

ANNUAL GOVERNANCE STATEMENT**STATEMENT 2****1. Introduction**

- 1.1 The corporate governance framework comprises the systems, processes, culture and values by which the council is directed and controlled. It guides how the council engages with and is accountable to the West Lothian community. The council's governing bodies (full council and committees), individual councillors and members of staff must try to achieve its objectives while acting in the public interest at all times. That involves primary consideration of the benefits for society, which should result in positive outcomes for stakeholders.
- 1.2 The council, through all of its members, has overall responsibility for good governance arrangements. In practice, the council entrusts those tasks to committees and to appropriate council officers but subject to monitoring and scrutiny arrangements. Those include the provision of evidence-based assurance on the governance framework's effectiveness and completeness.
- 1.3 The council's new Corporate Plan 2023/24 to 2027/28 was adopted in May 2023 (the Corporate Plan). In November 2023 a suite of corporate strategies was approved to deliver the Corporate Plan's objectives and priorities. Those strategies included for the first time a Corporate Governance Strategy. It draws together the most significant elements of the corporate governance framework. It supports the values, vision and priorities of the Plan. Its performance will be assessed against its agreed performance indicators and reported to elected members and the public each year. The adoption of the strategy acknowledges the wide understanding that good governance promotes good decisions and good performance.
- 1.4 The statement is presented in these sections. They summarise relevant responsibilities, roles, controls and activities during the reporting year: -
1. Introduction
 2. Summary and assurance
 3. Political structure and administration
 4. Management structure
 5. Decision-making and scrutiny arrangements
 6. Local Code of Corporate Governance
 7. Annual internal audit opinion
 8. Annual compliance statements
 9. Audit Committee
 10. Governance & Risk Committee
 11. Other internal scrutiny arrangements
 12. Officer roles and activity
 13. External scrutiny
 14. Past and current governance issues
 15. Governance issues ahead
 16. Conclusion and assurance

2. Summary and assurance

- 2.1 The conclusion and assurance in this statement draws on the evidence found or described in: -
- the internal audit opinion by the Audit Risk & Counter Fraud Manager on the effectiveness of the framework of governance, risk management and control (section 7)
 - annual compliance statements and associated stand-alone reports in relation to significant statutory regimes and corporate policies and procedures (section 8)
 - the refreshed evidence-based Local Code of Corporate Governance (section 6)
 - the progress made in the reporting year on areas of governance concern (section 14)
 - the external audit reports and opinion for 2022/23 (section 13)