

**ANGUS COUNCIL**

**SCRUTINY AND AUDIT COMMITTEE – 23 JANUARY 2024**

**CORPORATE GOVERNANCE – ACTION PLAN UPDATES**

**REPORT BY JACKIE BUCHANAN, DIRECTOR OF LEGAL, GOVERNANCE & CHANGE**

**ABSTRACT**

This report presents an update in relation to the Action Plan included in the 2022/23 Annual Governance Statement. It also includes an update in relation to the Action Plan from the 2022/23 Scrutiny and Audit Committee Annual Report to Council, along with an update on the Best Value Action Plan.

**1. RECOMMENDATIONS**

1.1 It is recommended that the Scrutiny and Audit Committee:

- (i) review and scrutinise the update to the 2022/23 Annual Governance Statement Action Plan included in Appendix 1;
- (ii) review and scrutinise the update to 2022/23 Scrutiny and Audit Committee Annual Report Action Plan to Council included in Appendix 2;
- (iii) review and scrutinise the update to Best Value Action Plans included in Appendices 3 and 4;
- (iv) approve the extension to the completion dates on specific actions as set out in sections 3.2 and 4.2 of this report; and
- (v) Note the arrangements for the Committee's 2023/24 self-assessment session will be confirmed shortly for a suitable date to take place during March/ April and agree the format for the meeting (section 6.1 of this report refers).

**2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/COUNCIL PLAN**

2.1 This report supports the Council's commitment to the principles of good corporate governance, which in turn support services in the delivery of local outcomes set out in the Community Plan and the Council Plan.

**3. ANNUAL GOVERNANCE STATEMENT: ACTION PLAN UPDATE**

3.1 The final 2022/23 Annual Governance Statement was included in the Council's 2022/23 audited Accounts, which were approved by this Committee at its meeting on 26 October 2023 ([Report 278/23](#) refers). The Annual Governance Statement included improvement actions to be taken forward to strengthen the Council's corporate governance.

3.2 An update to the Action Plan is included in Appendix 1. Members are asked to review and scrutinise progress. The Corporate Governance Action Plan includes continuing actions and approval is sought to extend the completion dates on two of these as follows:

- AC-CGOV-05 Adequate Storage of Archive Documents: propose that target date for completion is extended to 30 June 2024 (current target 30 September 2023); and
- AC-CGOV-00043 Review end to end process for assessing, billing and recovering payments for social care: propose that target date for completion is extended to 30 June 2024 (current target 30 June 2023).

The explanations for the need for these extensions is also covered in the notes against each relevant action in Appendix 1.

3.3 A further update will be reported to this Committee in June 2024 as part of the annual corporate governance review.

#### **4. SCRUTINY AND AUDIT COMMITTEE 2022/23 ANNUAL REPORT: ACTION PLAN UPDATE**

4.1 The Scrutiny and Audit Committee 2022/23 Annual Report was approved by the Council at its meeting on 7 September 2023 ([Report 240/23](#) and [Appendix 1](#) refer). Appendix 1 (Annex A) of that report provided an update to the Committee's Action Plan. Members will recall that the Action Plan was developed from the Committee's self-assessment workshop held on 28 March 2023.

4.2 An update to the Action Plan is included in Appendix 2. Members are asked to review and scrutinise progress. Approval is sought to extend the completion dates on the following actions:

- GC-S&A-0016 Risk Appetite: propose that target date for completion is extended to 30 June 2024 (current target 30 June 2023).
- GC-S&A-0017 Service Risk Registers: propose that target date for completion is extended to 31 March 2024 (current target 30 June 2023).
- AC-CGOV-00105 Explore Independent Appointment: propose that target date for completion is extended to 31 March 2024 (current target 31 December 2023).
- AC-GOV-00106 Private Meetings with Audit: propose that target date for completion is extended to 31 March 2024 (current target 30 September 2023).

The explanations for the need for these extensions is also covered in the notes against each relevant action in Appendix 2.

#### **5. BEST VALUE ACTION PLANS**

5.1 An update on progress with the actions that were identified in response to the four recommendations in the Council's Best Value Audit Report (Report 301/22 refers) are included in the Best Value Audit Action Plan in Appendix 3.

Good progress has been achieved, with five out of eight related actions complete; one in progress within the allocated timeframe; and two actions running over the timeframe although progressing well.

5.2 Actions emerging from the Best Value Thematic Report on 'Angus Council Leadership of the development of new local strategic priorities' (Report 280/23 refers) are included in the Best Value Thematic Audit Action Plan in Appendix 4.

Progress has been achieved, with one out of six related actions complete; three in progress within the allocated timeframe; and two actions running slightly over the timeframe although progressing well.

#### **6. SCRUTINY & AUDIT COMMITTEE ANNUAL SELF-ASSESSMENT**

6.1 The next Scrutiny and Audit self-assessment for 2023/24 will be arranged on a suitable date to take place during March/ April via Microsoft Teams. It is proposed to follow the same format used in previous years. The session will be facilitated by the Service Leaders Change and Internal Audit and members of their teams. An update on progress with the 2022/23 action plan will be provided in advance of the meeting along with the Cipfa checklists.

6.2 A further update will be reported to this Committee in August 2024 as part of the Committees draft annual report for 2023/24. That report will also include any new actions identified as part of the 2023/24 self-assessment exercise noted above.

#### **7. FINANCIAL IMPLICATIONS**

7.1 There are no financial implications arising directly from this report.

#### **8. EQUALITY IMPACT ASSESSMENT**

8.1 An Equality Impact Assessment is not required.

**NOTE:** No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

**REPORT AUTHOR:** Gordon Cargill, Service Leader (Governance, Change & Strategic Policy)

**EMAIL DETAILS:** [GovChange@angus.gov.uk](mailto:GovChange@angus.gov.uk)

**List of Appendices:**

- Appendix 1 - Annual Governance Statement Action Plan
- Appendix 2 - Scrutiny and Audit Committee Annual Report Action Plan
- Appendix 3 - Best Value Action Plan
- Appendix 4 - Best Value Thematic Action Plan