

ANNUAL GOVERNANCE STATEMENT FOR THE FINANCIAL YEAR 2015/16

Scope of responsibility

Cheltenham Borough 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. Cheltenham Borough Council also has a duty under the Local Government Act 1999 to make arrangements 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 is also responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Cheltenham Borough Council developed and approved a code of corporate governance, which is consistent with the principles of national best practice as set out in the CIPFA/SOLACE Framework "Delivering Good Governance in Local Government". A copy of the code can be obtained on request. This statement explains how the Council has complied with the code and also meets the requirements of the Accounts and Audit (Amendment) (England) Regulations 2011 and, from 1 April 2015 the Accounts and Audit Regulations 2015 in relation to the publication of a statement on annual governance.

In addition to this, CIPFA issued a "Statement on the Role of the Chief Financial Officer in Local Government (2010)". The Annual Governance Statement reflects compliance with the Cipfa statement for reporting purposes. The Council's Chief Financial Officer is the Statutory Section 151 Officer (s151 Officer).

The purpose of the governance framework

The governance framework comprises the systems and processes, and culture 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 framework and is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to deliver policies, aims and objectives; it can, therefore, only provide reasonable and not absolute assurance of effectiveness. This system is based on an ongoing process designed to identify and prioritise the risks to the achievement of Cheltenham Borough Council's policies, aims, objectives, and to evaluate the likelihood of those risks being realised and the impact should they be realised, so they can be managed effectively and economically.

The governance framework has been in place at Cheltenham Borough Council throughout the year and up to the date of the approval of the Annual Report and Statement of Accounts.

The Governance framework

The Council has a sound system of governance incorporating the system of internal control. The key elements of the Council's governance arrangements are outlined in the Local Code of Corporate Governance which was reviewed and approved by the Audit Committee in March 2015. The main areas of the Council's governance framework and the key evidence of delivery are set out below, under the key elements of the CIPFA/SOLACE principles of governance:

1. Focusing on the purpose of the council and on outcomes for the community including citizens and service users and creating and implementing a vision for the local area.

- (a) A corporate planning process that included consultation with Members and senior managers resulting in the approval by Council of a Corporate Strategy that reflects its Vision, Objectives and Priorities..
- (b) The annual corporate planning process is informed by 4 corporate outcomes, the annual budget, legislation and government guidance - which link to the setting of priorities and individual

performance appraisals.

- (c) A system of performance management to measure the delivery of priorities and the quality of service to ensure that both are delivered in accordance with the Council's objectives and represent the best use of resources.
- (d) The Council and NHS Gloucestershire, together with the Police and other partners have worked together to identify the needs of the area including health matters and have published a Joint Strategic Needs Assessment.
- (e) The Cheltenham Partnership includes council officers working with a wide range of partners including Gloucestershire County Council, Gloucestershire Police and County NHS organisations to identify local needs and deliver priorities through an agreed action plan.
- (f) A Medium Term Financial Strategy (MTFS) which is regularly updated to support the delivery of the Council's corporate objectives.
- (g) A performance management framework which includes performance reports that are reported to Cabinet.
- (h) Consultation with the public through public meetings and other mechanisms on a regular basis.
- (i) As part of its budget setting process the Council consults with a public panel to gain an understanding of the communities' views.
- (j) The Council communicates with employees and all stakeholders via regular internal and external updates using promotional material, the web, the intranet and formal and informal briefings and 1-2-1s with their managers.
- (k) Annual accounts are published annually.
- (l) An Annual Report, which summarises financial and other performance over the previous financial.
- (m) All Cabinet, Committee and Council reports clearly outline their objectives and recommendations, so the community can understand what is trying to be achieved. Reports also address financial, legal, HR, property and environmental implications to aid understanding of the potential impact of recommendations being made.

2. Arrangements for reviewing the authority's vision and its implications for the authority's governance arrangements.

- (a) Consultation was used to inform the development and review of the authority's vision, objectives and financial priorities as part of the review of the Corporate Strategy.
- (b) The Audit Committee considers and approves a revised version of the Code of Corporate Governance on an annual basis that is published on the authority's website.
- (c) The budget setting process includes detailed scrutiny of proposals by elected Members and their links to the Council's vision, priorities and stakeholder views, together with equality impact assessments.
- (d) The Council is mindful that employees are also key stakeholders and as such, senior officers and Members have taken part in consultation events including manager briefings. Internal communication approaches have been reviewed to ensure all employees are aware of all issues and new policies and practices. There are positive working relationships with trades unions through formal meetings of the Joint Liaison Forum and Joint Consultative Committee and informal regular briefings were provided to the entire workforce by the Chief Executive and Head of Paid service.

- (e) The Council has through Leadership Gloucestershire engaged with the government about how, through devolution, better outcomes for the residents, communities and businesses of Gloucestershire could be achieved. The submission "We are Gloucestershire" from Leadership Gloucestershire included proposals on new governance arrangements. Discussions are still ongoing.

3. Arrangements for measuring the quality of services for users, for ensuring that they are delivered in accordance with the authority's objectives and that they represent the best use of resources.

- (a) Cheltenham Borough Council is a commissioning authority and a high proportion of its services are delivered by either a shared service or a standalone organisation, for example, housing is delivered by Cheltenham Borough Homes, Waste Management is delivered by Ubico, Leisure and Culture Services are delivered by The Cheltenham Trust. There are specific and detailed contracts and agreements in place with each of these organisations which include the arrangements for performance measurement and reporting.
- (b) The client officers monitor key performance measures within the contract and report findings to the Senior Leadership Team on a quarterly basis. The delivery organisations also monitor performance including quality and the outcome of this monitoring is reported in annual reports which are published.
- (c) The Council records performance information against the delivery of corporate objectives using reporting software which is closely scrutinised by the Senior Leadership Team (SLT) and reported to Cabinet. Where quarterly performance reports to SLT highlight a concern, appropriate corrective action will be considered, implemented and monitored.
- (d) Corporate Risks are identified, recorded and monitored through an on-line system; performance against the mitigation of these risks is monitored by SLT on a monthly basis and then reported informally to Cabinet. Audit Committee receives an annual Risk Management report which includes performance data and proposals for updating the policy.
- (e) There is also a range of consultation and feedback mechanisms for stakeholder engagement and obtaining their views on the use of resources.

4. Arrangements for defining and documenting the roles and responsibilities of Member and officer functions, with clear delegation arrangements and protocols for effective communication.

- (a) The Constitution sets out roles and responsibilities, how decisions are made and the procedures that are followed to ensure that these are efficient, transparent and accountable to local people.
- (b) A clear scheme of delegation for officers is included within the Constitution.
- (c) The roles and responsibilities of the three statutory officers are defined in the constitution (Head of Paid Service, Monitoring Officer and s151 Officer).
- (d) The s151 Officer leads the promotion and delivery of good financial management through the Senior Leadership Team, the Bridging the Gap programme, attendance at Cabinet and committee meetings and specialist workshops and training for officers and members.
- (e) The Council's financial management arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010).
- (f) In October 2015 the Council decided to enter into the 2020 Partnership and endorse and approve the establishment of a revised CBC senior management structure which included the deletion of the post of Chief Executive, from the 28 March 2016.

- (g) The Council also agreed to the internal recruitment to the post of Head of Paid Service. The officer will also be the Returning Officer/Electoral Registration Officer from 23 May 2016.
- (h) Following the decision by Council in October the Appointments and Remuneration Committee met in January 2016 to consider the options for the appointment of a new Head of Paid Service. In February 2016 the Council approved the appointment of the existing Deputy Chief Executive to the role of Head of Paid Service and Returning Officer/Electoral Registration Officer.
- (i) There is an on-going review of the Constitution by the Constitution Working Group to ensure that it reflects the 2020 Partnership and CBC management structures. The Constitution includes Rules of Procedures, Financial Regulations, Responsibility for Functions, Contract Procurement Rules and the Budget and Policy Framework. These are underpinned by Codes of Conduct for officers and Members, gifts and hospitality rules, local protocols and by the Authority's Code of Corporate Governance.
- (j) Council consists of 40 elected members and is chaired by the Mayor and is responsible for setting the budget, the policy framework and deciding on matters set out in the constitution. It elects the Mayor and the Leader and makes appointments to committees.
- (k) The Cabinet is the part of the Council which is responsible for most day-to-day decisions.
- (l) This includes the publication of a Forward Plan containing the timetable for all key decisions.
- (m) The Cabinet consists of a Leader and seven councillors who are responsible for specific portfolios. Cabinet meetings are held in public save for where confidential or exempt information is to be discussed.
- (n) The Cabinet, Cabinet Members and Officers are required to make decisions within the Council approved Budget and Policy Framework; any decision outside that framework may only be made within prescribed urgency procedures or with the agreement of Council.
- (o) The Overview and Scrutiny committee (O&S) promotes open and transparent decision-making, democratic accountability and holds the Cabinet to account for its actions.
- (p) The O&S is responsible for ensuring that the overview and scrutiny process is operating effectively and is making a difference for local people. The committee's role includes commissioning scrutiny task groups
- (q) There is an Audit Committee which is responsible for all internal and external audit matters along with some other governance associated matters.
- (r) The Audit Committee promotes and ensures effective internal control and independent assurance mechanisms, including: Risk Management; Annual Statement of Accounts; Corporate Governance Framework.
- (s) All meetings are public except for exempt / confidential matters which are considered in private. It is the Council's objective to conduct its business in public wherever possible and to keep exempt discussions and documentation to a minimum. This ensures open and transparent decision making.
- (t) The authority has Client Officers with clearly defined roles and responsibilities that liaise with service providers and partners to ensure that contractual agreements and performance measures are monitored and reported upon.

5. Arrangements for developing, communicating and embedding codes of conduct, defining the standards of behavior for members and staff

- (a) The authority's intranet contains links to policies, procedures and guidance for all staff including Human Resources (HR) policies, e-learning training modules, Information Security Policy, Freedom of Information Policy and Data Protection Policy and the Corporate Plan and Constitution.
- (b) Defined codes of conduct are included in the Constitution for elected members and Council employees, along with specific codes for dealing with planning and licensing matters.
- (c) The Council's key policies stipulate roles and responsibilities for both elected Members and employees; these are reviewed and refreshed on a regular basis.
- (d) The Council has a Standards Committee to maintain and promote high standards of conduct and assists Members and co-opted Members of the Borough Council to observe and monitor the operation of the Code Conduct. The Committee is made up of 7 Borough Councillors and 2 Independent Persons who are co-opted on to the Committee and do not have voting rights.
- (e) Corporate induction courses were run for all new employees by GOSS HR on a regular basis. Managers are responsible for local induction arrangements. Officers in politically restricted posts and those responsible for negotiating contracts are required to register their personal interests; all employees complete these declarations on an annual basis.
- (f) ICTSS provided training for all employees and elected members that included the acceptable use of equipment and the internet.
- (g) The Council has a Counter Fraud, Corruption and Bribery Policy that was reviewed by Counter Fraud Team regularly and has been communicated to all staff and is available on the Council's intranet, this was approved by the Cabinet.

6. Arrangements for reviewing and updating Standing Orders and Financial Regulations; a scheme of delegation and supporting procedure notes/manuals, which clearly define how decisions are taken and the processes and controls required to manage risks.

- a. The Council's Constitution including Financial Rules and Contract Rules are reviewed regularly by the Constitution Working Group to ensure the Council's governance arrangements reflect best practice. These arrangements include a scheme of delegation and are supported by guidance and notes that are available to elected members and employees on the intranet.
- b. The Director of Corporate Resources and Projects is responsible for the implementation and monitoring of the Risk Management Policy which is also monitored by the Audit Committee and approved by Cabinet. Any report to Council or Cabinet requiring a decision is supported by a risk assessment based upon this policy.

7. Ensuring the Authority's financial management arrangements conform to the governance arrangements of the CIPFA statement on the role of the Chief Finance Officer (CFO) in local government.

- (a) The Council's Financial Rules and Constitution are approved by Council and published on the website.
- (b) The Council ensures;
 - compliance with the Financial Procedure Rules set out in the Constitution; it has designated the GOSS Head of Finance (West) as the s151 officer (Chief Finance Officer(CFO)). It is able to confirm that it conforms to the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010).

- that the s151 Officer is qualified and a substantially and suitably experienced accountant, who is responsible for the proper administration of the Council's financial affairs and for ensuring the lawfulness and financial prudence of financial transactions.
- that the s151 Officer is a member of the Executive Board and Senior Leadership Team with responsibility for, leading and advising on the strategic financial decisions impacting on the Council's delivery of its objectives, ensuring continuing effective financial controls and risk management, management of the corporate finance function, which is appropriately resourced with professionally qualified management.

- (c) All reports to Members include resource implications; prior to publication these implications are considered and approved by the CFO or one of his senior staff. These reports also cover value for money and benchmarking implications where appropriate.
- (d) The Council approves the Treasury Management Strategy on an annual basis and all Members are briefed on key financial issues.
- (e) The CFO has responsibility for ensuring that the Council operates secure and reliable financial and accounting systems. Audit Cotswolds undertakes the role of auditing these systems to give the assurance needed.
- (f) The Council has a Medium Term Financial Strategy, which is reviewed and approved annually to take into account new information, changing circumstances and new priorities; this is used to inform reports to Members. Detailed forecasts are also produced as part of the annual budget process. These represent strategic objectives and service priorities through which financial and operational performance are monitored.

8. Undertaking the core functions of an Audit Committee, as defined in CIPFA's Audit Committee's – Practical Guidance for Local Authorities.

- (a) The Council has a standalone Audit Committee which meets on a quarterly basis (or as required in exceptional circumstances) where reports from both Internal and External Audit are considered as well as risk and associated matters.
- (b) The role of the Audit Committee is defined within the Constitution together with the responsibilities of the Chairman, councillors and lead officers.
- (c) The Audit Committee provides a broad based audit role across all areas of the Council. The committee promotes and ensures effective internal control and independent assurance mechanisms, including: Internal Audit; External Audit; Risk Management; Annual Statement of Accounts; Corporate Governance Framework.
- (d) It approves internal and external audit plans, the annual accounts, and the Code of Corporate Governance; it also reviews and recommends to Cabinet for approval the Risk Management Policy.
- (e) The Chairman of the Audit Committee has direct access to the s151 officer and the Head of Internal Audit (Audit Cotswolds).

9. Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.

- (a) The system of internal financial control is based on a coherent accounting and budgeting framework including Financial Rules, Contract Standing Orders, Scheme of Delegation and accountability.
- (b) The Medium-Term Financial Strategy covers both revenue and capital spends which provides a framework for the planning and monitoring of resource requirements.

- (c) The Asset Management Plan and Capital Strategy aims to ensure that investment is linked to strategic objectives. Bids for capital and other asset management funding require an effective 'business case' linked to strategic objectives and progress in delivering key projects are monitored by the Senior Leadership Team, Councillors and Lead Commissioners. The Asset Management Plan also ensures that assets are only retained for effective business purposes.
- (d) Financial stewardship in respect of both capital and revenue proposals are reviewed and challenged by the Budget Scrutiny Working Group, and considered regularly by the Strategic Leadership Team. Service\Cost Centre Managers also consider their respective budgets on a regular basis. This is supported and challenged by the Bridging the Gap programme, an established budget monitoring process by managers and finance staff and the electronic distribution of budget monitoring reports to all managers.
- (e) All projects linked to corporate objectives are supported by their own governance arrangements that are documented within a Project Initiation Document (PID). This document includes roles and responsibilities, reporting processes and key documents. The project management guidelines define what needs to be included within the PID and if it needs to be considered by Overview and Scrutiny.
- (f) Directors are required to produce an Annual Statement of Internal Control for their divisions which include statements about risk and the internal control framework. Any significant issues arising from the annual assessment are reported to Audit Committee. This is supported by Internal Audit who deliver targeted assurance, cyclical audits and help embed risk management and other management initiatives.

10. Arrangements for whistle-blowing and for receiving and investigating complaints from the public.

- (a) The Counter Fraud, Corruption and Bribery Policy, and the Whistle Blowing Policy are owned and revised periodically. The policies are available on the Council's website, intranet and direct from Internal Audit.
- (b) If an employee has concerns about any manager or director they are encouraged to contact the GOSS HR Manager who will undertake an independent investigation.
- (c) If a customer has concerns the Council has a three stage complaints procedure which is managed by the Customer Relations Team. The procedure provides the means for customers to feedback concerns or issues. The process and on-line form are available on the Council's website or at Municipal Offices.
- (d) Complaints are investigated and analysed and reported back to managers along with the actions taken.

11. Identifying the development needs of Members and senior officers in relation to their strategic roles, supported by appropriate training.

- (a) All Members have an induction and training program, corporate training needs are identified through the Democratic Services Team.
- (b) The Member Development Program provides a structured approach to member development to ensure all members are supported in their role.
- (c) The Council supports staff development which is delivered primarily by GOSS Learning and Development Team, through programs such as Institute of Leadership and Management.

12. Arrangements for establishing clear channels of communication with all sections of the local community and stakeholders, ensuring accountability and encouraging open consultation.

- (a) Consultation events are held with public and voluntary services, Cheltenham Business Partnership and The Cheltenham Partnership. Other consultation and feedback surveys are also undertaken as required throughout the year.
- (b) The Council has published a Statement on Community Involvement which sets out the opportunities by which the public and organisations can engage with the planning system, including the procedures and methods we use to consult on planning applications.
- (c) The website also has a dedicated webpage providing information about current and past consultation events on subjects affecting the budget, licensing and major capital expenditure.
- (d) The Council has a Transparency Policy that supports the publication of data on its web page.
- (e) The Council's website also has a 'Report It' facility where the public can report issues concerning the delivery of services or make complaints. The public can also access over 50 on-line forms and documents enabling quicker, more effective, service delivery.
- (f) The website provides access to information on the Councillors, directors and senior managers together with a description of their portfolios, roles, responsibilities and contact details.
- (g) The Council also uses and funds the Cheltenham Fiesta which is a free event that brings together many of the town's voluntary organisations enabling them to raise and promote their profile of working with the council.

13. Incorporating good governance arrangements in respect of partnerships and other groups working as identified by the Audit Commission's report on the governance of partnerships, and reflecting these in the authority's overall governance arrangements.

- (a) The Council's Code of Corporate Governance is reviewed annually by the Audit Committee and is available on its website.
- (b) The Leader and Head of Paid Service are Members of Leadership Gloucestershire which brings together a range of public sector organisations that allocate and spend significant resources in Gloucestershire.
- (c) The Leader is a board member of Gloucestershire Local Enterprise Partnership (LEP) whose key aim is to support growth and the creation of private sector jobs in the area. The partnership covers the district council areas of Cheltenham, Cotswold, Forest of Dean, Gloucester, Stroud and Tewkesbury.
- (d) The Cheltenham Development Task Force is an advisory body bringing together the private, public and voluntary sectors in partnership, as a way to progress the challenges and opportunities to improve the town for its citizens and businesses. The Task Force is led by its Managing Director who is an employee of Cheltenham Borough Council. The Council's Chief Executive was a member of the taskforce and since his retirement his place is now filled by the Council's Managing Director – Place and Economic Development. The Chief Executive was also the chairman of the taskforce Risk and Accountability Group which monitors the management of the Task Force key strategic risks. Following the restructure this role is now undertaken by the Director of Resources and Corporate Projects. These risks are managed by the Task Force Managing Director who ensures that any risks scoring over 16 which impact on CBC are brought to the attention of the Senior Leadership Team.
- (e) Appropriate governance arrangements in respect of service specific partnerships are approved by Cabinet or Council and published on the website. These include the Gloucestershire Waste Partnership, Gloucestershire Airport Ltd, The Cheltenham Trust, Audit Cotswolds, One Legal, ICT, and Building Control. GOSS managed the delivery of the Council's Finance and HR support services until February 2016 when responsibility transferred to the 2020 partnership.

14. Review of effectiveness

- (a) Cheltenham Borough Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the Executive Board who have responsibility for the development and maintenance of the governance environment, the Head of Audit Cotswolds' (Internal Audit) annual report, and also by comments made by the External Auditors and other review agencies and inspectorates.
- (b) Overall responsibility for the governance framework, including the system of internal control rests with the Council Leader and Head of Paid Service and they receive reports from the s151 Officer on financial issues and the Monitoring Officer on legal issues as and when appropriate. This includes regular budget monitoring information and the Medium Term Financial Strategy.
- (c) The Council carries out its review of the effectiveness of the framework on an annual basis. All executive directors and directors complete an Annual Statement of Assurance which outlines the key control areas to which their division should comply. The outcome of this assessment is considered by the Senior Leadership Team who approve any appropriate action.
- (d) In addition to the internal review of the effectiveness of the governance framework evidence is also drawn upon from Commissioning and Client Officers in respect of compliance with agreements with Ubico, Cheltenham Borough Homes, ICT Shared Services, the GOSS Partnership, Gloucestershire Airport and the Cheltenham Trust.
- (e) There is also an annual review of Internal Audit by the s151 Officer which reviews compliance with the CIPFA Code of Practice and the effectiveness of the audit service. As in previous years the service undertook assurance work on behalf of the Council. The External Auditors raised no concerns about the standard of work performed by the Audit Cotswolds' Partnership. No major issues were identified and the service has maintained the level of assurance it is able to provide to management.

15. Internal Audit

- a. The Audit Cotswolds' Partnership is managed by the Head of Audit Cotswolds whose role has been defined in the s101 agreement and a job description; both of which help to ensure that the requirements of the CIPFA 'Role of the Head of Internal Audit' standard are delivered.
- b. The Audit Cotswolds' Partnership began in 2009 with an agreement between Cheltenham Borough Council and Cotswold District Council to combine their Audit services. West Oxfordshire District Council then joined the partnership in 2010. The partnership is constituted under a s101 agreement. It also delivers internal audit functions for GO Shared Service, Cheltenham Borough Homes, Ubico and The Cheltenham Trust.
- c. The Council's Internal Audit Plan, which is risk based, is agreed following consultation with senior officers across the council it is agreed annually with the s151 officer and approved by the Council's Audit Committee. This provides the basis for the review of internal control and governance within the Council and includes the following: -
 - Annual reviews of the Council's key financial systems by Internal Audit against known and evolving risks;
 - Cyclical reviews by Internal Audit of internal controls in operation within each service area against known and evolving risks based on a detailed risk assessment which considers the strategic and operational risks identified in the Corporate Risk Register; and
 - includes consideration of materiality, sensitivity and previous audit and inspection findings;

- Work in relation to the prevention of fraud and corruption and an allowance for the investigation of any potential irregularities identified either from audit work or through the Council's whistle-blowing policy;
 - Assurance advice and support to key projects and programmes to ensure safeguards are applied when implementing new systems of working;
 - Value for money work in relation to assessing the efficiency, economy and effectiveness of the Council's operations and recommending improvements as necessary;
 - Achievement of the Audit Plan is reported to the Audit Committee; this report also includes an opinion and assurance about the system of internal control throughout the Council;
 - Regular meetings were also held between the s151 officer and a representative of the Cotswolds' Audit Partnership to discuss specific issues that have arisen
- d. Changes to the Department of Work and Pensions, Benefit Fraud Investigation requirements – Single Fraud Investigation Service (SFIS) led to Cabinet agreeing an evolutionary approach for the establishment of a Counter Fraud Unit managed by the internal audit provider Audit Cotswolds. This entailed the s151 officer putting in place an agreement with Cotswold District Council (as host authority for Audit Cotswolds) to establish the Counter Fraud Unit.

16. Significant governance Issues

(a) The Annual Assurance Review and the work of the Audit Cotswolds' assurance work throughout the year have identified the following issues which need to be addressed;

- support effective testing of disaster recovery (DR) plan; (ICTSS responsibility)
- Ensure service area disaster recovery and business continuity plans link to the DR plan (ICTSS and CBC shared responsibility)
- Purchase Order Management System compliance (S151 officer).

(b) A Significant Issues Action Plan* has been developed to address these issues Appendix 3.

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 and will monitor their implementation and operation as part of our next annual review.

*Additional details are included in Appendix

Signed Pat Pratley, Head of Paid Service Date

Signed..... Steve Jordan, Leader Date