AUDIT COMMITTEE   AGENDA   ITEM: 6
23RD SEPTEMBER 2014:

ANNUAL GOVERNANCE STATEMENT

Cabinet Member   Cllr Peter Hare-Scott
Responsible Officer   Head of Communities & Governance

Reason for Report: To present the Committee with the finalised Annual Governance Statement (Appendix A) and accompanying action plan (Appendix B) for 2013/14

RECOMMENDATION(S): The Governance Statement is approved and the Leader of the Council and the Chief Executive sign the Statement as per the statutory guidance.

Relationship to Corporate Plan: Having good governance arrangements and an effective internal control environment is a fundamental element of being a well managed council.

Financial Implications: None
Legal Implications: None
Risk Assessment: Failure to produce an Annual Governance Statement would result in the Council breaching the Accounts and Audit Regulations 2003 (Amended 2006).

1.0   Introduction

1.1   Mid Devon District Council is required to prepare an Annual Governance Statement (AGS) as per the requirements laid out in the Good Governance Framework, introduced by CIPFA SOLACE in 2007 and is a statutory requirement set out in Regulation 4(2) of the Accounts and Audit Regulations 2003, as amended by the Accounts and Audit (Amendment) (England) Regulations 2006.

1.2   Good Governance Framework also sets out the six principles of Corporate Governance which are underpinned by supporting principles and requirements. Authorities are expected to comply with the requirements of the Framework and thus meet the principles of good Corporate Governance, which are:

- Focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area
- Members and officers working together to achieve a common purpose with clearly defined functions and roles
- Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour
- Taking informed and transparent decisions which are subject to effective scrutiny and managing risk
- Developing the capacity and capability of members and officers to be effective

- Engaging with local people and other stakeholders to ensure robust public accountability.

2.0   What is an Annual Governance Statement?

2.1   The Annual Governance Statement (AGS) should be an open and honest self assessment of an authority's performance across all of its activities, with a clear statement of the actions being taken or that are required to address areas of concern.

2.2   The Annual Governance Statement includes the following:

- An acknowledgement of responsibility for ensuring there is a sound system of governance (incorporating the system of internal control)
- A description of the key elements of the systems and processes that comprise the governance arrangements (Section 3 of the Statement – Appendix A)
- A brief description of the process that has been applied in maintaining and reviewing the effectiveness of the governance arrangements (Section 4 of the Statement – Appendix A)
- An outline of the proposed actions to be taken to deal with significant governance issues, including an action plan (Appendix B)

2.3   The Annual Governance Statement has been prepared in accordance with the CIPFA/SOLACE guidance entitled *'Delivering Good Governance in Local Government'* and the following sources of evidence have been obtained:

- Review and collation of evidence from the CIPFA/SOLACE annual governance statement framework
- Review of Internal Audit against the Public Sector Internal Audit Standards
- Evidence gathering meetings with each Head of Service and their relevant Service Managers
- Completion of a signed Governance Assurance Statement from each Head of Service
- Review of working practices against:
  - o   the CIPFA guidance on the role of the chief financial officer
  - o   the CIPFA guidance on the role of the Audit Committee
  - o   the Grant Thornton report titled Improving Council Governance
  - o   the Whistle-blowing Arrangements Code of Practice
  - o   the Local Government Fraud Strategy

3.0   Conclusion

3.1   Following the review of the sources of assurance and evidence to support the Annual Governance Statement, it is the opinion of the Head of Communities & Governance that the Council's control environment was adequate in the 2013/14 financial year.

3.2   The areas where improvements are required are highlighted in the Action Plan accompanying the Annual Governance Statement (attached as Appendix B). The action plan includes reference to the lead officers for each action and the target date for completion. The Committee will receive an update on the

progress made against this action plan at their meeting on 2nd December 2014.

3.3   It is a statutory requirement that the Annual Governance Statement is signed off by the Chief Executive (as most senior officer) and the Leader of the Council (as most senior member), along with the Report and Accounts once they have been approved by the Audit Committee on the 23rd September 2014.

3.4   The Annual Governance Statement has been subject to review by the Council's external auditor during the review of the Annual Report and Accounts and no recommendations have been made in respect of this document.

Contact for more Information: Amy Tregellas, Head of Communities & Governance ext 4246

Circulation of the Report: Management Team and Peter Hare-Scott

MID DEVON DISTRICT COUNCIL
ANNUAL GOVERNANCE STATEMENT 201~~23~~/1~~3~~4

1.0   SCOPE OF RESPONSIBILITY

1.1   Mid Devon District Council 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. Mid Devon District 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.

1.2   In discharging this overall responsibility, Mid Devon District Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.

1.3   Mid Devon District Council has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government.* A copy of the code is on our website at www.middevon.gov.uk or can be obtained from the Head of Communities & Governance. This statement explains how Mid Devon District Council has complied with the code and also meets the requirements of Accounts and Audit (England) Regulations 2011, regulation 4(3), which requires all relevant bodies to prepare an annual governance statement.

2.0   THE PURPOSE OF THE GOVERNANCE FRAMEWORK

2.1   The governance framework comprises the systems and processes, culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

2.2   The system of internal control is a significant part of that framework 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 and not absolute 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 Mid Devon District Council's policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

2.3   The governance framework has been in place at Mid Devon District Council for the year ended 31 March 201~~3~~4 and up to the date of approval of the Annual Report and Statement of Accounts for the 201~~23~~/1~~34~~ financial year.

3.0   THE GOVERNANCE FRAMEWORK

3.1   The Council's Governance Framework addresses the way the Council is controlled and managed, both strategically and operationally, and how it will deliver its' services. The structures and processes, risk management and other internal control systems are in place to manage the barriers to achieving organisational objectives.

3.2   The Local Code of Corporate Governance is reviewed on an annual basis by the Audit and Committee and was last reviewed in March 201~~3~~4. Members and senior officers are responsible for putting in place proper arrangements for the stewardship of the resources at its disposal.

3.3   The key elements of the systems and processes that comprise the Council's Governance Framework are:

3.4   Identifying and communicating the authority's vision of its purpose and intended outcomes for citizens and service users

3.4.1   The Council's Constitution makes clear reference to the Council's purpose; how it operates; how it will engage citizens, the rights of citizens and the values of the organisation.

3.4.2   The Council's Corporate Plan covers the period of 2012-2015 and clearly defines the Council's five priorities, which are:

- Thriving Economy
- Better Homes
- Empowering our Communities
- Caring for our environment
- Managing our resources

3.4.3   For each priority in the 2012-2015 Corporate Plan there is a comment on the Council's long term vision, details of aims and objectives and deliverable actions with details of the lead officer and target dates (over the three year period) for completion. The Corporate Plan is published on the Council's website – both a full version and a summary leaflet.

3.4.4   Performance Indicator reports are published on the performance page of the Councils website on a quarterly basis.

3.5   Reviewing the authority's vision and its implications for the authority's governance arrangements

3.5.1   The last full review of the Corporate Plan took place during the 2011/12 financial year for the period of 2012 to 2015. The next scheduled review of the Corporate Plan is in 2015 following the next District Council elections in May 2015.

3.5.2   The Council's Corporate Plan outlines the authority's vision and is aligned to the Governance framework in the following ways:

- The Corporate Plan is linked to both the Medium Term Financial Plan and the Workforce Plan to ensure that the implications on the Council's finances and workforce are considered when the vision and priorities are set.

- The Full Corporate Plan and summary document are available to local people on paper or on the internet, and copies can be made available for people in alternative formats.

- Every report (whether it be to the Cabinet, Scrutiny Committee, Audit Committee, the Policy Development Groups or a Regulatory Committee) includes a section on the relationship to the Corporate Plan~~is required to outline how the recommended action helps to achieve one or more of the Corporate Plan priorities.~~.

- The Council's performance reporting system (SPAR.net) includes all of the performance indicators associated with the Corporate Plan. Reporting of performance against targets is mandatory throughout the Council, and has been reported to the PDGs, Scrutiny Committee, Audit Committee and Cabinet on a quarterly basis in 2013/14. Where performance against target is unsatisfactory or not reported, the responsible officer is required to offer an explanation to Management Team.

- There are strategies and action plans that sit below the Corporate Plan such as the Economic Development Strategy and action plan, which is reviewed regularly.

3.5.3   In February 2014 a Scrutiny Committee working group was set up to review the Council's performance and risk management arrangements. The key objective of the group was to streamline the performance indicator reports that are reported to the various committees. Work is currently ongoing but an interim report has been presented to the Scrutiny Committee on 16th June 2014 outlining the Indicators for 2014/15.

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3.6 **Translating the vision into objectives for the authority and its partnerships**

3.6.1 The Council's Corporate Plan contains the vision of the Council and sets out the top level objectives for delivering this vision in the areas listed in section 3.4.2 with targets covering the three year period of the Corporate Plan. Where appropriate there are strategies and action plans that link to the corporate priorities, such as the Economic Development Strategy and Action Plan setting out actions for completion. Where appropriate there are also actions within these plans that link with partnership working.

3.7 **Measuring the quality of services for users, for ensuring they are delivered in accordance with the authority's objectives and for ensuring that they represent the best use of resources and value for money**

3.7.1 As outlined in sections 3.4 and 3.5 there are a number of Performance Indicators on the Council's performance reporting system (SPAR.net) that measure the outcomes of service delivery and these include Local Indicators some of which are former National Indicators (NIs) and Best Value Performance Indicators (BVPIs).

3.7.2 Services within the Council have their own processes for measuring their performance and the quality of services that they provide for users and this information is included in their Service Business Plans. The Service Business Plans for the 2014/15 financial year have been presented to Management Team. ~~The Service Business Plan template was reviewed and updated during the 12/13 financial year. A working group of service managers who use the Business Plan template were consulted. Each service area follows a standard template, which includes the following headings and Appendices:~~

- ~~Service Vision~~
- ~~Description of the Service~~
- ~~Objectives – short term and Medium to long term~~
- ~~Legislation changes~~
- ~~Policy Framework~~
- ~~Consultation~~
- ~~Appendix A: Service Action Plans~~
- ~~Appendix B: Service Risk Report (taken from the SPAR system)~~
- ~~Appendix C: Service Performance Report (taken from the SPAR system)~~
- ~~Appendix D: Service Workforce and Training Plan~~
- ~~Appendix E: Service Financial Forecast and Savings Plan~~
- ~~Appendix F: Service Marketing Plan (if applicable)~~
- ~~Appendix G: Service Benchmarking Information~~
- ~~Appendix H: Service Procurement Plan~~
- ~~Appendix I: Service Contingency Plan~~

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3.7.3   The Council has a Community Engagement Strategy which clearly outlines how the Council will consult with its citizens and also includes a timetable for consultations throughout the year e.g. wider consultation on the budget as well as more service focused consultation. The Strategy was last updated in 2013 and is next due for review in 2016. ~~has previously been updated every two years and was last updated in March 2013.~~ The action plan ~~is~~was reviewed and updated ~~on~~ and presented to the Community Well Being PDG for approval on 27 May 2014. ~~annually basis in March. The Community Engagement Strategy will now be reviewed and updated every three years. Both the Strategy and the action plan are reviewed by the Community Well Being PDG before going to the Cabinet for approval.~~

3.7.4   The Council asks for feedback from c~~ustomers~~itizens and service users ~~of services~~ through the citizens panel (surveyed three times a year)~~,~~ ~~the Mid Devon Equalities Forum~~ and a number of service specific customer satisfaction surveys. ~~The Council has a section on it's website where feedback on consultations is posted and we have a "you said, we did" page giving details of changes that have been made as a result of customer feedback.~~

3.7.5   The Council is committed to using its resources in the most economic, efficient and effective way and has undertaken a number of projects in the last year to either reduce expenditure or generate income. A requirement for all projects is a business case to ensure that the Council is getting value for money at all times. Wherever possible, when a member of staff leaves the authority as assessment is done to see if the role can be absorbed within the existing establishment before reviewing options for replacement.

3.8   Defining and documenting the roles and responsibilities of the executive, non-executive, scrutiny and officer functions, with clear delegation arrangements and protocols for effective communication in respect of the authority and partnership arrangements

3.8.1   The Council has adopted a Constitution which sets out how it operates, and assigns clear roles and responsibilities for decision making bodies and individuals within the Council.

3.8.2   A Members Working Group is currently working with the Monitoring Officer to review the Council's Constitution in light of the new Association of Council Secretaries and Solicitors (ACSeS) national model code. The Standards Committee will then review the proposed amendments prior to the Constitution going to Council for approval.

3.8.3   The Articles and Terms of Reference within the Council's constitution clearly define the roles and responsibilities of:

- Full Council
- The Cabinet
- Scrutiny Committee
- Audit Committee
- The Policy Development Groups
- Standards Committee
- The Regulatory Committees (including Planning Committee, Licensing Committee, Regulatory Committee and other Bodies)

3.8.4   The Council has a clearly defined Scheme of Delegation, which is also contained within the Constitution. This document sets out the powers of the Council, the powers of the Cabinet, delegations to Cabinet Members and Officers and the matters delegated to the Committees. The Scheme of Delegation to Officers includes specific reference to the statutory posts of Head of Paid Service, Monitoring Officer and Section 151 Officer.

3.8.5   Cabinet Members are able to make decisions individually subject to certain provisos. The scheme of delegation within the Constitution outlines the details and also contains the decision recording form. Delegated decisions are published on the website and are also discussed at Cabinet, if and when any decision is taken by a Cabinet Member.

3.8.6   The main decision-making committee is the Cabinet. Each Cabinet Member is assigned a portfolio of services (which has been aligned with the Management Team structure) requiring them to work very closely with their relevant Head(s) of Service in the pursuance of the Council's goals. Regular meetings between Cabinet Members and Heads of Service take place during which service performance, risk and budgetary control are discussed as well as any other issues affecting service delivery. The Cabinet and Management Team also meet on a monthly basis.

3.8.7   The Council also has a Scrutiny Committee which comprises of non-cabinet members whose duties include: reviewing and scrutinising decisions made by the Cabinet, exercising the right to call in decisions if necessary, and appointing review groups to look at particular issues of local concern.

3.8.8   As well as the Scrutiny Committee the Council also has an Audit Committee which provides an independent assurance on the adequacy of the Council's governance arrangements including its risk management framework and associated control environment. The Committee also provides an independent scrutiny of the Council's financial and non-financial performance.

3.8.9   The Council also has a Standards Committee which is responsible for promoting and maintaining high standards of conduct by Councillors and co-opted Members.~~Following the changes to the Standards regime in the Localism Act the Audit Committee also picked up and issues previously covered by the Standards Committee in July 2012. However, in April 2013 Full Council voted to revert back to a separate Standards Committee.~~

3.8.10 A protocol on member and officer relations is included in the Constitution to assist in understanding and promoting effective communication.

3.8.11 The Council's Management Team provides corporate leadership and meets on a regular basis and considers performance management, risk management, financial management, internal control, efficiency and value for money issues. Where officers attend external meetings with Partners updates are provided to colleagues at Management Team meetings.

3.8.12 Staff are kept regularly updated on all relevant issues via the Core Brief which is discussed at the Senior Officers Forum and also through the Council's weekly staff newsletter 'the Link'. Members are kept informed via the Members Weekly Information Sheet.

3.9   Developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff

3.9.1   ~~There were a number of changes in this area in the 2012/13 financial year. The Localism Act 2011 abolished the standards board regime but introduced new duties to promote and maintain high standards of conduct. These changes came into effect from the 1st July 2012.~~

3.9.1   ~~In accordance with the requirements of the Localism Act 2011 the Council drew up a new Code of Conduct for Members in June 2012. On 27th June 2012 Full Council approved the Code of Conduct with the caveat of being given the opportunity to consider and discuss all options for both the code and it's policing. In February 2013 a group of Members along with the Monitoring Officer and Member Services Officers met to discuss these issues. Subsequently the Code of Conduct has been amended to simplify it~~ The Council has a Members Code of Conduct and this was last reviewed and ~~approved~~ by Full Council in April 2013.

3.9.2   The Codes of Conduct for both Officers and Elected Members are contained within the Council's Constitution. These are both kept under review and updated as necessary. The Officers Code of Conduct is issued and explained to officers during their induction. Thereafter, the Codes of Conduct are available on the Council's website.

3.9.3   As outlined in section 3.8.2. A~~a~~ Members working group is currently working with the Monitoring Officer to review the Constitution in light of the new Association of Council Secretaries and Solicitors (ACSeS) Model Constitution.

3.9.4   The Council holds both a register of interests and gifts and hospitality register for both officers and members. Internal Audit reviewed the Councils arrangements for gifts and hospitality and the Register of Interests in the 2012/13 financial year. The Head of Communities & Governance and Monitoring Officer reminded all officers of the need to declare any gifts & hospitality or register any interests.

3.9.5   As outlined in section 3.8.9~~7~~, ~~following the changes to the Standards Regime, the Council opted to incorporate the role of the Standards Committee into the role of the Audit Committee and this took effect from the 1st July 2012. As per 3.9.2, in April 2013 Full Council also approved that the Council revert to having a separate~~ the Council has a Standards Committee which is responsible for promoting and maintaining high standards of conduct by Councillors and co-opted Members.~~.~~

3.9.6   The Monitoring Officer and Deputy Monitoring Officer~~s~~ carr~~ied~~y out training/briefing sessions for District Councillors and Town and Parish Councillors as and when required.~~during the September and October 2012 to talk to Councillors about the changes to the Standards Regime.~~ The Monitoring Officer also spoke to Parish Clerks about ethical standards at the Annual Clerks Meeting in March 201~~3~~4.

~~3.9.8   On 12th December 2012, the Head of Communities and Governance was appointed as the new Monitoring Officer by Full Council.~~

3.9.7   The Council's website has comprehensive information available as to how members of the public can make a compliant about a Councillor whether it relates to a District, Town or Parish Councillor. Following the changes to the Standards Regime the procedure for dealing with a complaint about a Councillor was reviewed and amended and is published on the Council's website.

3.9.8   The Council has disciplinary and grievance procedures in place in respect of officers, which are accessible to officers through the Intranet pages. Any instances of alleged breaches of the Code of Conduct would be dealt with in accordance with these procedures.

3.10   Reviewing the effectiveness of the authority's decision-making framework, including delegation arrangements, decision-making in partnerships and robustness of data quality

3.10.1 The Constitution details how decisions will be made by the Council – specifically Article 13. Article 4 of the Constitution outlines the decisions that will be made by Full Council.

3.10.2 The Cabinet is the main decision making committee. Article 7 of the Constitution details the role of the Cabinet and the scheme of delegation also outlines which Cabinet Members are responsible for which areas. The Constitution also contains information on Cabinet Procedure Rules.

3.10.3 The Scrutiny Committee have the right to call in decisions made by Cabinet or individual Cabinet members that non-cabinet members feel have not been made in accordance with Article 13 within 5 working days of the Cabinet decision or delegated decision form being published.

3.10.4 The Council has a Data Quality Policy in place which is reviewed every 3 years. This last went to Audit Committee for approval in May 2011 and is due to be reviewed and taken back to the Audit Committee for approval in December 2014. The Committee report procedure requires that reports going to Committee must go to Audit for Data Quality checking prior to the agenda going out.

3.11   Reviewing the effectiveness of the framework for identifying and managing risks and demonstrating clear accountability

3.11.1 The Council has a Risk Management Strategy, which is updated annually and clearly outlines the roles and responsibilities within the Council for Risk Management as well as the Risk Management process, which includes guidance on:

- Identifying corporate and operational risks
- Assessing the risks for likelihood and impact
- Identifying mitigating controls
- Allocating responsibility for the mitigating controls

3.11.2 The Audit Committee is responsible for reviewing and approving the Risk Management Strategy and the current document was approved on 19th March 2013. Following the conclusion of the work of the Scrutiny Committee Performance Management Working Group the updated Risk and Opportunity Management Strategy will go to the Audit Committee for approval.

3.11.3 The Head of Communities & Governance attends the staff induction sessions to ensure that all new staff are aware of the risk management strategy and their responsibilities.

3.11.4 ~~As per section 3.7.2 e~~Each Service Business Plan contains an appendix on Risk Management and a report is downloaded from SPAR.net which contains all risks relating to the service area.

3.11.4 ~~During the 2012/13 financial year a large piece of work was undertaken with all Service Areas to ensure that all of their risks were uploaded into the SPAR.net system, including Health and Safety Risks.~~

3.11.5 ~~Due to the large piece of work with SPAR.net t~~The key business risks were ~~not~~ reported to the Management Team, Cabinet, Audit Committee, Scrutiny Committee and the three Policy Development Groups on a quarterly basis in the 2013/14 financial year and the performance and risk reports are available to the public on the performance pages of the Councils website.~~as frequently as detailed in the Risk Management Strategy section on actions for 2012/13. However, reports did go to the relevant Committees for the last half of the financial year~~.

3.12 Ensuring effective counter-fraud and anti-corruption arrangements are developed and maintained

3.12.1 The Council has policies with regard to Anti-Fraud & Anti-Corruption and Anti-Money Laundering (and covering the Bribery Act). Both policies were reviewed, updated and approved by the Audit Committee on 20th September 2011. They are scheduled to be reviewed every three years and are next due to be reviewed and taken back to Committee in September 2014.

3.12.2 There is a flow diagram, which accompanies the Anti-Fraud & Anti-Corruption Policy, which clearly outlines the process for reporting any suspected cases of fraud, corruption or financial irregularity and the steps that will be taken to deal with any allegations that are made. The Head of Communities & Governance attends the Corporate Induction sessions with new members of staff to inform them of the policies and they are accessible to all staff through the audit pages on the Intranet (Sharepoint).

3.13 Ensuring effective management of change and transformation

3.13.1 The Council has processes and procedures in place for managing change.

3.13.2 Internal change whether it relates to people or systems and procedures is dealt with using a business case which is discussed at Management Team. The Chief Executive and Head of Human Resources and Development meet monthly with the Union. The Pay and grading Group and Joint Negotiation and Consultative Committee are groups where Management work with the Union on staff related issues.

3.13.3 The Workforce Plan also focuses on change management in relation to staffing and succession planning. The Human Resource Business Partners work closely with their Service Managers to deal effectively with change. The Council has an annual appraisal process (from March to end August) in place where training and development needs are identified. These are then fed into the annual training plan which is produced and this feeds into the budget setting process.

3.13.4 Where change relates to systems or processes relevant departments across the Council work together on projects. ICT play a key role on any projects relating to systems.

3.13.5 In 201~~3/14 the Council embarked on two key projects for delivering future improvements and benefits. The first is the digital transformation project which will be ongoing over the next couple of years. A project board meets regularly to monitor progress. The second is the changes to the waste and recycling service, due to come into effect in October 2015. Again a project working group (including Councillors) has been set up to implement the changes.~~ 2/13 a cross departmental team worked on the changes impacting on the public in relation to Welfare Reform. This project included consultation with the public, risk assessments and equality impact assessments.~~

3.14   Ensuring the authority's financial management arrangements conform with the governance arrangements of the CIPFA *Statement on the Role of the Chief Financial Officer in Local Government (2010)* and, where they do not, explain why and how they deliver the same impact

3.14.1 The Council has appointed the Head of Finance as the Chief Financial Officer and Section 151 Officer. The Head of Finance reports directly to the Chief Executive and is a Member of the Council's Management Team.

3.14.2 The Head of Finance is a qualified Accountant and has a line of professional accountability for finance staff throughout the organisation.

3.14.3 The Head of Finance meets regularly with the Cabinet Member for Finance to ensure that he is fully briefed on all financial matters.

3.14.4 The Head of Finance has direct access to the Audit Committee and the External Auditors.

3.14.5 Regular financial monitoring reports go to the Cabinet to provide Members with timely, accurate and impartial financial advice and information to assist in decision making.

3.14.6 Regular financial information and update reports are presented to the Scrutiny Committee and the Policy Development Groups.

3.14.7 The Authority has a Medium Term Financial Plan which is populated with prudent financial information and forecasts to ensure that the Authority has a clear picture of the financial challenges that it faces going forward.

3.14.8 The MTFP forms a key part of the Budget setting process and Service Managers, Management Team and Members all have an input into this process before the Budget is set and agreed by Full Council each year in February.

3.14.9 The Council has a robust Treasury Management Strategy in accordance with the CIPFA Guidance is place and this is reviewed every six months.

3.15 Ensure the authority's assurance arrangements conform with the governance requirements of the *CIPFA Statement on the Role of the Head of Internal Audit (2010)* and, where they do not, explain why and how they deliver the same impact

3.15.1 The Audit Team Leader is the equivalent of the Head of Internal Audit and the postholder is a qualified accountant. The Audit Team Leader manages the Internal Audit section and they do not have any other line management responsibilities.

3.15.2 The Audit Team leader reports to the Head of Communities and Governance except where Internal Audit are reviewing one of her areas and then they report directly to the Chief Executive.

3.15.3 The Audit Team Leader has access to the Chief Executive, Head of Finance (as Section 151 Officer) and the chairman and vice chairman of the Audit Committee and reports to the Audit Committee in her own right.

3.15.4 The Audit Team Leader ensures that the Audit Service work to the Public Sector Internal Audit Standards and a self-assessment is completed as a source of assurance for the Annual Governance Statement~~— previously the Code of Audit Practice for Internal Audit in Local Government 2006 and from 1st April 2013 the Internal Auditing Standards.~~

3.16 Ensuring effective arrangements are in place for the discharge of the Monitoring Officer function

3.16.1 Article 12 in the Council's Constitution outlines the functions of the Head of Communities & Governance as the Monitoring Officer.

3.16.2 The ~~Council, at its meeting on 12th December 2012, appointed the Head of Communities & Governance as its Statutory~~ Monitoring Officer

~~and she~~ has one deputy Monitoring Officer (the Assistant Solicitor) to support her. The Monitoring Officer is responsible for ensuring the Council conducts its business lawfully and she has a duty to report to Full Council any proposal, decision or emission that would give rise to unlawfulness or maladministration.

3.16.3 If any Committee wants to make a decision the members must, when reaching decisions, have regard to any relevant advice provided to them by the Authority's Monitoring Officer and/or the Head of Finance (as Section 151 Officer).

3.17   Ensuring effective arrangements are in place for the discharge of the Head of Paid Service function

3.17.1 Article 12 in the Council's Constitution outlines the functions of the Chief Executive as the Head of Paid Service.

3.17.2 The Head of Paid Service role and responsibilities are laid out in the Chief Executives job description and he also receives an annual appraisal from Members.

3.17.3 The Chief Executive does not hold the post of Section 151 Officer or Monitoring Officer.

3.18   Undertaking the core functions of an audit committee, as identified in CIPFA's *Audit Committees – Practical Guidance for Local Authorities*

3.18.1 The Council's Audit Committee undertakes the core functions as per the CIPFA guidance and has been in existence since January 2009.

3.18.2 The Audit Committee provide independent assurance on the adequacy of the risk management, control and governance environment as well as scrutinising the Council's financial and non-financial performance. The Committee also oversees the financial reporting process and is responsible for reviewing and approving the Annual Report and Accounts.

~~3.18.3 During the 2012/13 financial year, following the changes to the Standards Regime, the Audit Committee have also been dealing with any items that would have previously been covered by the Standards Committee. However, Full Council voted in April 2013 to revert back to having a separate Standards Committee.~~

3.18.3 Members of the Audit Committee and their substitutes are provided with training as and when it is appropriate.

3.18.4 The Audit Committee are acting in accordance with the CIPFA guidance listed above as well as the guidance from the CIPFA Better

Governance Forum March 2013 – *Audit Committee Update – helping audit committees to be effective.*

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

3.19.1 The Council has a comprehensive set of financial and contract procedure rules which are contained within the Council's Constitution. These were last reviewed, updated and approved in the 2012/13 financial year. –This document sets out the overall framework that governs the management of the Council's finances.

3.19.2 The Council has a clearly defined Scheme of Delegation, which is also contained within the Constitution. This document is reviewed and updated, as and when required in light of any specific amendments that need to be made if the structure of the Council changes for any reason. The Constitution also outlines the roles and responsibilities of the statutory posts of Head of Paid Service, Monitoring Officer and Section 151 Officer.

3.19.3 The internal audit process examines procedure notes and manuals held by service areas and highlights any areas where the notes/manuals are missing or are found to be inadequate. They also highlight any breaches against the Financial Regulations, Contract Procedure Rules and Constitution. Any areas in which improvement can be made are highlighted in the audit report along with recommendations for improvement.

3.19.4 Committee reports are considered for risks and financial and legal issues by Management Team prior to being distributed to Members.

3.19.5 Internal Audit examines the Council's policies and procedures in the course of its work and highlights any areas where these are not being adhered to. Any areas in which improvement can be made are highlighted in the audit report along with recommendations for improvement.

3.20 Whistle-blowing, and the process for receiving and investigating complaints from the public

3.20.1 The Council has a Whistle-blowing Policy which was last reviewed, updated and approved by the Audit Committee on 20th September 2011. This policy is subject to review every three years and is next due to be presented to the Audit Committee in September 2014.

3.20.2 The Scrutiny Committee reviewed the Whistle-blowing Policy in May 2012 and have agreed to have a report made to them on a six-monthly basis so that they can monitor the effectiveness of the Policy. The Head of Communities & Governance provided the Scrutiny Committee

with updates on the Whistle-blowing Policy on ~~on 15th~~ 21st October 201~~2~~3 and 19~~20~~th May 201~~3~~4.

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3.20.3 The Head of Communities & Governance attends the Corporate Induction sessions with new members of staff to inform them of the policies and they are accessible to all staff through the audit pages on the Intranet (Sharepoint).

3.20.4 The Council has a clearly defined complaints procedure, which lists the steps for making a complaint and how to make a formal complaint. The procedure also gives guidance on how to contact the Ombudsman if the member of the public wishes to take the matter further.

3.20.5 There is also information available on how to make a complaint about a Councillor. The matter would be referred to the Monitoring Officer in the first instance and ultimately the Monitoring Officer ~~matter~~ would ~~be~~ refer~~red~~ the matter to the Standards Committee, if appropriate. ~~if the complaint related to a breach of the Code of Conduct.~~

3.21 Identifying the development needs of members and senior officers in relation to their strategic roles, supported by appropriate training

3.21.1 Each member has an induction as well as training that is relevant to their particular role (i.e. dependent on which Committee they are serving on). Members that serve on the Policy Development Groups are given specific training on the topics that fall under their remit.

3.21.2 Members that serve on the regulatory committees such as Planning and Licensing are given specific training due to the specialist nature of these areas.

3.21.3 Each member has had a one to one with an officer from our Member Services team with the result being to draw up a personal development plan for the member, which includes training needs and also any areas of training that they request.

3.21.4 Briefing sessions for members are held on a regular basis which all members are invited to attend. Details of these sessions are publicised through the member's newsletter called the Weekly Information Sheet (WIS).

3.21.5 The Council has a Member Development Group and the Chairman of this group is the lead member for member development. The lead member provides updates to the Cabinet on the outputs from the work of this group and the Scrutiny Committee review feedback from training courses on a six monthly basis ~~(following the demise of the Standards Committee from 1st July 2012)~~.

3.21.6 The Council has successfully retained its accreditation for the new~~achieved, and been awarded with the~~ Member Development Charter in March 2014 and will next be assessed in 2017.~~and is currently preparing for the next assessment under this charter.~~

3.21.7 All Senior Officers (Management Team) have job descriptions and an annual appraisal with the Chief Executive which identifies training needs. All Management Team members have regular one to ones with the Chief Executive where feedback is given. Each Head of Service is also responsible for keeping their knowledge up to date and booking to attend courses, seminars etc if needed.

3.22   Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation

3.22.1 The Council has a Community Engagement Strategy and accompanying action plan which was approved by the Community Well Being PDG in Ma~~rchy~~ 201~~34~~, which clearly outlines how the Council will consult with its citizens and also includes a timetable for consultations throughout the year.

3.22.2 The Council has a dedicated Consultation and Youth Involvement Officer who has worked with, and is continuing to work with, various stakeholder groups in the Mid Devon area on a number of consultations.

3.22.3 There is a 'have your say' section on the front of the Council's website for links to current consultations and for the results to be displayed here. The feedback in relation to consultation is published there and after every consultation the results are fed back to the groups taking part.

3.22.4 All data collected from surveys and consultation exercises form a report and a summary is sent to the participants or they are told where and when the results will be displayed (usually our website). Further work is being completed to ensure that the information is being fed back in a version which suits them and their needs .e.g. a learning disability group would want the results in a different format to a senior officer.

3.22.5 The Citizens' Panel receive a feedback note stating the findings for each questionnaire explaining how the Council has reacted to the findings i.e. if we made a change due to the findings or if not, why not.

3.22.6 The Consultation and Youth Involvement Officer has formed a group of Consultation Champions and created a number of methods for departments to use including street surveys and online surveys. The Citizens' Panel is reviewed on a regular basis to ensure that it is balanced in line with the profile of the Mid Devon community.

3.22.7 The Council has an approved Single Equalities Scheme following the changes to the Equalities Bill and the Public Sector Equality Duty which came into effect in April 2011.

3.22.8 ~~The Council works with the Mid Devon Equalities Forum whose membership is stakeholders from groups who represent the various equality strands including age, disability and ethnic minority groups. As well as this group the Council runs Member & Community days where elected members visit groups and projects out in their communities.~~

3.23   Enhancing the accountability of service delivery and effectiveness of other public service providers

3.23.1 A listed in Article 6 of the Constitution the Council's Scrutiny Committee and Policy Development Groups (PDGs) are able to "review and scrutinise the performance of other public sector bodies in the area and invite local reports from them by requesting them to address Scrutiny and local people about their activities and performance".

3.23.2 Members of the Scrutiny Committee are on the Joint East and Mid Devon Crime and Disorder Scrutiny Panel which reviews what has been delivered by the Community Safety Partnership.

3.23.3 During the 201~~23~~/1~~3~~4 financial year the Scrutiny Committee have had the ~~Police and~~ Local MP and representatives from Devon County Council in to answer questions and have also had working groups looking at Ageing Well, ~~and~~ Health and Wellbeing, Communications, Legal Services and Performance Management.

3.23.4 The Community Well Being PDG have reviewed the grants that the Council pay to outside organisations and have also called in organisations receiving grants to challenge them on benefits and costs.

3.23.5 ~~During the 2012/13 financial year representatives from the Districts have been working with colleagues on the Public Health agenda.~~

3.23.6 ~~In March 2013 the Council undertook a joint Peer Review with Devon County Council to examine the local economy and the growth agenda. Work is ongoing to deliver the recommendations that arose from the Peer Challenge working with Devon County Council and the Heart of the South West Local Enterprise Partnership.~~

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

3.24.1 The Council has very few strategic partnerships but these are assessed using the partnership toolkit and have been reviewed during the collation of the Annual Governance Statement. This includes information on the contribution the Council makes to the partnership, whether the partnership has formal terms of reference and how the Council benefits from continued involvement.

4.0   REVIEW OF EFFECTIVENESS

4.1   Mid Devon District Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers within the authority who have responsibility for the development and maintenance of the governance environment, the Audit Team Leader's annual audit outturn report, and also by comments made by the external auditors and other review agencies and inspectorates.

4.2   The effectiveness of the governance framework has been evaluated through:

   - ~~The Head of Legal & Democratic Services (from 1st April 2012 to 12th December 2012) in his role as Monitoring Officer has a duty to monitor and review the operation of the Council's Constitution to ensure that its aims and principles are given full effect. The Council reviews the Constitution regularly to incorporate any necessary changes.~~

   - The Head of Communities & Governance ~~(from 13th December 2012 to current)~~ in her role as Monitoring Officer has a duty to monitor and review the operation of the Council's Constitution to ensure that its aims and principles are given full effect. The Council reviews the Constitution regularly to incorporate any necessary changes.

   - The Head of Finance in his role as the Chief Financial Officer and Section 151 Officer has a duty to lead and direct financial strategy and operations. This includes regular communication and provision of financial information to officers and Members

   - The role of the Cabinet is to exercise all of the Council's functions which are not the responsibility of any other part of the Council. The Cabinet provides leadership to the overall activities of the Council.

   - The Council has a Scrutiny Committee, which has the role of reviewing and scrutinising decisions made or actions taken in connection with the discharge of any of the Council's functions.

They can look at particular decisions in depth, before making recommendations to the Cabinet as well as being able to 'call-in' a decision that has been made by the Cabinet but not yet implemented, to enable consideration as to whether the decision has been made in accordance with the proper process as laid out in Article 13 of the Constitution.

- The Council has an Audit Committee to provide effective leadership to the Council on audit and governance issues, and independently contributes to the overall process for ensuring that effective systems are maintained for internal control, risk management and corporate governance.

- The Council's Standards Committee ~~(from 1st April 2012 to 30th June 2012) had the~~ role is to~~of~~ promot~~e~~ing and maintain~~ing~~ high standards of conduct by Councillors and co-opted members as well as reviewing and monitoring the Code of Conduct for members. The Code of Conduct includes specific reference to the Register of Members' Interests, procedures for declaring interests at Committee meetings and protocols for accepting gifts and hospitality and member/employee relations. The Standards Committee also advises and trains members of the Code of Conduct and deals with any alleged breaches to the Code. The Standards Committee also had an overview of complaints handling and Ombudsman investigations, as well as dealing with local investigations. ~~From the 1st July 2012 to 31st March 2013 these areas came under the remit of the Audit Committee following the changes to the Standards Regime.~~

- The Council has an Internal Audit section, which is totally independent of any service area, with the Audit Team Leader reporting to the Head of Communities & Governance who reports directly to the Chief Executive. The Head of Communities & Governance and Audit Team Leader regularly report to the Audit Committee and present the following reports on an annual basis:

  - Four-year Strategic Audit Plan (March)
  - Annual Audit work plan (March)
  - Internal Audit Strategy (March)
  - Internal Audit Charter (March)
  - Regular reports outlining progress against the annual audit work plan
  - Outturn Internal Audit report (covering the whole financial year) (June)
  - Risk Management Strategy and Action Plan (March)
  - Code of Corporate Governance (March)
  - Annual Governance Statement plus progress reports

- o Performance and Risk Report
- o Whistle-blowing Policy (three yearly next due 2014)
- o Anti-fraud and Anti-Corruption Policy (three yearly next due 2014)
- o Anti-Money Laundering Policy (three yearly next due 2014)
- o Data Quality Strategy and Action Plan (three yearly next due 2014)

- Reviews of the Council's key (core) financial systems by Internal Audit against known evolving risks on an annual basis. Cyclical reviews by Internal Audit of internal controls in operation within each service area against known and evolving risks – e.g. changes to systems of staff

- The relevant Head of Service, Chief Executive and all five Members of the Audit Committee receive copies of Audit reports. Any issues arising from these reports are discussed at the Audit Committee.

- Annual Internal Audit outturn report, to the Audit Committee for 2012/13, highlights the work of Internal Audit including an opinion on the overall adequacy and effectiveness of the Council's internal control environment

- Annual reviews of the Council's financial accounts and records by the external auditor leading to their opinion as published in the Annual Audit and Inspection Letter and Governance Report

- Strategic risk review and evaluation of controls in place to manage risks together with the commencement of specific project risk assessment

- External Audit and Inspection also contributes to the review of effectiveness.

4.3 We have been advised on the implications of the result of the review of the effectiveness of the governance framework by the Audit Committee, and that the arrangements continue to be regarded as fit for purpose in accordance with the governance framework. The areas already addressed and those to be specifically addressed with new actions planned are outlined below.

5.0   SIGNIFICANT GOVERNANCE ISSUES

5.1   At the current time, there are no significant governance issues but a number of recommendations for improvement are set out in Appendix B. The action plan details the governance issues that have been identified, the proposed action, the responsible officer and the target date for completion.

5.2   The work of Internal Audit identified t~~wo~~hree systems that were classed as poorly controlled – ~~Standby and Payroll~~Corporate Health and Safety, Travel and Subsistence and Trade Waste.

5.3   The key issues highlighted in the ~~Standby~~Corporate Health and Safety report were a lack of awareness and evidence of work done although all the operational areas were carrying out risk assessments correctly. There is now increased membership on the Health and Safety Committee ensuring all services and MDDC locations are represented, in addition the Chief Executive now attends meetings. The work on SPAR received the approval of the Zurich insurance risk advisor. ~~the lack of structure to the manning of the service and in the absence of agreed standards for performance the service and MDDC are laid open to potential censure and even litigation~~.

5.4   The key issues highlighted in the Travel and Subsistence~~Payroll~~ Report were around the authorisation and checking of claims, and existing procedures, policies and rules not being followed of enforced as well as they should have been. Since the audit the new system is operational and the Payroll Manager and HR assistant scrutinise expense claims and follow up on a lack of accompanying evidence. The introduction of Myview for self-service expense claims later on this year should improve things further.~~with the system and cover for the Payroll Manager. There were also issues around some calculations being based on calendar days rather than working days and areas of policy that needed to be referred to the Pay and Grading Group. It was felt that the implementation of the new HR system in 2013 will go a long way to addressing these issues and the Payroll Manager now has a member of staff supporting him and providing cover.~~

5.5   The key issues highlighted in the Trade Waste Report were around changes to the management of the service, a general lack of recorded procedures, poor audit trail, out of date documentation and invoicing. Since the audit a number of changes have been made including planned extension to the service, the planned recruitment of a new manager and improvement of the invoicing process.~~re have been significant improvements to both areas since the audits were carried out: For Payroll and HR generally the new system has been successfully installed and gone live after 2 months parallel running. This has resolved a significant proportion of weaknesses which were evident in the old system as the new system is fully integrated with HR~~

~~records. For Standby the main weaknesses were also to do with HR matters such as job description and transparent recruitment procedures. These are also now largely resolved as the first vacancy was advertised and filled successfully in February. One important remaining recommendation is the risk assessments for this area in particular Lone Working for the Standby Operative role. Progress against this recommendation will be regularly reviewed.~~

5.6   The Audit Committee will continue to receive regular reports on the progress being made on implementing Internal Audit recommendations throughout the financial year.

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

Signed: ……………………………..   ……………………………………..

Name: Kevin Finan   Peter Hare-Scott
Position: Chief Executive   Leader of the Council
Date: 24th September 2014   24th September 2014

To accompany the Annual Governance Statement 2013-14

Draft Action Plan: Actions for 2014-2015

Corporate and Business Planning

Suggestions for improvement:

- There is a need to review and improve the Corporate and Business Planning process to ensure that there is a golden thread so that all service areas can see how they link into the overall objectives of the Council. Likewise, the Corporate Plan should reflect the Council's values.
- Aspirational direction for the Council should be reflected in the revised Corporate Plan as "Member Pledges" rather than specific targets
- In order to agree which actions would best achieve strategic aims and objectives, the Executive Management Team should risk assess options, based on risk/benefit profiles (including time and cost)

Agreed Approach	Responsible Officer	Target Date
1. Review the Corporate Plan to achieve the "Golden Thread" by building in strategic objectives that reflect our statutory duties as well as social duties and aspirations	Head of Communities and Governance	June 2015
2. Include organisational "values" and Cabinet Member "pledges" in the next update of the Corporate Plan	Head of Communities and Governance	June 2015 (following District election)
3. Develop a Council mission statement to provide direction for staff	Management Team	March 2015
4. Include a communication strategy (internal and external) of the Corporate Plan in its next revision including a diagram depicting the reporting structure against the Corporate objectives. This will include the approach to internal communications i.e. visiting team meetings to get input and workshops at Senior Officers Forum	Head of Communities and Governance	June 2015
5. Embed Risk Management into the strategic planning process when agreeing on approaches to meet aims	Head of Communities and Governance	March 2015
6. Amend Risk and Performance Reports following review of Corporate Plan so that it is divided into objectives	Head of Communities and Governance	July 2015

7.	Agree balance of budgets vs performance alongside corporate priorities	Management Team	December 2014 (for 2015/16)

Performance and Risk Management		
- There is a need to improve the information provided to officers and members in terms of how to manage performance - The current Risk Management Strategy does not take into account "opportunities" - The Corporate Risk Register has been reviewed with Head of Service – there is now a need to reinforce this by recording strategic risks at service level and encouraging services to treat the risk register as a "live" data source through SPAR - The Data Quality policy needs to be reviewed and updated in 2014 - The Emergency Plan needs updating		
Agreed Approach	**Responsible Officer**	**Target Date**
8. Following the conclusion of the Scrutiny Committee Performance Management working group review and update the Risk Management Strategy and get this approved by the Audit Committee	Head of Communities and Governance	September 2014
9. Incorporate "opportunity management" within our Risk Management Strategy	Head of Communities and Governance	September 2014
10. Following the conclusion of the Scrutiny Committee Performance Management working group review and update the performance management guidance for officers and Councillors and take to the Audit Committee for approval	Head of Communities and Governance	September 2014
11. Review the risk register further by adding Service Business Plan risks to SPAR	Head of Communities and Governance	August 2014
12. Review the Data Quality Policy and take to the Audit Committee for approval	Head of Communities and Governance	December 2014
13. Review and update the Emergency Plan	Community Safety and Emergency Planning Officer	December 2014

Constitution/Members		
Suggestions for improvement:		
• The Constitution is currently being reviewed by the Constitution Working Group with changes to layout and content proposed		
Agreed Approach	**Responsible Officer**	**Target Date**
14. Continue to work with the Constitution working group to make proposals for changes to the Constitution, presenting them to the Standards Committee and Full Council for approval	Monitoring Officer	December 2014
15. As part of the work of the Constitution working group produce job descriptions for Councillors i.e. a general job description for councillors and specific job descriptions for Cabinet Members and Committee Chairmen	Monitoring Officer	December 2014
16. Following approval by Full Council communicate key changes in Constitution to Officers and Members including training sessions for those officers who require a specialist knowledge	Head of Communities and Governance	March 2015
17. Review and update the training induction programme for Members following the elections in May 2015	Principal Member Services Officer	December 2014

Training and Information for New Starters		
Suggestions for improvement:		
• The induction programme currently does not cover: 　a) Finance Regulations 　b) Procurement Policy 　c) Scheme of delegation • New Starters are not informed of Corporate Objectives until their Corporate Induction • There is not an up-to-date policy regarding volunteers		
Agreed Approach	**Responsible Officer**	**Target Date**
18. Finalise the changes to the Induction Programme	Head of HR and Development	December 2014

19. Review and update policy for volunteers (including induction)	Head of HR and Development	March 2015

Anti-Fraud and Anti-Corruption, Whistle-blowing and Anti-Money Laundering policies		
• The Anti-Fraud and Anti-Corruption, Whistle-blowing and Anti-Money Laundering policies require updating in 2014		
Agreed Approach	**Responsible Officer**	**Target Date**
20. Review and update the Anti-Fraud and Anti-Corruption Plan and take to the Audit Committee for approval	Head of Communities and Governance	September 2014
21. Review and update the Whistle-blowing Policy and take to the Audit Committee for approval	Head of Communities and Governance	September 2014
22. Review the Council's Whistle-blowing arrangements against the British Standard PAS 1998:2008 Whistle-blowing arrangements code of practice before the policy next goes back to the Audit Committee in September 2014 for approval	Head of Communities and Governance	July 2014
23. Review and update the Anti-Money Laundering Policy and take it to the Audit Committee for approval	Head of Communities and Governance	September 2014
24. Ensure that the requirements of the Bribery Act are included in the Anti-Fraud and Anti-Corruption, Whistle-blowing and Anti-Money Laundering policies	Head of Communities and Governance	August 2014