

Annual Governance Statement

2023-2024



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Scope of Responsibility

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

GCC acknowledges its responsibility for ensuring that there is effective governance within the Council and as such has developed a Code of Corporate Governance that defines the principles and practices that underpin the governance arrangements operating within the Council.

The Code is reviewed and updated annually and is consistent with the seven core principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) guidance 'Delivering Good Governance in Local Government framework - 2016 Edition'. A copy of the Code can be accessed on the Council's website. However, a summary of the seven core principles upon which it is based can be found on page 10 of this document.

This statement explains how the Council has complied with the Code and also meets the requirements of the Accounts and Audit Regulations 2015, regulation 6(1) (a) and (b), which requires the Council to prepare and publish an Annual Governance Statement (AGS).

The Council's Statutory Officers comprising of the Chief Executive, Chief Financial Officer (S151) and the Monitoring Officer have responsibility for leading and directing the annual reviews of the effectiveness of the Council's governance arrangements against the Code and providing ongoing oversight and robust challenge. When completed, the findings are reported to and improvement actions identified are monitored by the Audit and Governance Committee.

What is Governance?

Governance is about how the Council ensures that it is doing the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner. Good governance leads to effective:

- ☐ leadership and management;
- ☐ performance and risk management;
- ☐ stewardship of public money; and
- ☐ public engagement and outcomes for our citizens and service users.

What is the purpose of a Governance Framework?

The governance framework comprises the culture, values, systems and processes by which an organisation is directed and controlled. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money. The system of internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It assures that in conducting its business, the Council:

- ☐ operates in a lawful, open, inclusive and honest manner;
- ☐ makes sure that public money and assets are safeguarded from inappropriate use, or from loss and fraud, properly accounted for and used economically, efficiently and effectively;
- ☐ has effective arrangements for the management of risk;
- ☐ secures continuous improvement in the way that it operates;
- ☐ enables human, financial, environmental and other resources to be managed efficiently and effectively;
- ☐ properly maintains records and information; and
- ☐ ensures its values and ethical standards are met.

What is the Annual Governance Statement?

The Council is required by the Accounts and Audit Regulations 2015 to prepare and publish an Annual Governance Statement, in order to report publicly on the extent to which we comply with our own Local Code of Corporate Governance, including how we have monitored the effectiveness of our arrangements in year and on any planned changes to our governance arrangements in the coming year.

In this document the Council:

- ❑ acknowledges its responsibility for ensuring that there is a sound system of governance;
- ❑ summarises the key elements of the governance framework and the roles of those responsible for the development and maintenance of the governance environment;
- ❑ describes how the Council has monitored and evaluated the effectiveness of its governance arrangements in the year, and on any planned changes in the coming period;
- ❑ provides details of how the Council has responded to any issue(s) identified in last year's governance statement; and
- ❑ reports on any key governance matters identified from this review and provides a commitment to addressing them.

The Annual Governance Statement reports on the governance framework that has been in place at Gloucestershire County Council for the year ended 31st March 2024 and up to the date of approval of the statement of accounts.

It should be noted however, that any system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not *absolute* assurance of effectiveness.

What is a Governance Assurance Framework?

Assurance provides confidence, based on sufficient evidence, that internal controls are in place and are operating effectively and that objectives are being achieved. An Assurance Framework is a structure within which Members and Senior Management identify the principal risks to the Council meeting its key objectives, and through which they map out both the key controls to manage them and how they have gained sufficient assurance about the effectiveness of those controls. The assurance framework underpins the statements made within the Annual Governance Statement.

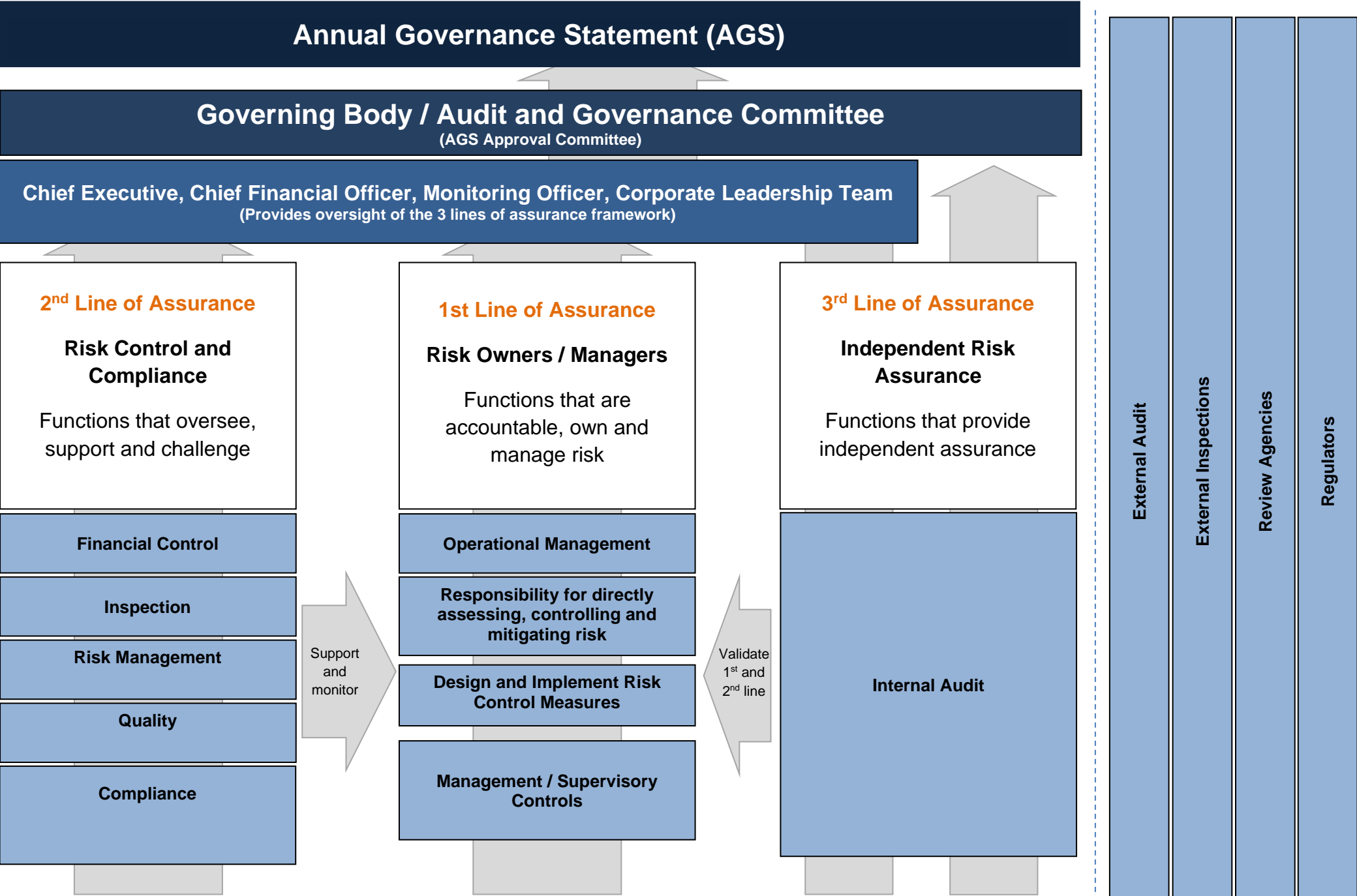
A governance assurance process is in place to provide a framework for the annual assessment of the effectiveness of the governance arrangements operating within the Council. This includes Cabinet Member overview and oversight and robust challenge by the Council's Statutory Officers i.e. the Chief Executive, Monitoring Officer and Chief Financial Officer.

In addition, '*the three lines of assurance*' model is in place which helps Members and Senior Management to understand where assurances are being obtained from, the level of reliance they place on that assurance and identify potential gaps in assurance.

The Three Lines of Assurance in effective Risk Management and Control

Assurance can come from many sources within the Council. The Three Lines of Assurance is a concept for helping to identify and understand the different sources of assurance. By defining these sources into three categories i.e. the **First Line** (functions that own and manage risks e.g. operational management has ownership, responsibility and accountability for directly identifying, assessing and controlling / mitigation risks), the **Second Line** (functions that oversee risks and ensures compliance e.g. HR, Finance, IT and other control functions. This line monitors the effectiveness of risk management arrangements put in place by the first line and the **Third Line** (functions that provide independent assurance on the management of risks e.g. Internal Audit). In addition to internal governance arrangements, External Auditors, regulators and other bodies reside outside of the Council's structure, but have an important role in the Council's overall governance and control structure. This framework helps the Council understand how each contributes to the overall level of assurance and how best they can be integrated and supported. *Please see page 7 for a visual summary.*

What are the Council’s Governance, Risk and Control Assurance Framework?



How has the Annual Governance Statement been prepared?

In preparing the Annual Governance Statement the Council has:

- ❑ reviewed the Council's existing governance arrangements against the revised CIPFA / SOLACE 'Delivering Good Governance in Local Government framework - 2016 Edition' good practice guidance;
- ❑ updated the Council's Local Code of Corporate Governance to reflect this guidance which includes the revised seven principles of good governance and associated required actions and behaviours taken by the Council that demonstrate good governance; and
- ❑ assessed the effectiveness of the Council's governance arrangements against the revised Local Code of Corporate Governance.

How does the Council monitor and evaluate the effectiveness of its governance arrangements?

Gloucestershire County Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The system of internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk and can therefore only provide reasonable and not absolute assurance of effectiveness. The effectiveness of governance arrangements is monitored and evaluated throughout the year, activity undertaken includes:

- ❑ Consideration of governance issues by the Corporate and Directorate Leadership Teams (CLT and DLT) – including risk registers, counter-fraud updates and Internal Audit reports;
- ❑ Preparation of a rolling plan of audit coverage provided by the Head of Audit, Risk and Assurance (ARA) which is primarily based on an assessment of the Council's risks;
- ❑ The Annual Audit Opinion which is provided by the Head of Audit, Risk and Assurance (ARA);
- ❑ Ensuring that assurance arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2010);

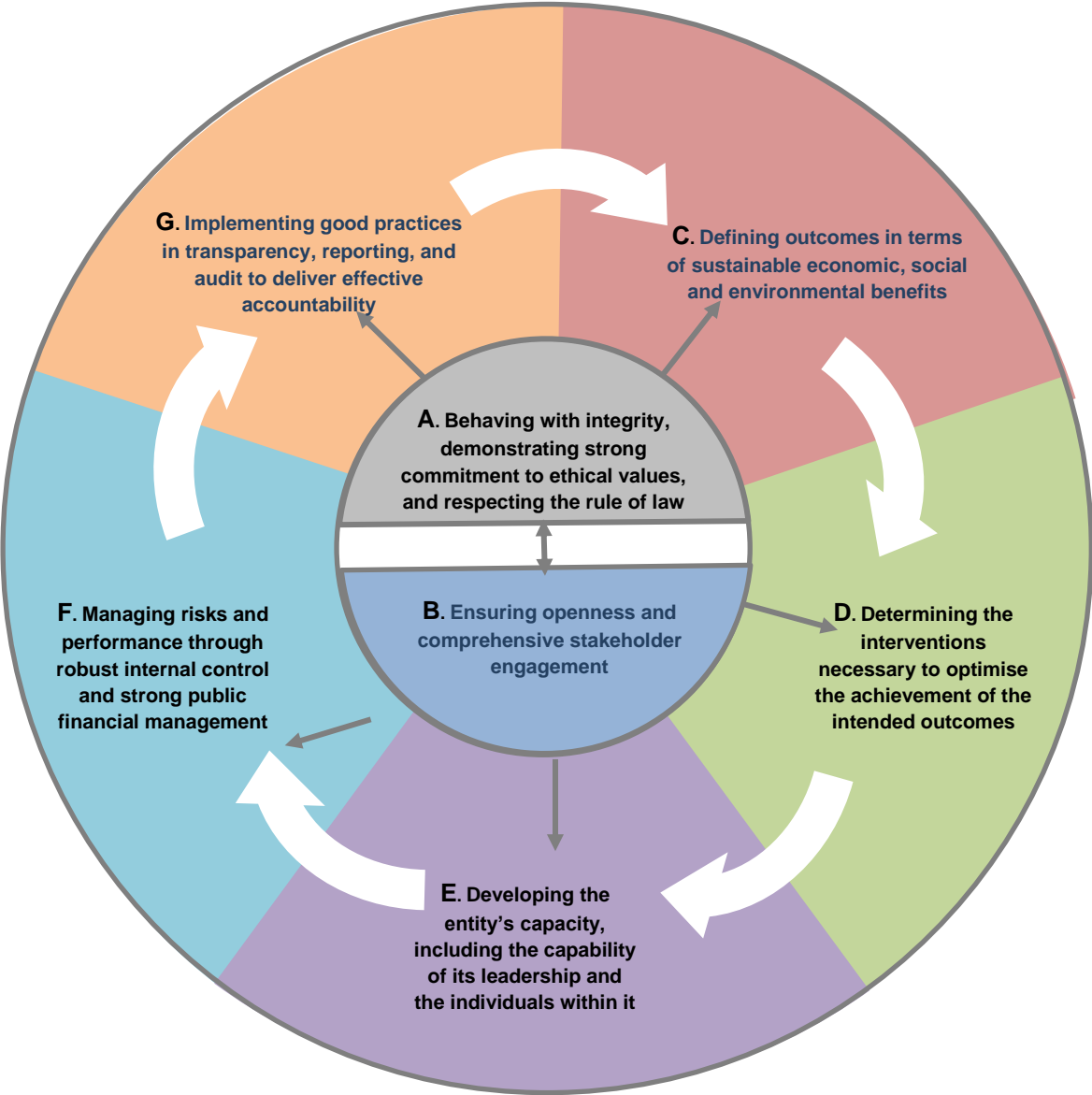
- ❑ Ongoing assessment of internal management processes, including performance management and compliance monitoring;
- ❑ The independent views of regulatory inspection agencies such as Ofsted, HMICFRS and the Care Quality Commission;
- ❑ The views of external auditors, regularly reported to the Audit and Governance Committee (A&GC), including regular progress reports and the Annual Audit Letter;
 - The 2022/23 VFM annual audit report from Grant Thornton has highlighted a number of recommendations which are in progress or complete. These have been taken into account in preparation of the AGS.
- ❑ The annual report on Risk Management Activity;
- ❑ The Council's Risk Maturity Assessment which is **Level 3 out of 5**: "Risk Defined: Strategy and policies in place and communicated. Risk appetite defined only at a strategic level. Risk management evident in strategic business decisions at Director and/or Member level."
 - Significant improvements continue in risk management across the organisation, particularly following the independent review of risk in 2021/22. There is a high level of assurance and reporting strategically, and improvements throughout the Directorates. However, *consistency* is not yet achieved to a level 4 definition, and work continues to reach it.
- ❑ The Council has 2 outside bodies which it part-owns alongside other local authorities:
 - *Adoption West* has been set up jointly by Local Authorities in Bath and North East Somerset, Bristol, Gloucestershire, North Somerset, South Gloucestershire and Wiltshire to provide a dedicated adoption service.
 - *Ubico* is an environmental services company wholly owned by seven local authorities; Cheltenham Borough Council, Cotswold District Council, Forest of Dean District Council, Gloucestershire County Council, Stroud District Council, West Oxfordshire District Council and Tewkesbury Borough Council.

Gloucestershire County Council has appointed Directors to the board of each company who are accountable alongside those appointed by the other partners for ensuring that the Nolan principles are embedded into their governance.

- ❑ Governance arrangements in respect of partnerships and other joint working and ensuring that they are reflected across the authority's overall governance structures.

What are the key elements of GCC's Governance Framework?

The Council aims to achieve good standards of governance by adhering to the seven core principles below, which form the basis of the Council's Code of Corporate Governance:



The following pages provide a summary of actions and behaviours taken by the Council in relation to each of these seven core principles and associated sub principles.

Principle A

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

Supporting Principles:

Behaving with integrity

Demonstrating strong commitment to ethical values

Respecting the Rule of Law

How we do this:

- ❖ The Council has an [Audit and Governance Committee](#) to promote high standards of member conduct. Elected members must follow a [Code of Conduct](#) to ensure high standards in the way they undertake their duties. The Monitoring Officer advises members on the Code of Conduct.
- ❖ Officer behaviour is governed by the [Employees' Code of Conduct](#). The Code has been formulated to provide a set of standards of conduct expected of employees at work.
- ❖ External providers of services acting on behalf of the Council are also required to comply with the Code of Conduct.
- ❖ These Codes are regularly reviewed to ensure they are operating effectively.

- ❖ Arrangements exist to ensure that members and officers are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders. These include:
 - Registers of disclosable conflicts of interests;
 - Declarations of disclosable conflicts of interests and disclosable other interests at the start of meetings; and
 - Registers of gifts and hospitality.
- ❖ A [corporate complaints](#) procedure exists to receive and respond to any complaints received.
- ❖ Actively seek to deter and prevent fraud and corruption and ensure where irregularity is suspected that it is thoroughly investigated.
- ❖ The required leadership and staff 'behaviours' are embedded into performance appraisals.

- ❖ The [Constitution](#) sets out the responsibilities of the [Council](#), the [Cabinet](#), [Scrutiny](#) and other Committees, as well as officers, including decision making powers.
- ❖ The Council has a duty to appoint three of its staff to specific roles, these being:
 - The Head of Paid Service (Chief Executive), who has overall accountability for the governance arrangements operating within the Council.
 - The Monitoring Officer who has a key role in ensuring that decisions taken by the Council are within the law and the Council complies with the provisions of its Constitution.
 - The Chief Financial Officer is the principal financial adviser to the Council and is responsible for the proper administration of the Council's financial affairs and internal control environment.

Principle B

Ensuring openness and comprehensive stakeholder engagement

Supporting Principles:

Openness

Engaging comprehensively with institutional stakeholders

Engaging stakeholders effectively, including individual citizens and service users

How we do this:

- ❖ Progress against the [Council Strategy](#) is monitored on a quarterly basis through [strategic performance / financial / risk reports](#) to the Cabinet and Scrutiny Committees, which are publicly available.
- ❖ [Cabinet Member decisions](#) and significant officer decisions are also reported on the Council's website.
- ❖ The Council publishes an annual report on the activity of the Scrutiny function.
- ❖ The Council publishes certain data in accordance with the Local Government [Transparency Code](#) which enables more power to be placed into citizens' hands to increase democratic accountability and make it easier for local people to contribute to the local decision making process and help shape public services.

- ❖ Elected members are democratically accountable to their local area and this provides a clear leadership role in building sustainable communities.
- ❖ The Council's planning and decision-making processes are designed to include consultation with stakeholders and the submission of views by local people.
- ❖ Developed and implemented alternative service delivery models to allow for resources to be used more efficiently and effectively.

- ❖ The long-term vision for the Council is set out in the Council Strategy which is updated annually and informed by public consultation.
- ❖ Call-in is for Cabinet decisions or decisions by the Leader or a Cabinet Member and a key decision taken by Officers under delegated powers. This allows an opportunity for further consideration of the issue before implemented.
- ❖ Formal Public [Consultation](#) arrangements and public meetings held to ascertain stakeholder views prior to developing and implementing key policy changes.

Principle C

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

Supporting Principles:

Defining outcomes

Sustainable economic, social and environmental benefits

How we do this:

- ❖ The Council's long term vision and priorities are set out in the [Council Strategy](#).
- ❖ A [Budget and Medium Term Financial Strategy](#), Capital Programme and annual budget process ensure that financial resources are directed to the Council's priorities.
- ❖ The Council works with partner organisations where there are shared objectives and clear economic benefits from joint working.
- ❖ The Council has a co-ordinated and structured approach to commissioning services and defining outcomes.
- ❖ Contract management and monitoring arrangements are in place to help ensure that services provided are monitored and improved appropriately.
- ❖ The Council's corporate planning, performance and risk framework reports progress against business objectives and targets. These are reported and monitored by the Corporate Leadership Team, Corporate Overview Scrutiny Committee and Cabinet Members.

- ❖ The Medium Term Financial Strategy (MTFS) identifies and implements efficiency savings across the organisation in a systematic and considered manner.
- ❖ The Council aims to ensure that the purchase or commissioning of goods, services or works required to deliver services is acquired under Best Value terms.
- ❖ The Council has developed business continuity plans to ensure that critical service delivery can be maintained or recovered during an emergency.
- ❖ The Council's decision making process requires consideration of the economic, social and environmental impacts of policies and plans when taking decisions about service provision. In addition a sustainability check list is also included to ensure sustainability is also fully considered.
- ❖ Programme and project management arrangements require consideration of Political, Environmental, Societal (i.e. increased demand for a service and demographic changes), technological, legislative, economic and efficiency issues, risks and opportunities and value for money.

Principle D

Determining the interventions necessary to optimise the achievement of the intended outcomes

Supporting Principles:

Determining interventions

- ❖ The Council's decision making process ensures that decision makers receive objective and robust analysis of a variety of options indicating how the intended outcomes will be achieved, providing information on the risks and opportunities associated with those options, thus helping to inform those decisions.
- ❖ Public consultation is undertaken to ensure that feedback from citizens and service users are fully considered when making decisions about service improvements / changes.
- ❖ A corporate peer challenge is undertaken by the LGA every 5 years to establish overall health of corporate governance and areas for improvement. [The most recent was in 2023.](#)

Planning interventions

- ❖ The [Gloucestershire Economic Growth Joint Committee](#), with the Local Economic Partnership, (replaced with City Region Board and Gloucestershire Economic Growth Scrutiny Committee from 1st April) are delivering an [economic strategy](#).
- ❖ The Council Strategy defines the Council's key priorities and plans, following full consultation with the communities of Gloucestershire.
- ❖ The Council has developed Strategic Commissioning Intentions and Annual Service Plans with clearly defined outcomes and a balanced set of measures and risks to evaluate performance.
- ❖ Quarterly performance reports analysing trends and latest budget position are monitored by Cabinet and Scrutiny Committees and mitigation strategies are implemented to manage current and emerging risks.

Optimising achievement of intended outcomes

- ❖ The Council has developed and implemented a Budget and Medium Term Financial Strategy.
- ❖ The financial plans demonstrate how the Council's financial resources will be deployed over the next three years to deliver declared aims and priorities.
- ❖ The strategy sets out the overall shape of the Council's budget by determining the level of resources that will be available and how these are currently allocated between services.
- ❖ The Council ensures the achievement of '[social value](#)' (i.e. a way of thinking about how scarce resources are allocated and used when awarding a contract) when commissioning services and service planning.

Principle E

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

Supporting Principles:

Developing the Council's capacity

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

How we do this:

- ❖ The Council participates in relevant benchmarking exercises and peer reviews to help inform how the resources are allocated, so that outcomes can be achieved effectively and efficiently.
- ❖ Collaborative working and alternative service delivery models are fully considered as part of the option appraisal process, when looking to determine how the Council's resources are allocated in order to meet our priorities.
- ❖ The Council has drafted an organisational and workforce strategy, due for release later in 2024.
- ❖ The Council has an Occupational Health Service that offers health assessments, health screening, health and well-being advice, ill health retirement advice, rehabilitation advice and advises managers on health related performance or attendance issues and an Employee Assistance programme which provides staff counselling and advice.
- ❖ Implementation of a Management Programme ('Growing Great Managers') which enables the development of our future leaders. Leadership and Management courses are available to support learning and development.

- ❖ The Council's Constitution clearly defines the statutory and distinctive leadership roles of the Leader of the Council and the Chief Executive, whereby the Chief Executive leads on implementing strategy and managing the delivery of services and other requirements set by members.
- ❖ A Member Development Programme approved by Group Leaders is in place, which supports continued Member development. This includes six key skills needed to be an effective councillor, namely local leadership, partnership working, communication, political understanding, scrutiny and challenge and regulation and monitoring skills.
- ❖ The Council's Performance Development Review is a 1:1 meeting for all leaders and employees. It is an opportunity to reflect on how the individual is performing, what is going well and also where the individual may need further support or development as part of their role.
- ❖ The above includes leadership skills and behaviours as these behaviours are essential for the delivery of our key priorities, to continue to support our savings targets, and form part of our on-going commitment to personal and professional development.

Principle F

Managing risks and performance through robust internal control and strong public financial management

Supporting Principles:

Managing Risk

How we do this:

- ❖ The Council has a [Risk Management Policy / Strategy](#) which clearly defines the roles and responsibilities for managing risk, confirming that risk management is an integral part of all our business activities including all aspects of business planning, option appraisals and decision making.
- ❖ Business Continuity arrangements are in place for critical services to ensure they can continue to operate in an emergency.
- ❖ The Audit and Governance Committee monitor the adequacy of the risk identification, monitoring and control of strategic and operational risk within the Council.

Managing Performance

- ❖ The Council Strategy outlines our priorities which are built on five clear values i.e. Acting with Integrity, Focusing on Citizens/Communities and People, Proactively Challenging, Respecting and Valuing each other and Being Accountable. A business planning framework is in operation which includes our Commissioning Intentions which set out our strategic commissioning priorities and Service Plans which set out the key priorities/tasks / targets / risks for the day job.
- ❖ Priorities are monitored through our performance management and programme and project management frameworks and overseen by, and reported to, the Corporate Overview Scrutiny Committee and Cabinet Members.

Robust internal control

- ❖ The Internal Audit (IA) service is 100% compliant with Public Sector Internal Audit Standards.
- ❖ Whilst improvement areas have arisen during the year from IA activity, action plans have been agreed with management to address them.
- ❖ 'Three lines of assurance' risk assurance model in place within the council (Page 7 above).
- ❖ Fraud is taken very seriously and policies and processes are established to deal with such occurrences: [Counter-Fraud and Corruption Policy and Strategy and whistleblowing policy](#).

Managing Data

- ❖ Data is managed in accordance with the law. The [key information management and security policies](#) in place are: The Data Protection Policy, Freedom of Information Policy, Information Security Policy and the overall Information Strategy.
- ❖ Information Sharing protocols are in place when sharing data with third parties.
- ❖ Strategy ownership rests with Information Board members who are responsible for agreeing, monitoring, promoting and reviewing its implementation.
- ❖ Monitoring also includes reports to Audit and Governance Committee, internal / external audits and Information Commissioner reviews as appropriate.

Strong public financial management

- ❖ Robust budget management arrangements are in place including monitoring and review by the Corporate Overview Scrutiny Committee and Cabinet.
- ❖ [External Audit review](#) and report on the Council's financial statements (including this Annual Governance Statement), providing an opinion on the accounts and concluding on the arrangements in place for securing economy, efficiency and effectiveness in the use of resources (the value for money conclusion).
- ❖ The Audit and Governance Committee monitor the effectiveness of the Chief Financial Officer's responsibility for ensuring an adequate internal / financial control environment.

Principle G

Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Supporting Principles:

Implementing good practices in transparency

Implementing good practices in reporting

Assurance and effective accountability

How we do this:

- ❖ Agendas and minutes of Cabinet and Committee meetings including Scrutiny are publically available on the Council's website.
- ❖ The Council has a [Freedom of Information Act](#) publication scheme (to ensure the members of the public have access to all recorded information held by the Council).
- ❖ Working towards compliance with the [Local Government Data Transparency Code](#) which sets out the minimum data that the Council should be publishing, the frequency it should be published and how it should be published e.g. expenditure exceeding £500, grants to voluntary, community and social enterprise organisations, senior salaries etc. This makes it easier for local people to contribute to the local decision making processes and help to shape public services.

- ❖ The published [Annual Statement of Accounts](#) is the statutory summary of the Council's financial affairs for the financial year. The purpose of the Annual Statement of Accounts is to give clear information on the income and expenditure of the Council and to demonstrate the Council's stewardship of public money for the year.
- ❖ The Council publishes an [Annual Governance Statement and Local Code of Corporate Governance](#) in order to report how we have monitored the effectiveness of our governance arrangements (self assessed against the seven key principles set out within our Code of Corporate Governance) in year and on any planned changes in the coming year.
- ❖ The Audit and Governance Committee review and approve the Annual Statement of Accounts and Annual Governance Statement.

- ❖ Accountability and decision making arrangements are clearly defined within the Council's Constitution. These accountabilities include arrangements when delivering services with our key partners.
- ❖ The Audit and Governance Committee provide independent assurance to the Council on the adequacy and effectiveness of the governance arrangements and internal control environment operating within the Council.
- ❖ Risk based internal auditing provides ongoing assurance that the key risks material to achieving the Council's objectives are being managed.
- ❖ Peer reviews and benchmarking undertaken to ascertain good practice and implement improvements as identified.

What are the key roles of those responsible for developing and maintaining the Governance Framework?

The Council	<ul style="list-style-type: none"> - Approves the Council Strategy. - Approves the Constitution (including Contract Procedure Rules and Financial Regulations). - Approves key policies and budgetary framework.
Cabinet	<ul style="list-style-type: none"> - The main decision-making body of the Council. - Comprises the Leader of the Council and nine Cabinet Members who have responsibility for particular portfolios.
Audit and Governance Committee	<ul style="list-style-type: none"> - Provides independent assurance to the Council on the adequacy and effectiveness of the governance arrangements, risk management framework and internal control environment. - Promotes high standards of member conduct. - Approves the Annual Statement of Accounts and Annual Governance Statement.
Scrutiny Committees	<ul style="list-style-type: none"> - There are seven Scrutiny Committees aligned to the Council's corporate priorities. - They hold Cabinet and Officers to account and scrutinise performance.
Chief Executive Corporate Leadership Team	<ul style="list-style-type: none"> - Implements the policy and budgetary framework set by the Council and provides advice to Cabinet and the Council on the development of future policy and budgetary issues. - Oversees the implementation of council policy. - Influencing a corporate culture and fostering a culture of high ethical standards and integrity.
Chief Financial Officer (s151)	<ul style="list-style-type: none"> - Accountability for developing and maintaining the Council's governance, risk and control framework. - Contribute to the effective corporate management and governance of the Council.
Monitoring Officer	<ul style="list-style-type: none"> - To report on contraventions or likely contraventions of any enactment or rule of law. To report on any maladministration or injustice where the Local Government Ombudsman has carried out an investigation. To establish and maintain registers of member interests and gifts and hospitality. To advise Members on the interpretation of the Code of Conduct for Members and Co-opted Members. - Overall responsibility for the maintenance and operation of the Confidential Reporting Procedure for Employees. (Whistleblowing) and contributes to the effective corporate management and governance of the Council.
Internal Audit	<ul style="list-style-type: none"> - Provides independent assurance and annual opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework. - Delivers an annual programme of risk based audit activity, including counter fraud and investigation activity. - Makes recommendations for improvements in the management of risk.
External Audit	<ul style="list-style-type: none"> - Audit / review and report on the Council's financial statements (including the Annual Governance Statement), providing an opinion on the accounts and use of resources, concluding on the arrangements in place for securing economy, efficiency and effectiveness in the use of resources (the value for money conclusion).
Managers	<ul style="list-style-type: none"> - Responsible for developing, maintaining and implementing the Council's governance, risk and control framework. - Contribute to the effective corporate management and governance of the Council.

How has the Council addressed the governance improvement actions from 2022/23?

The Annual Governance Statement 2022/23 contained the following key improvement actions. Details of the issues and how they have been addressed during the year have been reported to the Audit and Governance Committee at their meeting on 31st March 2024. Please note that whilst improvement plans are in place to address these issues, due to their significance in relation to governance and inherent risk, nine of the ten issues have been carried forward into the 2023/2024 Action Plan to enable their ongoing monitoring.

2021/22 Review Reference	Action	Current Status
Safeguarding Inspection	1) Children's Services improvement plan	C/F into the 2023/24 AGS Action Plan - see update
Corporate Governance	2) Gloucestershire Fire and Rescue Service (GFRS) improvement plan	C/F into the 2023/24 AGS Action Plan - see update
Exec. Directors Assurance Statement	3) The recruitment and retention of employees in hard to fill, critical positions.	C/F into the 2023/24 AGS Action Plan - see update
Exec. Directors Assurance Statement	4) ICT Governance – Transformation Roadmap	C/F into the 2023/24 AGS Action Plan - see update
Exec. Directors Assurance Statement	5) Adult Social Care transformation – readiness for Care Act reforms	C/F into the 2023/24 AGS Action Plan - see update
Exec. Directors Commissioning Intentions	6) Equalities, Diversity and Inclusion development work	C/F into the 2023/24 AGS Action Plan - see update
Exec. Directors Assurance Statement	7) Implementation of the Community Infrastructure Levy (CIL)	C/F into the 2023/24 AGS Action Plan - see update
Annual Auditors report	8) Dedicated Schools Grant Deficit	C/F into the 2023/24 AGS Action Plan - see update
Annual Auditors report	9) Business Continuity	Removed, issue resolved in 2022/23 as reported in that years AGS.

2021/22 Review Reference	Action	Current Status
Annual Auditors report	10) Procurement and Contract Management Oversight	C/F into the 2023/24 AGS Action Plan - see update

What are the key 2023/24 Governance matters identified?

The review of the effectiveness of the Council's governance framework has identified the following actions that will need to be addressed during 2024/25, which includes the carried forward actions from 2022/23.

Previously identified issues

The nine issues below are brought forward from the Annual Governance Statement 2022/23, and have been updated for the latest status position for 2023/24.

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Executive Director's Assurance Statement	<p>1) Children's Services Ambitions Plan.</p> <p>Ofsted completed their ILACS inspection of Children's Services in February 2022, awarding a judgement of 'requires improvement' for all inspection elements. This lifted GCC Children's Services out of an 'inadequate' category.</p> <p>In June 2023, Ofsted completed a Joint Targeted Area Inspection (JTAI) of the identification and response of local partners to need and risk in Gloucestershire. Ofsted found that 'most children identified to be in need of help and protection receive a swift and appropriate response'. Ofsted also found the local multi-agency child safeguarding arrangements to be effective, with good local partner commitment to continuous learning and development of local safeguarding practice.</p> <p>In response to Ofsted's JTAI findings, the continuous improvement plan (CIP) has been replaced by an Ambitions Plan (AP), supported by a re-configured continuous improvement Ambitions Board (CIB/AB), comprising of key partners and stakeholders to build on the positive JTAI outcome and provide challenge and oversight on our journey to 'good'.</p>	Ongoing, monitored by the Ambitions Board quarterly	Executive Director of Children's Services (DCS)

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
	<p>Significant challenges remain for our improvement journey towards services being rated as 'Good':</p> <ul style="list-style-type: none"> • The pace of regulatory activity will continue through 2024/25 as we can anticipate an inspection of our Youth Justice Services by His Majesty's Inspectorate of Probation (HMIP), (last inspected 2019) followed by a further inspection of children's social care in 2025/26. Additionally, a SEND thematic may also be undertaken during the three years between full SEND Area inspections. • Children's Services continued to experience significant cost pressures during 2023/24 due to a complex range of factors, including provider capacity and quality, sustained demand growth and the impact of the cost of living crisis. Consequently, there is an overspend at year end of circa £7.813M (non DSG), when contingency reserves are applied. The sustained budgetary pressures are due in greater part to external placements, with further contributing factors (safeguarding staff, disability services, etc). • While the numbers of children in care (842 at end March 2024) are lower than the monthly averages for 2022/23 and 2023/24 year to date, unit costs have continued to increase over past year. Tackling unit costs and continuing to bring our Children in Care population in line with comparators, are key elements within the Financial Recovery Plan which is subject to weekly review by SLT. A dedicated project team has been working with Commissioners and SLT to ensure we have a comprehensive appreciation of current costs and a firm grip on decision making for new and changing care packages. • To address sufficiency pressures and escalating costs in the independent sector, Gloucestershire's Sufficiency Strategy includes the development of a range of children's home, supported accommodation and parent and child assessment provision. Progress has been made with the first children's home scheduled to be operation in summer 2024, with the other homes delivered over the following 18 months. A review of the fostering service has been completed with recommendations aimed at attracting and developing foster families. 		

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
	<ul style="list-style-type: none"> The Service has responded to weaknesses identified in commissioning arrangements and amplified by the recent Child-X Local Child Safeguarding Practice review by comprehensively remodelling the service and revising standard operating procedures. Our <i>grow your own</i> workforce strategy continued to provide the basis for developing a stable, qualified workforce with this remaining the single most significant challenge in improving practice. The social work academy provides a significant contribution to the recruitment, retention, training, development and career progression of our social care workforce and, whilst 2023/24 was very challenging in terms of recruitment, retention, and stability, we have seen improvements in the most important metrics. This strategy is now being applied to sectors of the SEN Workforce, namely educational psychologists and education, health and care plan coordinators. The evidence from our quality assurance is that the variability in the quality of social work practice is reducing but will remain a significant issue in terms of embedding consistently 'good' practice. We are now well advanced with the roll out of <i>systemic</i> as our model of practice and evidence shows a steadily increasing proportion of good quality audits. We have continued to address the implications of the Somerset County Council court judgement on the issue of the provision of medical advice into the adoption process. The remedial work to address the children and adopters affected by the non-compliance issue is anticipated to be completed by the end of 2023/24. Additional clinician capacity also came on stream during 2023/24. The sufficiency of special school places continues to represent a significant risk as demand currently outstrips supply. Approval was given in year to the building of a further 200 place special school that will open in 2026. 		

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Chief Fire Officer's Assurance Statement	<p>2) Gloucestershire Fire and Rescue Service (GFRS) improvement plan.</p> <p>The Service was inspected by HMICFRS in November 2021 and in July 2022. In their feedback report, the inspectors identified two Causes for Concern relating to:</p> <ul style="list-style-type: none"> (i) Culture and (ii) Equality, Diversity & Inclusion <p>The Gloucestershire Fire and Rescue Service improvement plan became the focal point for improvement activity, along with our performance measures. The service continues to deliver against this plan and over 90% of milestones are now complete with the remainder either on track or scheduled. Governance of the plan's milestones and actions remains under the control of an Improvement Board which is chaired by the Chief Executive and also contains the Leader of the Council, the Lead Cabinet Member for Community Safety, HMICFRS & LGA representation and the service's Principal Officers.</p> <p>The most recent full inspection of the service took place in November 2023, and the report was released in May 2024. The inspectorate acknowledged the steps the service has taken to improve the values and culture of the organisation along with a better understanding and appreciation of Equality, Diversity & Inclusion amongst staff, but progress remains in its early stages and needs to be embedded.</p> <p>The report also identified a third cause for concern, regarding '<i>protecting the public through fire regulation</i>', which relates to arrangements for inspecting certain buildings, such as high-rise buildings, and when necessary, requiring building owners to comply with fire safety legislation.</p> <p>A subsequent improvement plan will be devised following receipt of this report. The revised improvement plan will be broader to ensure overall progression of the organisation in all areas. It is proposed that the existing Improvement Board will continue to sit to govern all ongoing improvement activities.</p>	Actions and progress are monitored by the Improvement Board quarterly.	Chief Fire Officer

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Director's Assurance Statement	<p>3) The recruitment and retention of employees.</p> <p>Initially identified before the pandemic, the council continues to face recruitment and staffing issues across many teams within the council that are causing additional stress and workload issues. We have a clear programme of work to improve the recruitment and retention of our workforce and activity is tracking to plan. However, the national and local context continues to be challenging and financial constraints limit some areas both in terms of pay and resource available.</p> <p>Latest position and activities:</p> <ul style="list-style-type: none"> • GCC turnover has steadily continued to improve in Q3, following the 2023-24 trajectory which reflects the work going on in this area and reducing from 12.7% at the start of the year to 11.3% in Q4. • The new GCC recruitment brand has been launched and a project has commenced to maximise the look and feel of the GCC careers pages in line with the brand. • The Campaign to attract social workers and wider social care staff is continuing within both Children's and Adults Directorates and has been refreshed in line with the brand. • Turnover of social workers and senior practitioners in both Children's and Adult's directorates have fallen significantly from 24% to 17.7% and 27.4% to 15.7% respectively over the year, reflecting the ongoing work targeting these groups of staff. Targeted work is taking place in other hard to recruit roles on 'grow our own' programmes using mix of apprenticeship levy and other routes including highways, planning and legal. 	Quarterly review of progress by workforce development board	Director of Digital and People Services

Exec. Director's Assurance Statement	<p>4) ICT Transformation Roadmap</p> <p>The council has a challenging transformational investment programme for ICT, which has included infrastructure, networks / WIFI, the rollout of Microsoft 365 and the move to the Cloud. Significant improvements have been made, priority 1 incidents have fallen, and a recent peer challenge of cyber resilience gave a good bill of health.</p> <p>However, challenges continue, and in the recent Corporate Peer Challenge and staff survey, evidence showed that there is much still to do, including recognising the ongoing impact to the wellbeing of staff where shortfalls occur. This is being regularly monitored by Executive Director of Corporate Resources, the Director of Digital and People Services and the Assistant Director for Digital and ICT (as well as within the Peer Challenge action plan).</p> <p>Recent progress includes:</p> <ul style="list-style-type: none"> • Stabilisation has been achieved during 2023/24 with the majority of the legacy infrastructure replaced. Performance has significantly improved across all areas of the service and a continuous service improvement plan is in place. • Following the Peer challenge recommendation, a Digital Governance Board has been established to provide senior leadership / Member assurance and oversight of the ICT investment and major programmes. • A new Digital Strategy is in development and a roadmap of improvement work is planned for 24/25. A 'Digital Smarties' programme is engaging staff and supporting it's delivery. • The M365 programme continues to deliver resilient ways of working for the hybrid working environment. All buildings now have WiFi and we are working to ensure adequate coverage is available. • Security improvements remain a top priority with further investment in the ability to identify and resolve vulnerabilities. • The stabilisation achieved has enabled the council to start thinking about future transformation and innovation requirements. • We continue to build on partnership working and exploring how we can maximise technology to improve performance and efficiencies. 	Quarterly review of roadmap progress by Digital Board	Director of Digital and People Services
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Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Exec. Directors Assurance Statement	<p>5) Adult Social Care transformation – readiness CQC assurance.</p> <p>Adult Social Care services continue to face significant changes to their governance framework nationally, in addition to ongoing issues of local provision and performance. The risks to capacity and delivery have been mitigated by a change to the Care Act Reforms, which included fundamental changes to the way social care is funded. These were rescheduled following the Autumn Statement from October 2023 to 2025. Despite this, recognising increasing demand from population changes, we have undertaken detailed data analysis of demand and are developing our Market Position Statement which sets out our commissioning intentions for meeting demand across the adult social care market over the short medium and long term.</p> <p>The new assurance and inspection regime under CQC, brought about by the Health and Care Act 2022, which commenced from April 2023, will continue to mean significant investment in preparedness activities, and means that the service must retain its focus on efficiency, effectiveness and improvement. Preparation for CQC Assurance over the last year has included extensive engagement with stakeholders as well as inviting the LGA to undertake a Peer Challenge of Adults (Sept 2023). Following this a re-framing of our priorities has commenced alongside development of our improvement plan. In March 2023, the CQC announced that GCC will receive a full inspection by September 2024.</p> <p>The work on processes and digital change is continuing, to improve our operating model and address efficiency and effectiveness. Significant issues remain which are dependent on the capacity and capability of our ICT infrastructure to support. Data challenges are addressed in our Data and Intelligence Strategy. Through our Transformation programme a forward plan of all ICT related projects has been collated and quarterly forward planning meetings are being held. A gap analysis will be undertaken to ensure we have the correct capacity and capabilities within ICT to deliver on our ambitions. A new governance structure is in place for ASC from December 2023 with the introduction of new boards for Performance, Quality Assurance and Savings and Investments.</p>	Inspection expected by autumn 2024	Exec. Director for Adults Social Care

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Exec. Director's Assurance Statement	<p>6) Equalities, Diversity and Inclusion development work</p> <p>Equalities, Diversity and Inclusion (ED&I) is a key priority within our Workforce Strategy, and a key cultural element of our governance framework. We are aiming to recruit from the widest pool of talent and to benefit from a diverse and inclusive workforce where all can flourish and progress. We have developed a three-year workforce action plan which includes:</p> <ul style="list-style-type: none"> • Increasing workforce diversity; • Inclusive strategies and policies; • Collecting, analysing and publishing workforce data; • Equality and inclusion learning and development; • Improved health and wellbeing for all. <p>During 2022, a self-assessment was carried out against the Local Government Equalities Framework, and has been used to create an action plan to address those areas that are currently weakest. The EDI action plan that was developed as a result is in place and progressing to plan. The work is being overseen by the newly established EDI Board.</p> <p>Equalities Impact Assessment (EqIA) pilot training took place in September 2023. Some good feedback was received from the pilot group and the training material is due to be refreshed before being rolled out further. The workforce equality activity continues to progress. The introduction of the corporate Equality Action plan has provided an overarching framework for the Workforce Equality Report for year 4.</p> <p>GCC's Stonewall Workplace Equality Index submission was completed in November 2023 including 227 responses to their survey, results are due during spring 2024. GFRS - Positive Action Sprint Project Team has been developed, chaired by Deputy Chief Fire Officer, the role of the team will be to lead on areas of the Positive Action Strategy. The strategy will link into recruitment, OD and ED&I. Regular meeting dates have been set up taking place from November 2023 at Quayside. The training approach has been agreed and a total 16 Face to Face Workshops have been completed (11 Jan – 13 March 2024). The cohort will include SLT, Whole Time Crews, non-operational staff and Control. SLT workshop took place on 11 January 2024.</p>	Monitored quarterly by ED&I board	Executive Director for Corporate Resources

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Exec Directors Assurance Statement	<p>7) Securing developer contributions for infrastructure schemes - via implementation of the Community Infrastructure Levy (CIL) and S106 contributions.</p> <p>Issues with the implementation and collection of the community infrastructure levy (CIL) and the loss of Section 106 income has prevented local infrastructure needs from being met, and without intervention, local infrastructure spending will continue to fall below the level required to deliver positive outcomes for residents specifically in the areas of transport provision, access to employment, educational provision and libraries.</p> <p>This remains a significant issue for the County Council. Ongoing constructive discussions are taking place with the relevant District Councils and developers to work towards an acceptable, sustainable way forward.</p>	31 st March 2025	Exec. Director for Environment, Economy and Infrastructure

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Auditor's Annual Report	8) Dedicated Schools Grant Deficit	Ongoing –	Director of Education (Delivery of DBV Programme)
	The external auditor found that the council does not have adequate arrangements in place which are likely to significantly prevent the DSG deficit increasing.	milestones as set out in the Delivering	
	The Council's position is that the DSG high needs deficit is a national issue, driven by a rising level of need and changes to the SEND Code of Practice in 2014; as such it needs a national solution. This was reinforced by Gloucestershire's contribution to the DfE's Delivering Better Value programme, which found that appropriate mitigations and improvement plans are in place. The Council is also working in partnership with Swindon Borough Council to help test the DfE's SEND and Alternative Provision reforms, which aim to test the national change that aims to deliver a long-term national solution. It is generally accepted that the Statutory Override will need to be extended until a long-term national solution is found.	Better Value Programme Plan	S151 Officer (Adequacy of Reserves)
	The risk of the DSG deficit impacting the long-term sustainability has been acknowledged in the s151 officer's section 25 statement in the MTFS documents approved by Council each February, in each quarterly finance report to Cabinet and as part of the Council's strategic risk register – see strategic risk 2.4c.		
	Consideration is being given to develop options for bringing the in-year deficit back into balance to mitigate the forecast deficit. The position as it stands is a draw on the council's cash balances impacting on the levels of cash available for investment and funding of the council's day to day operations. Plans will also be developed to address the impact on the council's balance sheet should the statutory override cease as currently understood and discussions will continue with DfE,		

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Exec Directors Assurance Statement	<p>9) Procurement and Contract Management Oversight</p> <p>The Council has identified weaknesses in its arrangements for overseeing procurement and contract management, particularly where that activity is undertaken within Directorates, rather than centrally by the Strategic Procurement Team.</p> <p>The Council has already taken a number of steps to strengthen oversight of its Procurement and Contract Management activity. A new Head of Strategic Procurement was appointed in September 2023, a number of key vacancies in the team have now been filled, guidance to support commissioners and contract managers has been reviewed and updated, and the Council has begun to publish quarterly data on its Procurement Pipeline.</p> <p>Further work is already planned for the coming year, building on the additional investment of £301k in this year's budget. This will allow the council to continue to strengthen oversight, as well as to secure compliance with the new Procurement Act which will be enacted during 2024.</p> <p>Actions:</p> <ul style="list-style-type: none"> • Continue to develop, improve and publish the Council's Procurement Pipeline (by October 2024) • Introduce reporting to Audit & Governance Committee of all Direct Awards above £25k (by October 2024) • Review and update contract management framework (March 2025) • Implement a new Contracts Register as part of an enhanced e-procurement system and ensure this allows automated reporting of spend against contracts (March 2025) • Develop overarching improvement plan for contract management across the council (September 2024) 	See milestones against specific actions	Director of Policy, Performance & Governance

New Issues reported here for the first time in 2023/24 AGS:

4 new issues have been identified through the AGS process this year

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Exec Directors Assurance Statement	<p>10) Enterprise Resource Planning (ERP) system replacement – ‘One Programme’ implementation.</p> <p>A recent review was commissioned into the One SAP Programme by senior managers, in order to assess the level of risk associated with the programme. This highlighted the need to review and reset the programme’s scope, governance and timeline in order to ensure a safe launch of the new system. This ‘reset’ is currently underway, with a revised programme scope and timeline to be agreed by end April, and revised governance established.</p> <p>Following feedback from the Corporate Peer Challenge in November 2023, a new ICT Governance Board has been established, with senior leaders and cabinet members to oversee significant transformation of our ICT services, including the ERP replacement. This has added improved governance and assurance to the delivery of our outcomes.</p>	Release by end of June 2025	Executive Director for Corporate Resources

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Exec Directors Assurance Statement	<p>11) Strengthening Portfolio Management Office (PMO) oversight of project and programme management.</p> <p>Although many projects and programmes are delivered successfully within services and Directorates, there has been reduced collective corporate oversight. The consequences of this are that:</p> <ul style="list-style-type: none"> - Escalation relies on self-reporting rather than systematic review/oversight - There is limited visibility of the sum-total of project and programme activity, making it difficult to assess the extent to which activity is sufficiently aligned to corporate priorities - Too little consideration is given to interdependencies, the impact on corporate resources or the organisation's overall capacity for change. <p>An improvement plan was developed in 2023, and following feedback from the LGA Corporate Peer team in November 2023, the council's Portfolio Office function is being strengthened and clarified to facilitate:</p> <ul style="list-style-type: none"> - Sharing of information and best practice – a biannual PMO 'forum' event, new sharepoint support pages and a revised and widened training offer (by July 2024) - Stronger and more consistent oversight and reporting of projects and programmes, including savings programmes – a new PMO oversight group including CLT members and PMO resource services to improve collective delivery of outcomes, including the MTFS savings programme (by July 2024) - Development of Quality Assurance and Review capability and capacity (by March 2025) - Supporting the development of better and more consistent Business Cases (training and Business Case Assurance Group review by July 2024). 	See individual target dates	Director of Policy, Performance & Governance

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Exec Directors Assurance Statement	<p>12) Development of our Data and Intelligence capability.</p> <p>Governance of data across the council is variable and the need to address a historic underinvestment in core ICT infrastructure has inhibited the ability to develop data and analytical capabilities at the pace we would have liked. This means that some areas of service delivery have insufficient or incomplete data on how services are performing.</p> <p>While plans have been developing to deliver improved capability and skills, it has been pointed out in both peer challenges (ASC and Corporate) during 2023 that more needs to be done.</p> <p>An Information, Data and Intelligence Strategy is in development (by Sept 24), out of which we will initiate a Data and Intelligence Transformation Programme (by spring 2025). Elements of the programme will include:</p> <ul style="list-style-type: none"> - Completing development of the core ICT infrastructure – linked to our Digital Strategy and roadmap, - Developing the technical roles and skills required in key areas such as data engineering, data architecture and analytics, - Driving cultural change to increase the appetite for a data led approach, - Piloting a data apprenticeship programme for key roles (began April 24, review Nov 24), - Introducing standards for data governance that can be applied across the whole council, - Reviewing the council's data needs and creating a roadmap for the ongoing development of data and analytical products, - Establishing governance to oversee the ongoing development and prioritisation of data and analytical products. 	See individual target dates	Director of Policy, Performance & Governance

Review Reference	Governance matters identified/actions taken	Target Date	Lead Officer
Corporate Peer Challenge feedback report	<p>13) Strengthening Overview and Scrutiny of decision-making.</p> <p>The recent Corporate Peer Challenge found that although there are many examples of effective scrutiny, particularly through Task and Finish Groups, there was scope to strengthen the scrutiny function and provide more opportunities for pre-decision scrutiny.</p> <p>In order to enable that improvement:</p> <ul style="list-style-type: none"> the council's Forward Plan will be expanded to provide earlier notice of coming Cabinet decisions, joint work planning sessions will be held between senior officers and scrutiny chairs in order to identify opportunities for scrutiny to add value. <p>We will also review member development opportunities, including training events and an open day 'market place' event to enable Members to have improved knowledge of key contacts and functions, to assist them with engagement and understanding of services.</p>	November 2024	Director of Policy, Performance & Governance

Certification

The annual review has assessed the Council’s governance arrangements in place during 2023/24. To the best of our knowledge, the governance arrangements as defined above and within the Council’s Local Code of Corporate Governance have been operating effectively with the exception of those areas identified on pages 20–35.

We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness, and we will monitor their implementation and operation during the year and as part of our next annual review.

We will also ensure that the AGS is current at the time of publication and reflects any further impacts on governance. Where necessary a second conclusion on the adequacy of governance arrangements during this period will be included to make clear the impact.



Signed:

Mark Hawthorne
Leader of the Council

Pete Bungard
Chief Executive

Date:

03 June 2024

30 May 2024

I can confirm that 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 2016.

Signed: 

Nina Philippidis

Deputy Chief Executive, and Executive Director of Corporate Resources (Section 151 Officer)

Date: 28th May 2024