by Council and has been used on several occasions Protocol for speaking at the Development Management Committee in place (Part 4 Document I <u>Constitution</u>). Protocol for access by Cabinet Members to Overview and Scrutiny Committee approved by Council (<u>Part 5 Document M2 Constitution</u>). In accordance with the requirements of the 2021 act, arrangements have been made to enable hybrid meetings to be held from May 2022. New equipment has been installed in the Chamber. Council and Cabinet meetings are being broadcasted on the Council's Facebook pages. Members of the public can attend to view meetings remotely or in person. <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 refers to legal implications, staffing implications, property / asset implications and risks and to reflect the new Corporate Strategy 2022 - 2027. <u>Standard templates and guidance</u> for reporting to Council, Cabinet and

	<p>Overview and Scrutiny Committees are used and all include the IIA results.</p> <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). (The Constitution Part 5). • The Protocol of Good Practice has been created in order to support Members of the Development Management Committee in ensuring that determination of applications will be based on sound material planning considerations, and not applicants' personal circumstances. • 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. • 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. • 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. • IIA conclusions reported to Council, Cabinet and Overview and Scrutiny. 8 IIAs went to Cabinet from 01.04.2022 to 07.12.2022 (2022-23 part year). • 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. • Well-being objectives for 2022-23 have been set in order to deliver the Corporate Strategy 2022-2027. • Corporate Complaints Policy has been reviewed and implemented. • Social Services Complaints Policy and Procedure has been reviewed. • Consultation Decision making tool (Consultation Tree and flowchart) 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 ○ All current consultations are available on the Council website; and ○ Consultations are published on Corporate section of Council Website. • Consultations 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.
Engaging	<ul style="list-style-type: none"> • PSB Terms of Reference available on the Council Website.

<p>comprehensively with institutional stakeholders</p>	<ul style="list-style-type: none"> • 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. • <u>Engagement with Service Users List</u> including stakeholders with whom the authority should engage is in place and <u>Engagement and Participation Policy</u>. • <u>Collaboration Standards for New Strategic Projects Guidance and Templates</u> are available. • Partnerships Include: <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>. • 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. • 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. • 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.
<p>Engaging stakeholders effectively, including individual citizens and service users</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>Engagement and Participation Policy</u> • A <u>Community Engagement, Consultations and Partnerships Page</u> has been created on <u>CeriNet</u>, which includes links to Engagement and Participation Policy, Engagement and Consultation Checklist, <u>Engagement with Service Users</u> and <u>Consultation Decision Making</u>

Tool.

- A new Engagement and Participation Policy for Ceredigion County Council, 'Talking, Listening and Working Together,' has been prepared and was agreed through the democratic process in Autumn 2022.
- All IIAs for Cabinet are assessed by the Equalities and Inclusion Manager, including whether effective engagement, involvement and consultation has taken place and informed strategic decision making process.
- Public Engagement Tool Kit
- Engagement with Service Users List.
- All school reorganisation proposals are required to have formally consulted with stakeholders through adhering to the Welsh Government's School Organisation Code.
- All current consultations 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.
- The Engagement and Consultation Checklist
- Corporate Strategy (2022-2027).
- IIA Tool Kit.
- Social Media Policy (revised Aug 2018).
- Guidelines on Corporate Branding (May 2019).
- Minutes of structured engagement meetings and events.
- Corporate Communications Strategy 2019-2022 is currently under review and a new Strategy will be developed in 2023.
- Overview and Scrutiny Public Engagement Protocol (2016) (Document N Constitution).
- Social media is being used to seek the public's views on matters being considered by Overview and Scrutiny Committees.
- 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.
- 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.
- 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.
- 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.
- A Well-being assessment (PSB) has been carried out that will inform the development of the PSB's Local Well-being Plan, which will be published in May 2023.

	<ul style="list-style-type: none"> • <u>The Corporate Well-being Objectives</u> are included in the Council's <u>Corporate Strategy 2022-2027</u> and are reviewed each year. • An <u>annual report</u> on progress made against the Council's Well-being objectives and Corporate priorities is 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.
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Principle C: Defining outcomes in terms of sustainable, economic, social and environmental benefits	
Sub-principle	How we meet these Principles
Defining outcomes	<ul style="list-style-type: none"> • <u>The Council's Corporate Well-being Objectives</u> are included in the Council's <u>Corporate Strategy 2022-2027</u> and are reviewed each year and reported in the Self-assessment and Annual Review of Performance and Well-being Objectives Annual Report published on the Ceredigion County Council website. • The purpose and the vision of the Council have been determined by Council and is contained in the <u>Corporate Strategy 2022-2027</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. • The <u>IIA tool and guidance</u> are available and training has been rolled out for Officers and Members. • <u>Engagement and Participation Policy</u> is available. • <u>Performance</u> information is outlined in the Council's Self-assessment and Annual Review of Performance and Well-being Objectives Annual Report . • 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. • 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). • Local performance measures are included in Business and service delivery plans.

	<ul style="list-style-type: none"> • 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. • Publication of service performance, including costs and value for money data is routinely considered within service reports.
<p>Sustainable economic, social and environmental benefits</p>	<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. • 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>IJA 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. • Wales procurement policy statement is aligned to the Council's <u>Procurement Strategy 2018-2022</u>. • The <u>IJA tool and guidance</u> is available and used to support decision-making. • Pre-decision Scrutiny encouraged where possible. • The <u>Medium Term Financial Strategy</u>.

	<ul style="list-style-type: none"> • <u>The Corporate Strategy 2022-2027.</u> • <u>The Transformation Programme.</u> • Public Services Board <u>Local Well-being Plan</u> was published in May 2018. • <u>Engagement and Consultation Checklists</u> are available on CeriNet. • The Council wide WFGA Group Action Plan. • <u>Strategic Equality Plan 2020-2024.</u> • <u>Annual Strategic Equality Plan monitoring report 2021-2022 has been approved and has been published on Council website.</u> • <u>Welsh Language Standards.</u> • <u>Annual Welsh Language Standards monitoring report.</u> • Annual Complaints and Compliments Report 2021/22 presented to Governance and Audit Committee 21.9.22, Corporate Resources Scrutiny Committee 2.10.22 and approved by Council 24.11.22. • A mandatory E-learning training module on Welsh Language Awareness must be completed by all Staff. • Members provided with Welsh Language Awareness and Equalities Training as part of their Induction Programme.
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Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes	
Sub-principle	How we meet these Principles
Determining interventions	<ul style="list-style-type: none"> • The <u>IIA 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. • <u>Medium Term Financial Strategy</u> regularly updated. • <u>Consultation decision tree tool</u> includes a guidance section on dissemination of consultation results. • Finance challenge regarding savings on Council Website.
Planning interventions	<ul style="list-style-type: none"> • A calendar is used to report deadlines and Board/Executive Panel dates are published with reports. • <u>Corporate Communications Strategy 2019-2022</u> currently being reviewed. A new strategy will be developed in 2023. • 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.

- 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.
- Helps identify capital requirements for inclusion in future capital programmes.
- 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.
- 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.
- Ensuring Staff with project management skills are available.
- 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.
- The Business Planning process for 2022-23 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.
- The Corporate Performance Management arrangements include
 - Weekly leadership Group meetings;
 - Quarterly reporting of progress against level 1 Business Plans;
 - Quarterly Performance Board meetings; and
 - Quarterly Executive Panel Meetings.
- Business Plans include budget and finance information and form part of the quarterly Corporate Performance Management arrangements.
- Budget Framework.
- Service Accountancy – Budget monitoring.

	<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 2022-2027.</u> • Internal Audit Strategy & Plan 2022/2023 approved by Governance & Audit Committee 10 March 2022.
Optimising achievement of intended outcomes	<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. • <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 IA, in accordance with the annual risk-based audit plan. • Internal Audit Strategy & Plan 2022/23 approved by Governance and Audit Committee 10/3/22. • <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. • 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.

Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it	
Sub-principle	How we meet these Principles
Developing the entity's capacity	<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 and revised in October 2022. Corporate induction sessions are part of these requirements, all new Staff must attend an induction session. Senior Managers present within these face-to-face or virtual sessions. • <u>CeriNet</u> (the HR intranet and resource to Staff and management) is continually reviewed and improved for effectiveness. • Learning & Development in 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 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

	<p>review of Staff. These have been further strengthened with the introduction of annual appraisals for all Staff via the Ceri HR system.</p> <ul style="list-style-type: none"> • 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. • 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; and • Waste. • Additional partnerships are included in the strategic Collaboration Projects List. • Strategic workforce planning is undertaken utilising the Strategic workforce planning tool kit and is completed by all service areas. The Workforce Plan 2022-2027 is currently being developed and will be published once approved by Cabinet in early 2023. Once in place, annual updates on progress of the workforce plan are reported to scrutiny.
<p>Developing the capability of the entity's leadership and other individuals</p>	<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 sets out the roles and responsibilities of Members (Part 3.4 Table 4) and senior Officers (Part 2 Article 2)</u> • 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. • Learning and Development opportunities are offered to those within a Leadership role or who are aspiring leaders. • 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) and Financial Regulations and accompanying financial procedures (Part 4 Document F Constitution) are reviewed on a regular basis.</u> • 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. • Comprehensive Induction Programme for Members. • 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).
- 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 used to develop a Members' Training Plan.
- Induction and Corporate Manager Development plans are in place.
- Induction information, Staff handbook and Managers Toolkit available on CeriNet.
- E-learning packages are regularly being developed and rolled out for mandatory and non-mandatory training for staff and Members.
- Performance Reviews are undertaken by all Staff as part of the Ceri system Performance Management module.
- Training provided to Members (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.
- Members attend various events, seminars and conferences (see above).
- Learning & Development is available to Staff and Members in a range of subjects, accessible via Ceri self-service
- Managers can also book Staff onto relevant events via Managers Self-service.
- Scrutiny self-assessment undertaken annually.
- 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.
- Engagement with Service Users list.
- Engagement and Participation Policy.
- Attendance records published annually.
- Members are encouraged and supported to complete Annual Reports, which are published on the Council's website.
- Chair of the Democratic Services Committee attends the National Network, facilitated by the WLGA.
- 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.
- Training provided to Members (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.

- 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 the Democratic Services Committee attends the National Network, facilitated by the WLGA.
- 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.
- Human Resources policies.
- Smoke-Free Workplace Policy.
- Alcohol and Drug Misuse Policy.
- 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 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.
- Counselling service is also available to Members.

Principle F: Managing risks and performance through robust internal control and strong public financial management	
Sub-principle	How we meet these Principles
Managing risk	<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 Management Framework 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 Pentana audit management software system. Cabinet report template expanded to include risks and implications arising. • Corporate Performance requires regular updates for Risk. • Specific Project Risk Monitoring is undertaken. • All Risks are allocated to a Corporate Lead Officer (Risk Owner).
Managing performance	<ul style="list-style-type: none"> • Corporate performance management is linked to the Well-being and Improvement Objectives, <u>Corporate Strategy 2022-2027</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 2022-2027</u>. • Self-assessment and Annual Review of Performance and Well-being Objectives Annual Report approved by Council annually. • 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'). • Governance and Audit Committee carries out annual self-assessment. • 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. EQA completed May 2022. • 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.

- Chief Officers provide support and advice to Members.
- Council / Cabinet report template updated to include reference to legal implications, staffing implications, property/asset implications and risks.
- Financial implications are a requirement for inclusion in all Cabinet Meeting reports.
- Advice provided by Chief Finance Officer.
- Advice given by the MO.
- Agreement on the information that will be needed and timescales.
- Scrutiny arrangements are in place which provide opportunities to challenge decision making and review the provision of services. The scrutiny function's 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.
- Training for Members on the role of Scrutiny.
- Scrutiny Chair and Vice Chair training provided.
- Membership details for all Scrutiny Committees is available on the web.
- The Council's Overview and Scrutiny Co-ordinating Committee is 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.
- Governance and Audit Committee.
- The Council revised its Corporate Performance Management arrangements in 2017 to improve monitoring of its business plans and performance indicators. These are also linked to the Corporate Well-being Objectives and the Corporate Strategy 2022-2027.
- Transformation and Risks are all referred to joint Local Government meetings and Panels.
- Scrutiny Committees may request reports at any time.
- 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 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

	<p>throughout the year. Regular budget monitoring takes place throughout the year. IA also reviews controls over income collection and monitoring.</p> <ul style="list-style-type: none"> • Business/Service plans are monitored to ensure delivery outcomes are achieved.
<p>Robust internal control</p>	<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 quarterly. • 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 reports issued to Managers highlight the risks of not implementing any IA recommended actions. Fundamental & significant recommended actions are followed up and reported to Governance and Audit Committee. 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. • The Council's Risk Management Framework. • 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 approved by Governance and Audit Committee • 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. • Summary of work and audit opinion on assurance provided annually in Internal Audit Annual Report at year-end. • Follow-up IA reviews to monitor implementation of required actions. • Internal controls, risk & governance processes are monitored according to the Internal Audit Charter and 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.

- IA undertakes counter fraud work where required (as well as dealing with the discovery of fraud as considered earlier).
- An Officer in the IA team is an accredited Counter Fraud Technician.
- An officer) in the IA team holds a CIPFA Certificate in Investigative Practices ('CCIP').
- 'Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering)' has been written with regard to the Code of Practice & updated to ensure all requirements are included.
- Council complies with Audit Wales's annual National Fraud Initiative requirements, currently co-ordinated by IA.
- IA presents Counter-Fraud Report to Governance and Audit Committee annually.
- 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;
- Key financial control audits added to audit plan, to check controls, governance & risks whilst staff working from home
- AGS 2021/22 approved by Council on 19 January 2022 with the Statement of Accounts. The AGS contains the CMIA's annual opinion on assurance.
- The IA function is headed by a CMIA who is currently studying to gain an IIA qualification, they 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 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 resourced since 1 December 2020.
- 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 Lay Person, per 2021 Act provisions.
- The Governance and Audit Committee's Terms of Reference were updated on 6 December 2018.
- Size of Governance and Audit Committee review completed and change of size to 9 members (1/3 Lay Members).
- 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

	<p>Scrutiny Committees is available on the Council's website.</p> <ul style="list-style-type: none"> • 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, 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.
Managing 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 • <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. • Officers are considering the introduction of privacy notices in relation to applications to all Members, including the Development Control Committee/Development Management Committee. • Training has been scheduled for Members on their obligations under the GDPR as part of the new Member training and a section on said legislation is now included in the protocol for Members in planning. • 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. • ***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. • Internal performance monitoring and evidence.

	<ul style="list-style-type: none"> • Cross matching data happens across the different services. • Performance Indicator values are validated with evidence. • Retention Schedule –now <u>published</u> on intranet.
<p>Strong public financial management</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. • 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.

Principle G: Implementing good practice in transparency, reporting and audit to deliver effective accountability

Sub-principle	How we meet these Principles
<p>Implementing good practice in transparency</p>	<ul style="list-style-type: none"> • Council’s <u>Website</u>. • Council and Cabinet meetings are broadcasted. • Standard templates for Cabinet, Scrutiny and Council. • Compliance to the <u>Welsh language Standards</u>. • Use of Modern.Gov for publishing agendas and Councillor Information. • Council implementing changes 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. • 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. • Equipment has been installed in the Council Chamber to enable hybrid meetings to be held, as per the Local Government and Elections Act 2021. 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 <u>Council’s Website</u>. • Councillors’ annual reports available on the Council’s Website. • Overview and Scrutiny Annual Report available on the <u>Council’s Website</u>. • <u>Democratic Services Annual Report available on the Council’s Website.</u>
<p>Implementing good practices in reporting</p>	<ul style="list-style-type: none"> • The Council’s <u>Self-assessment and Annual Review of Performance and Well-being Objectives Annual Report</u> is published on the Ceredigion County Council 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. • Appropriate approvals. • Corporate Performance Management arrangements. • Ownership of planning and transformation. • 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)

	<p>Measure 2009 and The Well-being of Future Generations (Wales) Act 2015.</p> <ul style="list-style-type: none"> • Assessment of the framework for corporate governance carried out to ensure compliance. Decision by Council whether <u>AGS</u> approved. • 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. • <u>AGS</u> shared with accounts, reviewed and updated with Members and Officers providing a wider engagement process. • Financial implications are a requirement for inclusion in all Cabinet Meeting reports. <u>Financial Regulations and Financial Procedure Rules (Document F Constitution)</u>, <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.
<p>Assurance and effective accountability</p>	<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. • Monthly meetings are also being held between Performance officers & Audit Wales, and can be arranged with other officers as necessary. • 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 has been developed. • Chief Internal Auditor is currently studying to gain an IIA qualification, and thereafter the Chartered qualification and has considerable local government experience, and is supported by a team with appropriate knowledge and skills. • The Audit manager is undergoing the IIA qualification and two auditors are developing ICT auditing skills. • IA Officers are undergoing audit qualifications to enhance knowledge, skills and competency.

- A new CMIA has been in place since 1 January 2022, and has considerable experience in IA, 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.
- 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.
- 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.
- The last Internal Audit External Assessment was undertaken in May 2022 by Anglesey County Council and was reported to Audit Committee, along with the resultant improvement Plan on 27 September 2022.
- 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.
- AGS
- Members and Officers carry out a review of the AGS annually.
- PSB's terms of reference and Well-being Plan
- 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.

6. 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
<p>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</p>	<p>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</p>	<p>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>
<p>Overview and Scrutiny Public Engagement Protocol Engagement with Service Users List External Audit Reports Financial Management</p>	<p>RIPA Social Media Selection and Recruitment Policy Smoke-free Workplace Policy Information and Records Management Policy</p>	<p>34</p>

