

Joint Board's Schedule of Assurance for the Annual Governance Statement

For the year ending 31 March 2021

Name of Board	Lothian Valuation Joint Boars				
Completed by	B Callaghan	Job title	Head of Governance	Date completed	2nd March 2021
Signed off by		Job title			
Print name of signatory		Date of signature			

Reviewed by		Role	Democracy, Governance and Resilience Senior Manager	Date	
Issued to Internal Auditor		Date			

Introduction

The Statement of Accounts 2020/2021 includes the Annual Governance Statement signed by the Chief Officer. The Annual Governance Statement includes the Proper Officer (s95 of the Local Government (Scotland) Act 1973) Statement which is supported by the Certificate of Assurance.

The Certificate of Assurance requires the Chief Officer to confirm that:

1. They have considered the effectiveness of internal controls, including controls in place to mitigate major risks to the Board's objectives;
2. To the best of their knowledge, appropriate controls are in operation upon which they can place reasonable assurance and that there are no significant matters arising that should be raised specifically in the Annual Governance Statement (or otherwise);
3. They have identified actions that will be taken to continue improvement.

This schedule should be used as a prompt for the Chief Officer to consider various aspects of good governance and the internal control environment before signing the Certificate of Assurance. It is not an exhaustive list.

Guidance on completing the Schedule

The schedule should be completed by the Chief Officer or by a nominated officer.

The primary worksheet for completion is the 'Assurance Statements' tab. Where improvement actions are recorded these will auto-populate the first column of the 'Improvement Plan' tab.

Your assessment should consider how your organisation's arrangements would stand up to external scrutiny. Please note that although evidence does not need to be provided as part of this exercise, responses made in the schedule may be subject to audit at a later date. Additional guidance notes are provided below.

Please return your completed schedule to governance@edinburgh.gov.uk no later than 19 April 2021.

Step 1: Please address each statement in the "Assurance Statements" tab. The options for the response are included as a drop down. Please note this submission covers the financial year 1 April 2020 to 31 March 2021.

Step 2: Where a "Partially Compliant" or "Not Compliant" response is given, a clear explanation should be completed in the free text explanation cell to the right. There is no word limit however, responses should be as concise as possible. These should include a brief description and reference to any evidence that supports the position. You should also set out the actions that you will be taking to address the non-compliance in the "Improvement Actions" cell.

Step 3: On the "Improvement Plan" tab please provide the details for each "Action Owner" and "Action Deadline" where "Improvement Actions" have auto-populated from the "Assurance Statement" tab.

For further information or assistance please contact:

Gavin King	Laura Callender
Democracy, Governance and Resilience Senior Manager	Governance Manager
Strategy & Communications	Strategy & Communications
529 4239 or gavin.king@edinburgh.gov.uk	529 3655 or laura.callender@edinburgh.gov.uk

Internal Control Environment, Risk and Resilience Requirements

1	Explanation
1.1	Please explain where your organisation is not fully compliant.
1.2	Please explain why your risk management arrangements do not identify all of the key risks, including those arising from or that could impact on: <ol style="list-style-type: none"> 1. Change (e.g. structural, service delivery, demographic and/or management); 2. Partnerships (external and internal); 3. Projects; 4. Legal or regulatory action(s); 5. Reputational damage; and 6. Bribery (e.g. the identification, recording and minimising of bribery risks).
1.3	Part of an effective risk management system is the recording and management of risks. As a minimum this should incorporate the use of tools and such as a risk matrix, risk register and risk appetite. A risk management committee or group can also be used. Please details where your arrangements do not meet these standards.
1.4	Part of an effective risk management system is the recording and management of risks. As a minimum this should incorporate the use of tools and such as a risk matrix, risk register and risk appetite. A risk management committee or group can also be used. Please details where your arrangements do not meet these standards.
1.5	Please explain (1) why your organisation did not have the required monitoring arrangements in place and (2) any problems that were identified and how these were addressed.
1.6	Please explain (1) why your organisation did not have the required arrangements in place and (2) any weakness that were identified and how these were addressed.

Performance Requirements	
2	Explanation
2.1	Please explain why the arrangements you have in place failed to identify performance concerns, e.g. the management of customer complaints, inadequate service delivery, poor value for money etc.
2.2	Please explain why your organisation's arrangements failed to ensure the effective production of feedback information and how this was identified.
Policies and Regulatory Requirements	
3	Explanation
3.1	An effective policy framework includes the recording, archiving and communication of policies and procedures agreed at senior level to all staff. Please explain why your organisation's arrangements failed to ensure staff awareness and understanding.
3.2	Please explain where these arrangements failed to identify weaknesses in staff compliance.
3.3	Please explain why your staff were not fully aware of their responsibilities and how this has impacted on compliance.
3.4	Please explain why your organisation's arrangements failed to ensure your staff were (1) fully aware of their H&S responsibilities and (2) trained appropriately.
3.5	Please explain how your arrangements failed to ensure all applicable H&S laws and regulations were complied with.
3.6	Please explain why your organisation was not fully compliant with relevant Scottish, UK and EU legislation/regulations, including any mitigating circumstances/reasons.
Financial Control Requirements	
4	Explanation
4.1	Please explain where your organisation's financial controls failed to ensure compliance and how these occurrences were identified.
4.2	Please explain (1) why your organisation's monitoring arrangements could not be relied upon to identify any problems or variances and, (2) if any, what these were.
4.3	Please explain (1) why your organisation did not have the required arrangements in place, and (2) the details of any material commitments or contingent liabilities that should have been
4.4	Please explain (1) why your organisation did not have the required arrangements in place and (2) if there have been any significant losses please detail, including any corrective action that
4.5	Please explain (1) the inadequacies of your monitoring arrangements, and (2) the details of any problems that were identified and their impact.
4.6	Please explain (1) why your organisation's monitoring arrangements could not be relied upon to identify any problems or issues and, (2) if any, what these were.
Workforce Control Requirements	
5	Explanation
5.1	Please explain why your organisation's controls failed to ensure that statutory workforce requirements were met e.g. PVG/disclosure checks, statutory registration/qualification, European Working Time Directive, right to work in the UK.
5.2	Please explain why your organisation failed to consult and engage with recognised trade unions on a regular basis.
Change and Project Management Requirements	
6	Explanation
6.1	Examples of compliance may include adherence with an established project management framework (i.e PRINCE2 or Agile) or agreed internal project governance procedures. Please explain
Commercial and Contract Management Requirements	
7	Explanation
7.1	Relevant legislation includes but is not limited to Scottish Procurement Law and the Modern Slavery Act. Please explain where your organisation's procurement activities failed to comply.
National Agency Inspection Reports (where applicable)	
8	Explanation
8.1	Please explain why your reporting regime was not compliant.
Internal Audit, External Audit and Review Reports	
9	Explanation
9.1	Please explain why your organisation did not have the required reporting and monitoring arrangements in place.
Outstanding issues from previous years	
10	Explanation
10.1	Please explain and provide detail where this is not the case.
Additional information	
11	Explanation
11.1	Please explain and provide detail where this is not the case.

Assurance Statement				
Ref	Statement	Response		
1	Internal Control Environment, Risk and Resilience Requirements	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
1.1	I have internal controls and procedures in place throughout the organisation that are proportionate, robust, monitored and operating effectively.	Compliant	No	
1.2	I have risk management arrangements in place to identify the key risks to the organisation (and the Council).	Compliant	No	
1.3	I have effective controls and procedures in place to record and manage the risks identified above to a tolerable level or put in place actions to mitigate them.	Compliant	No	
1.4	I have effective controls and procedures in place to manage the risks in delivering services through contracted parties and/or other partners.	Compliant	No	
1.5	I have an effective monitoring framework to review the effectiveness of the organisation's risk management, internal controls and procedures.	Compliant	No	
1.6	I have appropriate resilience arrangements in place including business continuity plans and arrangements that mitigate the risks facing our essential activities.	Compliant	No	
2	Performance Requirements	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
2.1	I have arrangements in place for reporting to the Board when performance monitoring identifies weaknesses or significant deficiencies that ensures improvement measures are implemented and monitored.	Compliant	No	
2.2	I have arrangements in place to encourage 'customer' feedback and engagement e.g. customer surveys, complaints procedure, social media presence, etc.	Compliant	No	
3	Policies and Regulatory Requirements	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
3.1	I have arrangements in place to ensure all staff are made aware of and fully understand the implications of all relevant existing and new organisational policies and procedures.	Compliant	No	
3.2	I have arrangements in place for monitoring staff compliance with organisational policies and procedures.	Compliant	No	
3.3	I ensure all staff are made aware of their responsibilities in relation to information governance legislation e.g. Data Protection Act 2018 and Freedom of Information (Scotland) Act 2002.	Compliant	No	
3.4	Staff are made aware of their responsibilities under relevant H&S policies and procedures and the organisation has appropriate arrangements in place for the identification and provision of H&S training necessary for all job roles, including induction training.	Compliant	No	
3.5	I have competencies, processes and controls in place to ensure that all areas operate in compliance with all applicable H&S laws and regulations.	Compliant	No	
3.6	I have effective arrangements in place to ensure there is full compliance with Scottish, UK and EU legislation and regulations.	Compliant	No	
4	Financial Control Requirements	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
4.1	The operation of financial controls in my organisation is effective in ensuring the valid authorisation of financial transactions and maintenance of accurate accounting records.	Compliant	No	
4.2	I am confident that the arrangements in place to monitor expenditure/budget variances would identify control problems or variances that could have an effect on the Annual Accounts.	Compliant	No	
4.3	I have arrangements in place to ensure all material commitments and contingent liabilities (i.e. undertakings, past transactions or events resulting in future financial liabilities) are notified to the Chief Financial Officer(s).	Compliant	No	

4.4	I have arrangements in place to review and protect assets against theft, loss and unauthorised use; identify any significant losses; and, ensure the adequacy of insurance provision in covering the risk of loss across the organisation.	Compliant	No	
4.5	I have an effective monitoring framework in place that identifies any problems in complying with our funding/operating agreements that could have an impact on the Annual Accounts.	Compliant	No	
4.6	I am confident that the arrangements in place to monitor the organisation's internal control environment, risk management or asset valuation would identify any weaknesses that could have an impact on the Annual Accounts.	Compliant	No	
5	Workforce Control Requirements	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
5.1	I have robust controls in place to ensure that statutory workforce requirements are met.	Compliant	No	
5.2	I regularly consult and engage with recognised trade unions.	Compliant	No	
6	Change and Project Management Requirements	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
6.1	I ensure all projects and programmes have a clear business justification, that as a minimum articulate outcomes and benefits; have appropriate governance in place to support delivery; effective controls in place to track delivery progress and to take corrective action if required; have a robust benefits management framework in place; and ensure that a formal closure process is undertaken.	Compliant	No	

7	Commercial and Contract Management Requirements	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
7.1	I have effective arrangements in place to ensure that all goods, services and works are procured and contracts managed in compliance with relevant legislation, policies and procedures.	Compliant	No	
8	National Agency Inspection Reports (where applicable)	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
8.1	I have arrangements in place to ensure our reporting regime identifies any significant deficiencies or other causes for concern and that they are reported to the Board.		N/A	
9	Internal Audit, External Audit and Review Reports	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
9.1	I have arrangements in place to ensure that any high, medium or significant control deficiencies are all reported to the Board or relevant sub-committee and that all recommendations have been (or are being) implemented and that this is monitored effectively.	Compliant	No	
10	Outstanding Issues From Previous Years	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
10.1	All outstanding issues or recommendations from previous years have been addressed satisfactorily.	Compliant	No	
11	Additional Information	Assessment of compliance	Did your organisation have any issues in this area during the reporting period 1 April 2020 to 31 March 2021?	Improvement Actions (will auto-populate improvement plan tab where you should add action owner and deadline)
11.1	Apart from the topics raised above, there have been no significant control problems or other matters affecting my organisation to an extent that these should be considered when signing the Annual Governance Statement.	Compliant	No	

		Improvement actions	Action Owner	Action Deadline
1 Internal Control Environment, Risk and Resilience Requirements				
1.1	I have internal controls and procedures in place throughout the organisation that are proportionate, robust, monitored and operating effectively.	0		
1.2	I have risk management arrangements in place to identify the key risks to the organisation (and the Council).	0		
1.3	I have effective controls and procedures in place to record and manage the risks identified above to a tolerable level or put in place actions to mitigate them.	0		
1.4	I have effective controls and procedures in place to manage the risks in delivering services through contracted parties and/or other partners.	0		
1.5	I have an effective monitoring framework to review the effectiveness of the organisation's risk management, internal controls and procedures.	0		
1.6	I have appropriate resilience arrangements in place including business continuity plans and arrangements that mitigate the risks facing our essential activities.	0		
2 Performance Requirements				
2.1	I have arrangements in place for reporting to the Board when performance monitoring identifies weaknesses or significant deficiencies that ensures improvement measures are implemented and monitored.	0		
2.2	I have arrangements in place to encourage 'customer' feedback and engagement e.g. customer surveys, complaints procedure, social media presence, etc.	0		
3 Policies and Regulatory Requirements				
3.1	I have arrangements in place to ensure all staff are made aware of and fully understand the implications of all relevant existing and new organisational policies and procedures.	0		
3.2	I have arrangements in place for monitoring staff compliance with organisational policies and procedures.	0		
3.3	I ensure all staff are made aware of their responsibilities in relation to information governance legislation e.g. Data Protection Act 2018 and Freedom of Information (Scotland) Act 2002.	0		

3.4	Staff are made aware of their responsibilities under relevant H&S policies and procedures and the organisation has appropriate arrangements in place for the identification and provision of H&S training necessary for all job roles, including induction training.	0		
3.5	I have competencies, processes and controls in place to ensure that all areas operate in compliance with all applicable H&S laws and regulations.	0		
3.6	I have effective arrangements in place to ensure there is full compliance with Scottish, UK and EU legislation and regulations.	0		
4	Financial Control Requirements			
4.1	The operation of financial controls in my organisation is effective in ensuring the valid authorisation of financial transactions and maintenance of accurate accounting records.	0		
4.2	I am confident that the arrangements in place to monitor expenditure/budget variances would identify control problems or variances that could have an effect on the Annual Accounts.	0		
4.3	I have arrangements in place to ensure all material commitments and contingent liabilities (i.e. undertakings, past transactions or events resulting in future financial liabilities) are notified to the Chief Financial Officer(s).	0		
4.4	I have arrangements in place to review and protect assets against theft, loss and unauthorised use; identify any significant losses; and, ensure the adequacy of insurance provision in covering the risk of loss across the company.	0		
4.5	I have an effective monitoring framework in place that identifies any problems in complying with our funding/operating agreements that could have an impact on the Annual Accounts.	0		
4.6	I am confident that the arrangements in place to monitor the organisation's internal control environment, risk management or asset valuation would identify any weaknesses that could have an impact on the Annual Accounts.	0		
5	Workforce Control Requirements			

5.1	I have robust controls in place to ensure that statutory workforce requirements are met.	0		
5.2	I regularly consult and engage with recognised trade unions.	0		
6	Change and Project Management Requirements			
6.1	I ensure all projects and programmes have a clear business justification, that as a minimum articulate outcomes and benefits; have appropriate governance in place to support delivery; effective controls in place to track delivery progress and to take corrective action if required; have a robust benefits management framework in place; and ensure that a formal closure process is undertaken.	0		
7	Commercial and Contract Management Requirements			
7.1	I have effective arrangements in place to ensure that all goods, services and works are procured and contracts managed in compliance with relevant legislation, policies and procedures.	0		
8	National Agency Inspection Reports (where applicable)			
8.1	I have arrangements in place to ensure our reporting regime identifies any significant deficiencies or other causes for concern and that they are reported to the Board.	0		
9	Internal Audit, External Audit and Review Reports			
9.1	I have arrangements in place to ensure that any high, medium or significant control deficiencies are all reported to the Board or relevant sub-committee and that all recommendations have been (or are being) implemented and that this is monitored effectively.	0		
10	Outstanding Issues From Previous Years			
10.1	All outstanding issues or recommendations from previous years have been addressed satisfactorily.	0		
11	Additional Information			
11.1	Apart from the topics raised above, there have been no significant control problems or other matters affecting my organisation to an extent that these should be considered when signing the Annual Governance Statement.	0		