Annual Governance Statement 2023-2024

Approved 28.11.2024

Contents

1 EXECUTIVE SUMMARY

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

Council's Governance Framework

The Council's Governance Framework serves to review the Council's governance arrangements to ensure that the Council is achieving the intended outcomes for its stakeholders/service users. The Framework is based upon the CIPFA/SOLACE Delivering Good Governance in Local Government Framework 2016, *International Framework: Good Governance in the Public Sector* (CIPFA/IFAC, 2014) and the following seven principles:

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

The Council is required, each year, to produce an Annual Governance Statement ('AGS') (this document), which explains how the Council has complied with the seven core principles and sub-principles contained in its Governance Framework and the Local Code of Corporate Governance, and also meets the requirement of The Accounts and Audit (Wales) Regulations 2014, as amended by the Accounts and Audit (Wales) (Amendment) Regulations 2018.

Annual Governance Statement (AGS)

This Annual Governance Statement (AGS) sets out the results of the annual review of the Council's Governance Arrangements in delivering its Corporate Priorities and gives assurances on compliance for the year ending 31 March 2024 and up to the date of approval of the Statement of Accounts.

The review confirmed that the Council's governance arrangements are effective and fit for purpose.

The Annual Governance Framework review measured progress against the new CIPFA/SOLACE Delivering Good Governance Framework (2016) and overall governance arrangements were found to be acceptable or good. The review confirmed that the Council's governance arrangements are effective and fit for purpose.

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

The Council's governance arrangements for the year 2023/24 have been reviewed in line with its Local Code of Corporate Governance. This Local Code of Corporate Governance is a public statement that sets out the way the Council will meet that commitment in order to achieve its Corporate Well-being Objectives.

The Governance and Audit Committee concluded that, based upon the evidence presented to it during 2023/24, the Council's governance arrangements and internal controls are considered good.

In consideration of the evidence presented to it, the Leadership Group has also concluded the Council's governance arrangements and internal controls are considered good.

In addition, it is considered that the Council has made good progress during the year with recorded achievements against each of the seven core principles.

The Council has identified a number of minor issues for resolution during 2023/24 and has set these out in an action plan for completion (as shown below).

The actions taken as a direct result of the pandemic have been recorded, as appropriate and are now deemed historical.

The Well-being of Future Generations (Wales) Act 2015 introduced new governance arrangements for public services in Wales, such as carrying out sustainable development, a well-being duty to set and publish well-being objectives (designed to maximise their contribution to the 7 national well-being goals) and taking all reasonable steps towards achieving their objectives.

Corporate Strategy

The Council's Corporate Strategy sets out the Council's Corporate Well-being Objectives, which aim to improve and enhance the social, economic, environmental and cultural wellbeing of citizens of Ceredigion and into which the Council will direct its resources.

The Council's Corporate Strategy 2022-2027 (available on the Council's website at: Corporate Strategy-2022-2027 with a document summary available at: Corporate Strategy Summary 2022-2027) describes how the Council will meet the challenges ahead and make the most of opportunities.

The Council's vision is to deliver value for money, sustainable bilingual public services, that support a strong economy and healthy environment, while promoting well-being in the people and communities of Ceredigion. This is to be achieved by fulfilling Corporate Well-Being Objectives, which are:
1. Boosting the Economy, Supporting Businesses and Enabling Employment;

2. Creating Caring and Healthy Communities;

3. Providing the Best Start in Life and Enabling Learning at All Ages; and

4. Creating Sustainable, Greener and Well-Connected Communities.

The steps the Council plans to take to achieve its Corporate Well-being Objectives will help improve outcomes for local people and maximise its contribution to the 7 National Well-being Goals (see below):

Governance Framework Review

The current Governance Framework review monitors how the Council is fulfilling its Corporate Priorities and adhering to its Corporate Strategy.

The Governance Framework review was reviewed in a workshop which was held on 6th of December 2023 by Governance and Audit Committee members and officers.

Governance Framework

The Council has established a Governance Framework which was approved in April 2024. The Governance Framework replaced the previous Local Code of Corporate Governance and sets out the overarching governance arrangements within the local authority.

Constitution

The Council's Constitution sets out the governance arrangements (Standing Orders) for the Council and is revised regularly.

constitution-eng.pdf (ceredigion.gov.uk)

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

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

Signed on behalf of **Ceredigion County Council**

Leader of the Council   **Chief Executive**

Date: 28.11.2024   Date: 28.11.2024

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

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

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

The Council has conducted an annual review of the effectiveness of its governance against the CIPFA/SOLACE Delivering Good Governance Framework (2016). The review involved a member/officer workshop in which the Council's Governance Framework Document was analysed and reviewed, with further changes made after the workshop reported to the Governance and Audit Committee. Contributions were

made to the review by the following Members: The Chair of the Governance and Audit Committee along with councillor and lay members of the Committee. In addition, the Monitoring Officer, Corporate Manager - Internal Audit, Governance Officer, Corporate Lead Officer - Democratic Services, Corporate Manager – Democratic Services, Corporate Lead Officer – People & Organisation and the Corporate Manager – Partnerships, Performance and Public Protection also took part.

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

1   Unacceptable Immediate action required

2   Below satisfactory - urgent Action Required (within 3-6 months)

3   Satisfactory - Action Required (before end of year 9-12 months)

4   Acceptable Minor adjustments may be required

5   Good - overall Governance considered to be good and meets best practice no further action required

Each score used in the Governance Framework Review is a score out of 5

The Governance Framework Review is reviewed by officers, who have governance/management responsibilities within the Council, and also by the Council's Leadership Group.

The framework review was also reviewed by the Governance and Audit Committee on 24/01/2024 (see Report at Governance and Audit Committee 24.1.24.

Based on the evidence presented to the Governance and Audit Committee during 2023/24, including during the annual Workshop, the Governance and Audit Committee concluded that the Council does have effective governance arrangements in place.

Actions recommended by the Governance and Audit Committee are included in the actions and also monitored through the Committee's Actions Log.

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

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

Internal Audit

In addition, the Chief Internal Auditor (Corporate Manager - Internal Audit) undertakes an independent review of the Annual Governance Statement and the method of

scoring and evidence, on an annual basis. The conclusion of the review was that the systems and processes were satisfactory.

The review of the 2023/24 Framework Review was completed in February 2024 and provided substantial assurance that there was a sound system of scrutiny and robustness in place.

This was reported to the Governance and Audit Committee in March 2024 (report available at Item 12 Governance framework combined s.pdf.

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

The CIPFA Financial Management Code sets the standards of financial management for local authorities. It is designed to support effective practice in financial management and to assist local authorities in demonstrating their budgetary sustainability. The S.151 Officer has undertaken a self-assessment review and is satisfied that the Council is compliant with the code.

3   Corporate Governance Achievements for 2023-24

The Governance Framework sets out the Council's commitment to the principles of good governance. The following paragraphs provide a brief summary of the Council's main Corporate Governance achievements during 2023-24 (consideration of the achievements in full having been considered during the Framework review carried out between relevant Officers and Governance and Audit Committee members as part of the review process).

To avoid unnecessary repetition, included below is a summary of *new* evidence of the Council's work *during 2023-2024 only* relevant to each of the A-G principles. For a full breakdown of evidence, including continuing ways the Council evidences adherence to the principles, see the Governance Framework Review at Governance and Audit 24.1.24].

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

Behaving with integrity

All Council Members and Officers must comply with Codes of Conduct, which are set out in the Constitution and set out responsibilities and duties.
Mandatory training is also provided on the Code of Conduct and ethics to Members, as well as training on Ethics/Fraud for Managers.

The Corporate Lead Officer – Legal & Governance is the Monitoring Officer whose duties include ensuring lawfulness and fairness of decision making and supporting the Ethics and Standards Committee. The Monitoring Officer advises on Member interests (and holds the Register of interests), declarations of interest and Officer/Member relationships.

Members are 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. Additionally, declarations of interest made by members at meetings. This includes lay/independent members. Regular updates employee declarations of interest and hospitality were published on the Council's CeriNet site.

The Ethics & Standards Committee champions ethical compliance to ensure that public have trust and confidence that Members and Officers work to highest ethical and moral standards. It considers member standards and conduct matters, and the Committee provided its Annual Report to Council on 05/06/2023.

The Council has several policies and strategies in place to prevent fraud and the Governance and Audit Committee were presented with Internal Audit's Annual Report on Counter Fraud on 21/06/2023.

The Politically Restricted Post Register for Officers is maintained. The Political Restrictions on Local Government Employees Policy available to employees on CeriNet.

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. MO/Governance Officer report to Council to update delegations and Constitution. The Constitution Working Group met up three times in 2023. The 25th of April 2023, 26th of September 2023 and 14th of November 2023.

The Governance and Audit Committee, which is chaired by a lay person and has a 1/3 Lay Person/Member make-up, formed part of the AGS review process during the Workshop stage 6th December 2023 and reviewed the AGS at its meeting of 24th January 2023.

During April 2023 there was a review of the Whistleblowing Policy, which is available to Employees and Contractors, has been completed and published on CeriNet for Staff. The MO keeps a register of referrals and reports 6-monthly to the Overview and Scrutiny Co-ordinating Committee.

B. Ensuring openness and comprehensive stakeholder engagement:

Consulting and engaging with citizens is important to the Council. Consultations are published on the Council's website and promoted on social media. Consultations carried out during 2023-24 included:

- Conservation Area Appraisals and Management Plans (March 2023 – March 2024)
- Respite and Day Services provision (March – June 2023)
- Strategic Equality Plan 2024-28 (May – July 2023)
- Growing Mid Wales - Net Zero survey (August – September 2023)

- Mid Wales Regional Skills Partnership - Employment and Skills survey (October – December 2023)

- Ceredigion Local Nature Partnership - Nature Recovery Action plan (November 2023 – March 2024)

- Ceredigion Local Nature Partnership - Support for Meadow Management (December 2023 – January 2024)

- Wellbeing Centre, Cardigan (December 2023 – February 2024)

- 16+ and NEET survey (January – March 2024)

- Emotional Wellbeing of Unpaid Carers (January – March 2024)

- Growing Mid Wales - Local Area Energy Planning (January – March 2024)

- Reuse of former New Quay library building (February – May 2023)

- Future use of trust monies of charity 'Old County School, Tregaron' (March – May 2023)

- 20mph limits on county roads (4th to 28th April 2023)

- Local Housing Strategy – 'Housing for All' (May – June 2023)

- Ceredigion Stakeholder survey (June – August 2023)

- Council Tax Premiums on 2nd Homes and Long Term Empty Properties (September – November 2023)

- Harbours Management Policy (September – October 2023)

- School Reorganisation (September – October 2023)

- Review of Polling Stations (October – November 2023)

- Strategic Equality Plan 2024-28 (October – December 2023)

- Local Housing Market Assessment (December 2023 – January 2024)

- Additional Licensing scheme for HMOs (January – February 2024)

- Council and Cabinet meetings are broadcasted online

- IIA conclusions reported to Council, Cabinet and Overview and Scrutiny.

- Summary reports on consultation and engagement activities are reported back to Members and service users.
- 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.
- 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.
- Corporate Communications Strategy 2019-2022 is currently under review and a new Strategy was developed in 2023.
- 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.
- A Well-being assessment (PSB) was carried out that informed the development of the PSB's Local Well-being Plan, which was published in May 2023.
- An annual report 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.

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

Defining outcomes

- The Council's Corporate Well-being Objectives are included in the Council's and Corporate Strategy 2022-2027 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 Corporate Strategy 2022-2027. 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;
  - Business Plans;
  - Strategic Plan;
  - Corporate Performance Management Reporting; and
  - Corporate Well-being Objectives.
- Performance 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, the Chairs and Vice Chairs of the Overview and Scrutiny Committees and political party leaders.
- Budget setting subject to detailed scrutiny by the five Overview and Scrutiny Committees.
- The Medium Term Financial Plan is in place.
- Quarterly performance arrangements provide a challenge protocol to ensure outcomes are delivered.
- Business planning process includes resource allocation.
- Cross-Party Transformation and Efficiency Group monitors the budget savings and delivery of services within budgets.
- Corporate performance management arrangements include quarterly assessment of risks to the achievement of outcomes or service delivery.
- Risk management includes risk logs for;
  - Business Plans (Level 1); and
  - Service Plans (Level 2).
- Local performance measures are included in Business and service delivery plans.
- Capital Plans include;
  - Rights of Way;
  - Highways;

- o Annual Budget Plan; and
- o Transformation.
- The Risk Management Policy and Strategy and the Risk Management Framework was approved by Cabinet on 20th February 2024.
- Risk Management training to be rolled out to Members and Senior Managers.
- Risk management training with insurers was held for individual services and Leadership Group during 23-24.
- Publication of service performance, including costs and value for money data is routinely considered within service reports.

Sustainable economic, social and environmental benefits

- 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.
- 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 Medium Term Financial Strategy.
- The Authority has undertaken the following steps towards the implementation of the Well-being of Future Generations (Wales) Act 2015:
  - o Prepared Corporate Well-being Objectives and statement;
  - o Embedded the Well-being Goals and Sustainable Development Principal into the business planning process
  - o Developed a new IIA tool and guidance;
  - o The Constitution is continually monitored and reviewed;
  - o The second PSB Assessment of Local Well-being published in 2022;
  - o Scrutiny arrangements agreed for PSB;
  - o Cabinet Reports, to include the Social/economic/ environmental impact assessment;
- 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 Procurement Strategy 2018-2022. Task and Finish Group established December 2023 to consider Procurement & Commissioning Strategy 2024
- Procurement training is also being rolled out.
- Strategic Equality Plan 2020-2024.
- Welsh Language Standards.
- Annual Welsh Language Standards monitoring report.
- 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.

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

Determining interventions

- The IIA tool and guidance 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 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> has been regularly updated.
- Consultation decision tree tool includes a guidance section on dissemination of consultation results.
- Finance challenge regarding savings on Council Website.

Planning interventions

- Corporate Performance Management arrangements include:
    o Weekly leadership Group meetings;
    o Quarterly reporting of progress against level 1 Business Plans;
    o Quarterly Performance Board meetings
- 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. This also helps identify capital requirements for inclusion in future capital programmes.
- Ensuring Staff with project management skills are available.
- Account will be taken of legislative changes e.g. work is ongoing in relation to implementing legislative changes such as Local Government and Elections (Wales) Act 2021 changes and considering/monitoring risks facing each partner when working collaboratively, including shared risks. Meetings are being held and preparation being carried out, for example, regarding the 2021 Act's requirement for Corporate Joint Committees, including potential and shared risks (a CJC group has been established, with the first meeting held on 19th April 2021, to consider the requirement to establish the Mid Wales CJC in accordance with the 2021 Act).
- Appropriate Joint Scrutiny arrangements are in place in relation to the Growing Mid Wales Board. Similarly, the Mid Wales Corporate Joint Committee will have Sub appropriate arrangements in place (Joint Scrutiny, Standards and Governance and Audit Committee)- arrangements in compliance with legislation and its Standing Orders.
- 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 2023-24 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 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.
- Budget Framework in place.
- Service Accountancy – Budget monitoring takes place.
- <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.
- Changes through the corporate savings plan have been through a robust governance process to ensure that all savings all link to the desired outcome.
- Community Benefits is embedded in our Processes and Policies and has been regularly applied, monitored and reported upon. Well-being of Future Generations (Wales) Act is integrated into our processes.

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

Developing the entity's capacity

- 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.
- CeriNet (the HR intranet and resource to Staff and management) is continually reviewed and improved for effectiveness.
- Learning & Development is managed via the Ceri system offering opportunities to all Staff.
- 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 review of Staff. These have been further strengthened with the introduction of annual appraisals for all Staff via the Ceri HR system.
- Induction programme is provided for new Members. Ongoing training is arranged for specific issues e.g. Treasury management.
- Members attend various events, seminars and conferences (see above).
- Personal Development Review process in place for Members.
- 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:
  - o School Improvement;
  - o Health & Social care; and
  - o 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 2023-2028 was approved by Cabinet in September 2023. Annual updates on progress of the workforce plan are reported to Scrutiny.

Developing the capability of the entity's leadership and other individuals

- 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.
- The Constitution sets out the roles and responsibilities of Members (Part 3.4 Table 4) and senior Officers (part 2 Article 2)
- The Strategic Planning Toolkit includes an element of succession planning and talent management.
- Learning and Development opportunities are offered to those within a Leadership role or who are aspiring leaders.
- A Scheme of Delegation (The Constitution Part 3.5) exists and clearly sets out responsibilities for Members and Officers.
- Protocols are in place for working relationships between Members and Officers (e.g. Officer-Member Protocol).
- Codes of Conduct for Officers and Members are in place.
- Member Officer working groups in place and working effectively.
- 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.
- The Council's Constitution sets out the functions and responsibilities of the Leader and Chief Executive.
- The Corporate structure of the Council has been established to ensure that the Statutory Officers are able to perform their roles effectively.
- The Chief Executive is responsible for reviewing this structure, as necessary.
- Democratic Services Committee agreed the revised set of Member Role Descriptions, designed to be used alongside Welsh member Development (Competency) Framework, of Welsh Local Government Association ('WLGA') Framework.
- Member Role Descriptions and Person Specifications presented to Council.
- Comprehensive Induction Programme for Members (new and old) undertaken following the Local Elections 2022.
- 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.
- 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.

- 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.
- The Corporate Performance Management arrangements provide the forum for performance management's needs and thereafter preparing action plans for delivery of corporate improvements in performance review of Staff.
- Induction programme is provided for new Members and new comprehensive induction programme has been provided post-election (from May 2022) with additional e-learning modules available. Ongoing training is arranged for specific issues. Members attend various events, seminars and conferences (see above).
- 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.
- 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.
- Staff development plans linked to appraisals have been strengthened with the introduction of the Performance Management module in Ceri.
- Implementing appropriate Human Resource policies and ensuring that they are working effectively.
- 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.

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

Managing risk

- The Corporate Risk Management Framework and the Risk Management Policy and Strategy were approved by Cabinet on the 20th February 2024 and continues to be updated.
- The Corporate Risk Register is considered at all Leadership Group, Corporate Lead Officers, Corporate Performance Management meetings and by the Governance and Audit Committee as a standing item. The Committee refers matters to Scrutiny Committees, where appropriate. This provides ongoing information and assurance that risks continue to be managed.
- All Risks are allocated to a Corporate Lead Officer (Risk Owner).
- Specific Project Risk Monitoring is undertaken.
- 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:
  - 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 annual plan of work
- Cabinet report template expanded to include risks and implications arising.

Managing performance

- Corporate performance management is linked to Corporate Well-being Objectives, Corporate Strategy 2022-2027 and the PSB's plans. The Council also has many local indicators which helps it determine whether it has achieved the priorities in its Corporate Strategy 2022-2027.
- Council approved the Self-assessment and Annual Review of Performance and Well-being Objectives Annual Report 2022-23.
- Benchmarking information carried out as part of service re-modelling.
- External & internal assessments by:
  - Audit Wales;
  - Estyn;
  - Care Inspectorate Wales ('CSIW');Investigatory Powers' Commissioner's Office ('IPCO'); and
  - Information Commissioner's Office ('ICO').
- The 2022/23 Governance & Audit Committee Self-Assessment was completed during 2023/24 and was presented at the Governance & Audit Committee in September 2023. The 2023/24 Governance & Audit Committee Self-Assessment has been completed and was presented at Governance & Audit Committee on the 15th October 2024.
- Individual Services carry out self-assessment through a performance matrix.
- IA undertake an annual self-assessment and have a 5-yearly independent external quality assessment / peer review as required by the PSIAS. EQA completed May 2022, report & resulting action plan presented to Governance & Audit Committee 27.9.22 along with the CMIA's Internal Audit Self-Assessment. The external assessor concluded that Ceredigion County Council's Internal Audit function generally conforms with the PSIAS. With the function currently conforming to 50 of the best practice areas, partial conformance in six areas and no areas of non-conformance.

- 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 and advice provided by Chief Finance Officer and MO.
- 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.
- Training for Members on the role of Scrutiny and Scrutiny Chair and Vice Chair training provided.
- 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.
- A Corporate Performance Management Board meets each quarter, with Chairs of Scrutiny Committees invited to attend.
- Reporting dates are set at beginning of each year.
- Transformation and Risks are all referred to joint Local Government meetings and Panels.
- Financial monitoring is regularly undertaken throughout the Council under a devolved accountancy arrangement and formal reporting is made to Cabinet. Monitoring is also incorporated into the quarterly performance management reports.
- Accounting practices - Codes of Practice are complied with. Prudential Indicators are prepared and reported to Council and monitored throughout the year. Regular budget monitoring takes place throughout the year. IA also reviews controls over income collection and monitoring.
- Business/Service plans are monitored to ensure delivery outcomes are achieved.

Robust internal control

- Risk Management Policy and Strategy and the Risk Management Framework were approved by Cabinet on 20th February 2024.
- Business Continuity and Civil Contingencies Group meet quarterly.
- 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.
- The annual Internal Audit Plan is risk-based and aligns with the Council's goals and objectives, corporate policies and procedures; reviews of the Risk Management arrangements to include testing the mitigating controls in place for a sample of risks noted in the Corporate Risk Register.
- Internal Audit Strategy & Annual Plan 2024-2025 approved by Governance and Audit Committee in March 2024.
- 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 presented to Governance and Audit Committee for monitoring (e.g. Internal Audit Progress Report for period 1 October 2023 to 31 December 2023 presented to Governance & Audit Committee in March 2024).
- Internal audit reports issued to Managers highlight the risks of not implementing any IA recommended actions. Fundamental & significant recommended actions are followed up and management's implementation of actions is reported to Governance and Audit Committee as part of the Management Actions Programme. 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.
- Summary of work and audit opinion on assurance provided annually in Internal Audit Annual Report at year-end. IA Annual Report for 2023/24 approved by Governance & Audit Committee 16th July 2024.
- Internal controls, risk & governance processes are monitored according to the Internal Audit Charter (last version approved by Governance & Audit Committee in January 2024) & the Annual Internal Audit Strategy and Plan.
- 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.
- 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.
- Two officers in the IA team are Accredited Counter Fraud Technicians, and a further officer holds a CIPFA Certificate in Investigative Practices ('CCIP').
- 'Strategy to Counter Fraud, Corruption and Bribery (to include Anti-Money Laundering)' updated and approved by Council 17 June 2021 (minutes confirmed 23 September 2021) has been written with regard to the Code of Practice & updated to ensure all requirements are included.
- IA undertakes counter fraud work where required (as well as dealing with the discovery of fraud as considered earlier).
- Council complies with Audit Wales's annual National Fraud Initiative requirements, currently co-ordinated by IA.
- IA presents Counter-Fraud Report to Governance and Audit Committee annually (2022/23 Counter-Fraud Report presented to Governance & Audit Committee on 21 June 2023).
- Monitoring and response to fraud alerts (NAFN, wider networks, peers, 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)
- Internal Audit's annual audit plan can address any necessary re-prioritisation of work, allowing Internal Audit to be reactive to any changes in risk within the Council.
- The Annual Governance Statement contains the Corporate Manager Internal Audit's annual opinion on assurance.
- The Internal Audit function is headed by a Corporate Manager Internal Audit who is CIA qualified and has considerable local government experience and is 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.

- One further member of the IA team is CIA qualified and another partly qualified.
- IA evaluates and improves the effectiveness of risk management, control & governance processes in accordance with PSIAS, which is self-assessed and reported to Governance and Audit Committee annually along with any improvements required. 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 into the Annual Governance Statement
- Governance and Audit Committee self-assessment - self-assessment exercise is complete.
- The Corporate Manager Internal Audit holds regular meetings with the Chair & Deputy Chair of Governance and Audit Committee, MO, S151, and Audit Wales when necessary.
- Meetings as necessary between the Monitoring Officer and Chair of Governance and Audit Committee.
- Regular Meetings between Governance and Audit Committee Members and external regulator Audit Wales (with and without Officers).

Managing data

- ICT and Digital Strategy for 2018-2022 has been approved
- All policies are up to date including; (all approved in February 2019).
    - Data Protection & GDPR Policy (updated in 2023)
    - Information Security Policy; (to be updated 2024) and
    - Records Management Policy. (to be updated 2024)
- 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 , ICT & Digital is the Senior Information Risk Owner ('SIRO') and has attended appropriate training for that role.
- The following responsible Officers are identified:
    - IT Security Officer ('ITSO'); and
    - Information and Records Management Officer ('IRMO')
- In addition the following groups/committees consider Information security:
    - Cyber Resilience and Information governance Group; and
    - Emergency & Business Continuity Meeting.
- External assessments to include compliance with Code of Conduct.
- Supporting the roll out and adoption the Cyber Assessment Framework across all LA's and the Fire and Rescue service.
- 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 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.
  ***The Accord is a common set of principles and standards under which partner organisations will share personal information. Organisations who adopt the Accord will show their commitment in meeting the agreed conditions, obligations and requirements within the framework.
- In most cases agreements are forwarded to the Data Protection Officer.

- There is also a public register on WASPI Website.
- Regular external Assessments e.g. Compliance with Code of Conduct.
- Internal performance monitoring and evidence.
- Cross matching data happens across the different services.
- Performance Indicator values are validated with evidence.
- Retention Schedule –now published on intranet.

Strong public financial management

- The latest version of the Medium Term Financial Strategy ('MTFS') was approved by Full Council on 21/09/23.   This reflects the 2023/24 WG Final Settlement and the 2024/25 WG indicative All Wales Settlement and covers the period 2023/24 to 2026/27.   This was also considered by Corporate Resources Overview & Scrutiny Committee on 19/07/23 and Cabinet on 05/09/23.
- 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.

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

Implementing good practice in transparency

- Council's website.
- Council and Cabinet meetings are broadcasted.
- Standard templates for Cabinet, Scrutiny and Council.
- Compliance to the Welsh language Standards.
- Use of Modern.Gov for publishing agendas and Councillor Information.
- Councillors' contact details, attendance records, Committee membership and Declarations of Interests available on the Council's Website.
- Councillors' annual reports available on the Council's Website.
- Overview and Scrutiny Annual Report available on the Council's Website.
- Democratic Services Annual Report available on the Council's Website.
- 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.

Implementing good practices in reporting

- The County Council's Self-assessment and Annual Review of Performance and Well-being Objectives Annual Report is published on the Ceredigion County website to inform Ceredigion citizens what activities and actions the Council undertakes in support of its Corporate Well-being Objectives. This also forms part of the Council's self-assessment. A summary plan is also available in public offices for our citizens.
- Annual financial statements are published on the Council's Website.
- Council's AGS evidences how it complies with the seven core Governance Framework Principles and sub-principles contained in the Framework and in the Local Code of Corporate Governance, including how it puts in place proper arrangements for the governance of its affairs, facilitates the effective exercise of its functions, and makes arrangements for risk management (the Governance Framework was developed in 2010 and has been revised in accordance with the CIFA/SOLACE Delivering Good Governance in Local Government Framework 2016). In compliance also with Local Government (Wales) Measure 2009 and The Well-being of Future Generations (Wales) Act 2015.
- Assessment of the framework for corporate governance carried out to ensure compliance. Decision by Council whether AGS approved alongside Statement of Accounts.
- AGS shared with accounts, reviewed and updated with Members and Officers providing a wider engagement process.
- Council's Local Code of Corporate Governance 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.
- Financial implications are a requirement for inclusion in all Cabinet Meeting reports. Financial Regulations and Financial Procedure Rules (Document F Constitution), Contract Procedure Rules (Document G Constitution) are all up to date.
- 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.

Assurance and effective accountability

- A good working relationship exists with Welsh Government and 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 ongoing governance related MRFs/governance matters. Corporate Performance and Improvement Officer is point of contact for performance related MRFs/performance matters. This system is set out in a Protocol, approved by Leadership Group and presented to

Governance and Audit Committee, with updated version (to reflect that the Corporate Performance and Improvement Officer is in post) presented to Governance and Audit Committee 9.9.2021 Meeting.

- Monthly meetings are also being held between Performance and Governance 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 (CMIA) is CIA qualified, and has considerable local government experience, and is supported by a team with appropriate knowledge and skills.
- A further officer in the IA team is CIA qualified, with another partly qualified.
- IA Officers are undergoing audit training to enhance knowledge, skills and competency.
- The IA service has been fully resourced since 1 June 2022.
- 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 Internal Audit is undertaken, i.e. quarterly Internal Audit Progress Reports to Governance & Audit Committee for monitoring progress performance and improvement and summary of work and audit opinion on assurance provided annually in Internal Audit Annual Report at year end. Follow-up reviews undertaken to monitor corrective actions are implemented.
- Internal Audit Charter regularly reviewed and approved by Governance & Audit Committee (last version approved by Audit Committee in January 2024).
- 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 IA function underwent an external quality assessment in 2022 where the external assessor concluded that Ceredigion County Council's Internal Audit function generally conforms with the PSIAS. With the function currently conforming to 50 of the best practice areas, partial conformance in six areas and no areas of non-conformance.
- 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).
- Partnership and Accountability agreements are established in collaborative projects.

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

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

risk register and assurances provided in reports issued by external regulators. The scope of audit work and how the need to constantly reprioritise to ensure sufficient work is undertaken for the assurance is detailed in the report.

The Annual Report at year-end contains the results of the internal audit annual self-assessment of the service, based on CIPFA's LG Application Note's template. This was subject to an external peer review in 27th September 2023.

The external assessor concluded that Ceredigion County Council's Internal Audit function generally conforms with the PSIAS. With the function currently conforming to 50 of the best practice areas, partial conformance in six areas and no areas of non-conformance.

A report on the progress of the Annual Governance Statement for 2023-2024 was provided to the Governance and Audit Committee on 24th of January 2024 and 14th of March 2024.

The Quarter 1 Internal Audit Progress Report 1/4/2023-30/6/2023 (presented to the Governance and Audit Committee on 27/09/2023 and subsequent periods expected on 24/01/2024, and 14/03/2024 include the actions taken to date to achieve the identified proposed improvements.

The Internal Audit staffing structure has been at full complement during the year 2023-2024.

On 9 March 2023, the CMIA presented to the Governance and Audit Committee the Internal Audit Strategy and Plan for 2023/24. This is designed to ensure a sufficient area of coverage is undertaken to support the annual opinion on the effectiveness of the systems of governance, risk management and internal control across the Council. The Internal Audit Strategy and Plan for 2023/24 summarised the work areas the Internal Audit Section aimed to concentrate their time on during the year. The CMIA presented the IA Strategy and Plan for 2024/25 to the Governance & Audit Committee in March 2024.

Internal audit work has been assessed on an on-going basis with regular consideration given to the Council's changing needs and priorities. In addition to this reactive work, assurance for 2023/24 is placed on planned reviews either carried forward or undertaken during the year to assess the annual level of assurance for the Council. All actions taken have been consistent with the guidance note issued by the Internal Audit Standards Advisory Board. In addition, more resources have been dedicated to developing the assurance mapping system to provide additional support to the assurance provided at year-end.

The CMIA concluded in her 2023/24 Annual Report presented to the Governance and Audit Committee on 16 July 2024 that the Council has a satisfactory framework of governance, risk management and internal controls in place to manage the achievement of the organisation's objectives during the year, based on:

- o the number, scope and assurances from internal and external sources during the year to 31 March 2024, and
- o the acceptance of actions by management (where available).

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

The Council's Corporate Lead Officer - Customer Contact, ICT & Digital acts as the Authority's Senior Information Risk Owner (SIRO) and has responsibility for Data Protection and ICT Security.

The SIRO chairs a cross council Cyber Resilience and Information Governance group (CRIGG) which includes subject matter experts from all areas including, property services, data protection, IT, Audit, HR and Finance. This meets every month to discuss cyber, information risk management issues.

The current key roles and scrutiny of Information Assets are as follows:
- An IT Security Officer ('ITSO') leads on data security and external advisers and consultants are employed to perform regular testing and advise on the Authority's security arrangements.
- An Information and Records Management Officer ('IRMO') advises on legal compliance and ensures that policies and procedures are in place and are being adhered to;
- A dedicated Data Protection Officer leads on all data protection issues and a DPO service is provided to all our schools.

Additionally:
- Corporate Data Protection and Information governance team meets monthly and is chaired by the Corporate Manager for ICT and Information Governance.
- Cyber Resilience is a standing item on the weekly corporate leadership group.
- Risk and progress are reported monthly to Performance board.
- An annual SIRO report is produced and taken to Scrutiny and Cabinet.
- SIRO Chairs the WLGA Cyber Assessment Framework (CAF) Delivery group
- SIRO is vice chair of the WLGA CAF Programme board
- ITSO is the vice-chair of Wales National Public Sector Security Forum (CymruWARP) which meets quarterly.
- DPO is chair of the North and Mid Wales Local Authority Data Protection Officer's Group.
- DPO is part of the WASPI - Mid and West Wales Quality Assurance Panel.

Following the Governance Framework review, overall governance arrangements are considered to be good on the basis that the majority of scores applied were 4/5.

5   Issues identified for last year (2023-2024)

The following table records the actions that have been taken during 2023-24 to resolve the issues identified in the Annual Governance Statement for 2022-2023, the Lead Officer responsible for oversight of the Action and the estimated Completion Date. The Lead Officer has responsibility to ensure the action is also detailed, monitored and updated in their own Service's Business Plans

Note: Any actions not fully completed by the completion date will be carried forward into the 2024-2025 Action Plan

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
A1.1 Ensuring Members and Officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation	MO to continue to advise Members further on the Code of Conduct. MO to continue to advise Chief Officers further on the need to declare: • close personal associations with other Officers or Members, Ongoing review on Chief Officers business declarations Review Members holding directorships, trusteeships, or memberships. MO to consider member feedback and added value of memberships of outside bodies.	Outcome: Further embedding of behaviour with integrity. Progress: Code of Conduct for Officers revised and approved. MO advice ongoing	Elin Prysor/ Lowri Edwards	March 2024 Complete

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	Reviewed Code of Conduct for Officers to be issued once approved. Officers to complete a Mandatory Ethics/Fraud e-training module once completed & approved. Planning/Development Management Committee governance actions/documents established, training to be provided and progress to be reviewed during 2023-2024. Discussions are currently taking place with Audit Wales to support their Planning Service Follow-Up Review. Any recommendations will be responded to.	Fraud & Ethics mandatory eLearning module completed. Will be launched on 12/12/2023 for all Council employees to complete Task & Finish Group established October 2023		
A1.3 Leading by example and using these standard operating principles or values as a framework for decision making and other actions	Planning/Development Management Committee governance actions/documents established, training to be provided and progress to be reviewed during 2023-2024. Discussions are currently taking place with Audit Wales to support their	Further incorporation and communication of the Standard Operation Principles and values. Progress: The Planning Task and Finish Group met on the in June and July 2024 the main	Elin Prysor/ Lowri Edwards	March 2025

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	Planning Service Follow-Up Review. Any recommendations will be responded to.	focus of discussions has been on recommendations relating to the: Cooling Off Process; Site Inspection Panels; Member referral process; Enforcement; and Planning performance measures. Changes to DMC Operational Procedures to be presented reported to Constitution Working group and Council.	Russell Hughes Pickering	
A1.4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	Delegated decision Decisions Register to be published.	Delegated decision Contract and Tree preservation Orders Registers are already published. Delegated Decision public Register: it is noted that: • currently only three Welsh Authorities currently publish a comprehensive public Delegated Decisions Register.	Elin Prysor	March 2024 Partially Complete

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		- relevant information is largely already available in public domain. - publication would require redaction of sensitive information - Traffic Regulation Orders delegated decisions are often of very short duration - planning decisions are published with Development Management Committee agenda - property sales / acquisitions are largely approved by Cabinet - S38 Road adoption agreements are approved by Cabinet The Register will be extended to include publication of delegated decisions relating to: - sales/disposals and acquisitions of property		

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		(to include transactions with a value threshold of above £25k, and Community Asset Transfers) • TROs- Permanent/Experimental <u>Chief Officers public Register of Personal Business Interests:</u> Decision made not to publish by Leadership Group in May 2024. It was noted that: • Chief Officer declarations of interests are already disclosed internally and reviewed annually. • an internal register is maintained. • These interests are disclosable to Audit Wales. • Only one Welsh authority publishes a Register • That there were no personal Business		Complete

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
		interest to be disclosed currently • Chief Officers had reasonable expectation of privacy in respect of private information. • There is a risk of over sharing officers' personal information. Whistleblowing Policy was approved by Cabinet. Approved by Cabinet		
	Continued monitoring of completion of mandatory Whistleblowing e-learning module. Whistleblowing policy to be reviewed and approved.			Complete Complete April 2023

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	Officer Code of Conduct and Declaration of Interest forms

Report on generic whistleblowing activity to be presented to Overview and Scrutiny Co-ordinating Committee. | | | Complete |
| A3.1 Ensuring members and Staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations | Privacy notices for Councillors being developed and to be provided by Data Protection Officer. | A template privacy notice has been created and shared with councillors as part of DPO training. | Lowri Edwards /Alan Morris | Complete |
| A3.2 Creating the conditions to ensure that the statutory Officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements. | CMIA to complete professional qualification | Outcome: Ensuring key post holders are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.

Progress: (CIA)Certificate of Internal Audit completed November 2023 | Elin Prysor/ Alex Jenkins | Partially Complete |
| B1.1 Ensuring an open culture through demonstrating, documenting and communicating the | Review of the FOI Publication Scheme is in progress. | The review of the FOI Publication Scheme will be undertaken over the next year with support from Corporate Business Support. This support is being given due to the urgent | Alun Williams /Marie-Neige Hadfield | Ongoing |

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
organisation's commitment to openness		pressures within the team relating to responding to the public.		
B3.1 Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes	A new Engagement and Participation Policy, 'Talking, Listening and Working Together' has been published. Implementation of this policy to be considered before action complete.	Improving Community Engagement. Progress: The Engagement and Participation Policy, 'Talking, Listening and Working Together' has been implemented over the past year. Two update reports have been provided to Overview and Scrutiny Committee with good progress made against all actions. No actions currently have a red RAG status.	Alun Williams	18/10/2022 Complete
D2.3 Considering and monitoring risks facing each partner when working collaboratively including shared risks	To continue to take into account legislative changes e.g. Local Government and Elections (Wales) Act 2021. To implement legislative changes, such as regarding the Local Government and Elections (Wales) Act	Outcome: Risk management and compliance with legislation to demonstrate commitment to rule of law. Progress: All necessary changes made to Constitution	Alun Williams/ Elin Prysor	20.02.2024 Complete

Issue	Action	Outcome / Progress to Date	Lead Officer	Completion Date
	2021 and consider/monitor risks facing each partner when working collaboratively, including shared risks.			
E2.2 Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	Delegated Decision Register to be published.	Outcome: see A1.4 above	Elin Prysor	Partially Complete
G3.1 Ensuring that recommendations for corrective action made by the external audit are acted upon	Monitor progress of actions/recommendations – ongoing action.	Assurances and managing risk. Progress: MRF's presented to GAC as part of ongoing Action Plan. Updates are revisited at future meetings. Recommendations are added to Teifi Performance dashboard to monitor recommendations from external regulators electronically.	Elin Prysor/ Alun Williams/Alex Jenkins	July 2024 Complete

6. Agreed action plan for matters to be considered during 2024-2025

Following the implementation and review of the CIPFA/SOLACE Delivering good governance in Local Government Framework (2016) the following issues (see below table) have been identified for resolution during 2024-2025. The Table sets out the issue, action, desired outcome, Lead Officer responsible for oversight of the action and the estimated completion date. The Lead Officer has responsibility to ensure the action is also detailed, monitored and updated in their own Service's business plans.

Issue	Action	Outcome	Lead Officer	Completion Date
A1.2 Ensuring Members take the lead in establishing specific standard operating principles or values for the Organisation and its Staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)	Planning/Development Management Committee governance actions/documents established, training to be provided and progress to be reviewed during 2023-2024. Discussions are currently taking place with Audit Wales to support their Planning Service Follow-Up Review. Any recommendations will be responded to.	Further incorporation and communication of the Standard Operation Principles and values. The Planning Task and Finish Group met on the 7th & 24th June 2024 and again on the 19th July 2024. The main focus of discussions has been on recommendations relating to the: Cooling Off Process; Site Inspection Panels; Member referral process; Enforcement; and Planning performance measures	Elin Prysor/ Lowri Edwards Russell Hughes Pickering	March 2025

Issue	Action	Outcome	Lead Officer	Completion Date
A1.4 Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	Delegated decision Decisions Register to be published. Extension of delegated decision register to include the publication of delegated decisions relating to: • sales/disposals and acquisitions of property (to include transactions with a value threshold of above £25k, and Community Asset Transfers) • TROs-Permanent/Experimental	Delegated decision Contract and Tree preservation Orders Registers are already published.	Elin Prysor	March 2025 Partially Complete
A3.2 Creating the conditions to ensure that the statutory Officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.	Ensuring key post holders are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.	CMIA completed (CIA)Certificate of Internal Audit November 2023, is progressing well with her ILM Level 4 qualification and will then seek to attain her Chartered Internal Auditor qualification.	Elin Prysor / Alex Jenkins	Partially Complete
A3.5 Ensuring corruption and misuse of power are dealt with effectively	Conduct authority-wide Counter Fraud Risk Assessment to produce Fraud Assessment.	IA conducted an authority-wide CF Risk Assessment in November 2023. Results	Alex Jenkins	November 2023

Issue	Action	Outcome	Lead Officer	Completion Date
		form Fraud Risk Register and feeds into IA Strategy & Annual Plan. It also informs the CMIA's annual Counter Fraud Report.		
B1.1 Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	Review of the Freedom Of Information (FOI) Publication Scheme	The review of the FOI Publication Scheme will be undertaken over the next year with support from Corporate Business Support. This support is being given due to the urgent pressures within the team relating to responding to the public.	Alun Williams /Marie-Neige Hadfield	Ongoing
B3.2 Ensuring that communication methods are effective and that Members and Officers are clear about their roles with regard to community engagement	Revise Social Media Policy (2018).	A review of the policy has commenced. Any amendments will go through consultation with our recognised trade union before submission to Scrutiny and Cabinet.	Geraint Edwards	March 2025
D2.2 Engaging with internal and external stakeholders in determining how services and	Review requirement for Corporate Communications Strategy	Review in 2025	Lowri Edwards	June 2025

Issue	Action	Outcome	Lead Officer	Completion Date
other courses of action should be planned and delivered				
E2.2 Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	Delegated Decision Register to be published.	see A1.4 above	Elin Prysor	March 2025 Partially Complete
E2.9 Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections	Panel Review scheduled for 2024	Panel review undertaken w/c 30th Sept 2024.	Lowri Edwards Alun Williams	March 2025

7. Conclusion

The annual governance framework review measured progress against the new CIPFA/SOLACE Delivering Good Governance Framework (2016) and overall governance arrangements were found to be acceptable. The Council has made good progress during the year with recorded achievements against each of the seven core principles. The Local Code of Corporate Governance brings together all the local codes and documents together in one document and provides assurance that there are clear governance arrangements in place.