

Annual Governance Statement 2022/23 Action Plan

The following actions to address significant governance issues have been included in the draft AGS 2022/23 and updates will be provided during 2023/24.

Principle A

Action	Action Owner	Deadline	Updates
To ensure full implementation of arrangements for the registering and publication of officer interests and gifts (ongoing from 2021/22)	Director L&A	March 2024	Ongoing (December 2023 Update): Director details remain in preparation for publication.
To ensure full implementation of the plan to address the Teachers' Pension breach (ongoing from 2021/22)	Director F&SS	September 2024	<p>Ongoing (December 2023 Update): Progress continues to be made and data queries, validation of processes and technical issues are being worked through by WSCC Payroll and the Teachers' Pension Scheme.</p> <p>Timescales for the Teachers' Pension Scheme to progress processing casework for individuals where they have completed their data validation or queries have been resolved is still to be confirmed.</p> <p>There are 450 individuals currently in scope of which the options for around 80 cases have been calculated by the Teachers' Pension Scheme. This includes the potential financial implications. The completion date of the project is still to be confirmed.</p>

Principle B

Action	Action Owner	Deadline	Updates
To ensure the consistent use and application of the corporate consultation and engagement tool to improve consultation and engagement practice.	Director L&A	March 2024	Refreshed for current budget consultation and additional guidance supplied to cover consultation exercise linked to budget proposals 2024.
To review the use of resident consultation and engagement for budget and Council plan development.	Director L&A	March 2024	This was completed for the current 24/25 budget process and a public consultation successfully carried out and its output available for scrutiny.

Principle C

Action	Action Owner	Deadline	Updates
Annual refresh of The Council Plan	Chief Executive	March 2024	The refresh forms part of the 24/25 budget process and will be included in all member arrangements including scrutiny, Cabinet and full Council.
Review of Social Value Framework	Director F&SS	June 2024	The Social Value Framework will be refreshed/ relaunched as Policy and take into account our Council Plan priorities, the refreshed Economy Plan and the Climate Change Strategy as well as considerations to be applied from national procurement strategy, all enhancing our current focus on creating social value in West Sussex.
Review of performance monitoring and reporting.	Director F&SS and Director L&A	March 2024	<i>Performance and Resources Report</i> – during 2024 the structure and format of the report will be reviewed to further strengthen the alignment between

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			<p>performance and finance in the narrative sections of the report.</p> <p><i>Executive Leadership Team (ELT) Reporting</i> – the annual reporting cycle including monthly reporting of key areas of pressure within social care will continue. Quarterly reporting against the new corporate health indicators will be in place and quarterly deep dives into area of risk. Reporting will include greater use of dashboards.</p> <p><i>Risk Management</i> – Quarterly reporting will continue with ELT and the Regulation, Audit and Accounts Committee (RAAC) but also include half yearly strategy session with ELT to ensure key strategic risks are reflected on the corporate risk register.</p>

Principle D

Action	Action Owner	Deadline	Updates
Review of Capital Governance arrangements	Director L&A and Director F&SS	September 2024	<p>A review of capital governance arrangements is underway to ensure the capital programme is deliverable and affordable which will include:</p> <ul style="list-style-type: none"> • Greater alignment of the capital programme with revenue planning. • Improved forward planning of the programme to reduce the number of new bids coming through in year.

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			<ul style="list-style-type: none"> Reporting and scrutiny of the overall programme to ELT and CAB.
Review of terms of reference of Procurement Board	Director F&SS	June 2024	Review of Terms of Reference and reporting to the board to be undertaken in 2024 and aligned with changes to contracts and procurement processes in light of legislative changes (above).
Review of internal ELT level officer boards	Director L&A	March 2024	Procurement Board covered above. Capital and Assets Board (oversees capital programme) review and refresh underway to ensure fuller departmental engagement and improve collective ownership of capital programme delivery and compliance.
Monitoring and reporting Adults Services Improvement Programme	Director of Adults and Health	March 2025	This is regularly reported to ELT, to Cabinet Briefing and to Health and Adults Scrutiny Committee. Self-Assessment against CQC inspection expectations also undertaken, published and reported to members.

Principle E

Action	Action Owner	Deadline	Updates
Completion of Directorate Statements of Assurance	Director L&A	March 2024	Will be completed in line with completion of AGS approval.

Principle F

Action	Action Owner	Deadline	Updates
Review of Financial Regulations (ongoing from 2021/22)	Director F&SS	March 2024	Review of Finance Regulations underway and to be reported to RAAC in March 2024.
Implement the control recommendations arising from the 2021/22 external audit	Director F&SS and Director HR & OD	March 2024	<p>Annual Audit Report Recommendations</p> <p>Recommendation 1 - 2021/22 valuations of Westhampnett and Tangmere solar farms – officers have worked with the external valuer and made a number of improvements in line with the external auditor’s recommendations and are continuing to explore further developments for the 2023/24 accounts.</p> <p>Recommendation 2 - seek to ensure that quality assurance processes are sufficient to detect the use of incorrect input data to the valuation process – officers have built in a longer period into the valuation plan prior to the adoption of the valuations into the Fixed Asset Register for quality assurance by the Finance Team. This will enable us to undertake additional checks to ensure that inputs which are used by the external valuers reflect the data supplied to them.</p> <p>Recommendation 3 - Develop more granular accounting records and/or further supportable estimation techniques to allow for infrastructure assets and components to be derecognised when they are replaced, and to demonstrate the continued existence of assets accounted for – the Council noted the</p>

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			<p>recommendation, along with the temporary measures brought in to address the issue. A permanent solution is yet to be shared by CIPFA.</p> <p>Recommendation 3 - Accelerate the rate of progress to fully assess, financially quantify and rectify the issues caused by the historic breach of Teachers' Pensions Regulations in line with the Council's own timetable such that the liability arising can be quantified and provided for in the 2022/23 financial statements – see update above. In addition, evidence has been provided to external auditors as part of the 2022/23 value for money work on progress and financial impact of the 80 cases already assessed.</p> <p>Recommendation 4 - Fully embed and continue to operate the new arrangements established by the Council to ensure that all operating leases are identified and recorded on the Council's lease register – work is ongoing to improve the processes so that the lease register is maintained in a more timely manner and populated on a more consistent basis. This work will continue in preparation for the full adoption of IFRS 16 in April 2024, including capturing the additional information required to comply with IFRS 16. There are capacity constraints across some teams that are needed to complete the exercise. This has been added to the FSS Risk Register and will be closely monitored.</p>

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			<p>Recommendation 5 – strengthen related party declaration procedures by requiring members and senior officers to disclose all related party interests and any transactions entered into. Also undertake a cross-check to Companies House records for a small sample of declarations made, particularly where no interests or transactions are disclosed - implemented for the 2022/23 accounts.</p> <p>Recommendation 6 - remove the accounting accruals de minimis applied to exit packages – complete for 2022/23 accounts.</p>

Principle G

Action	Action Owner	Deadline	Updates
Information Governance	Director L&A	March 2024	<p>Data Protection Team Business Plan focus on addressing areas of pressure to meet statutory requirements.</p> <p>Data Breach review alongside refresh of training and actions arising from previous breach experience.</p> <p>Work underway and on-going to review data and records retention corporately.</p> <p>Data security compliance and systems review underway led by Head of IT and named leads in all Directorates.</p>

Key

Director F&SS = Director of Finance and Support Services

Director HR & OD = Director Human Resources and Organisational Development

Director L&A = Director of Law and Assurance