Shetland Islands Council

CONSTITUTION - PART H

CODE OF CORPORATE GOVERNANCE 2025/26

Document Information	
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Date of next planned review start	January 2027

Summary of changes to document

Date	Version updated	New version number	Brief description of changes
12/05/2011	00.01	01.00	First adopted
22/03/2017	01.00	01.01	No changes - submitted for endorsement to conclude 2012-2017 term of office
29/08/2018	01.01	01.02	Reviewed to take account of new international standards and assessment.
08/06/2023	01.02	01.03	Review following self-evaluation and surveys. To CMT 13 June 2023
15/06/2023	01.03	02.00	Final draft for inclusion in Committee Report for approval by SIC 28 June 2023 - approved and published.
18/11/2024	02.00	03.00	Updated 2024/25 Code approved by Audit Committee 28/11/2024 & by SIC 11/12/2024.
25/05/2026	03.00	03.01	Reviewed for 2025/26 Annual Governance Statement – for submission to Audit Committee 23 June 2026 and SIC 1 July 2026.

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Introduction

This document sets out Shetland Islands Council's Code of Corporate Governance (referred to as "the Code" from here on) which has been produced in accordance with the principles and requirements contained within the framework established by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) in the publication, Delivering Good Governance in Local Government Framework (2016 Edition and 2025 Addendum) (referred to as "the Framework" from here on).

Framework

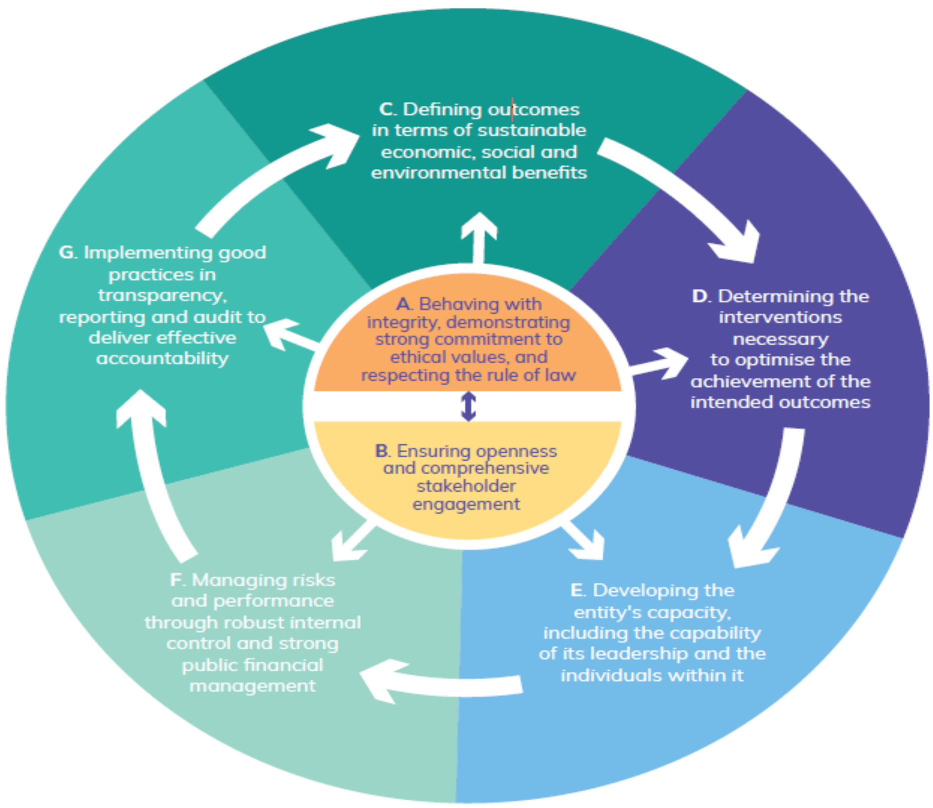
The Framework defines the principles that underpins the governance of a council, and provides a structure against which their approach to governance can be tested against the principles contained in the Framework by:

- reviewing existing governance arrangements;
- developing and maintaining an up-to-date local code of governance, including arrangements for ensuring ongoing effectiveness; and
- reporting publicly on compliance with their own code on an annual basis and on how they have monitored the effectiveness of their governance arrangements in the year and on planned changes.

To achieve good governance, the Council should be able to demonstrate that its governance structures comply with the principles contained in the Framework. It should therefore develop and maintain a local code of governance/governance arrangements reflecting the principles set out.

The diagram below illustrates the seven principles of good governance in the public sector and how they relate to each other:

Delivering Good Governance in Local Government (CIPFA and Solace, 2016)



Further information regarding each of the above principles and the behaviours and actions that demonstrate good governance in practice within the Council, are detailed in this Code.

Key Responsibilities

The key roles of those responsible for developing and maintaining good governance within the Shetland Islands Council are as follows:

The Council	Adopting and changing the Constitution Approving, adopting or amending the Policy Framework and any plan, policy or strategy which is contained within the Policy Framework
Audit Committee	Promotes good internal control, financial management, risk, governance and performance management. Approves the Annual Accounts and Annual Governance Statement
Chief Executive Corporate Management Team	Responsible for the operational management of the Council and its employees. Responsible for advising the Council on overall strategic and corporate development
Section 95 Officer	Responsible for the administration of the financial affairs of the Council and for the provision of financial advice to the Council.
Monitoring Officer	To maintain the Council's Constitution and its governance arrangements, including the Code of Corporate Governance.
Internal Audit	Provides independent assurance and annual opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework.
External Audit	Report on the Council's annual accounts (including the Annual Governance Statement), and conclusions on the Council's arrangements in relation to wider scope areas and for securing Best Value.
Managers	Contribute to the effective corporate management and governance of the Council.

Assessment

A self-assessment of compliance covering each of the seven key principles is conducted annually by the Council and details the specific standards to be achieved by the Council, along with the supporting evidence and/or any remedial actions required where current standards fall short of those expected.

The results of the assessment inform the review of this Code, and is reported to Audit Committee, incorporating any recommendations for additions and/or improvements to the Code to reflect any changes in the way in which the Council does business or new legislation affecting the Council's governance arrangements.

Compliance

This annual assessment, and approval of the Code, informs the Annual Governance Statement to accompany the Council's Annual Report and Accounts each year.

Each year the Council will publish an Annual Governance Statement. The Leader of the Council and the Chief Executive are required to produce this as part of the auditing of the Council's annual accounts. The document sets out the following: -

- the scope of the Council's responsibility;
- the purpose of the Council and it's governance framework;
- how the Council monitors and evaluates the effectiveness of its governance arrangements;
- key elements of the Council's governance framework;
- provides an opinion on the effectiveness of the Council's arrangements; and
- provides details of improvements that have been delivered and are required moving forward.

Assurance

The following tables demonstrates how the Council has complied with these principles and provides assurance as to how they are met. Significant elements of the systems and processes that comprise the Council's governance arrangements and important changes/ developments are described, along with lists of key Council documents.

The Council is committed to the principles of good corporate governance detailed within the Framework and demonstrates this commitment through the development, adoption and implementation of this Code of Corporate Governance.

We hereby certify our commitment to this Code of Corporate Governance and will make sure that the Council continues to review, evaluate and develop the Council's governance arrangements to ensure continuous improvement of the Council's systems.

Maggie Sandison, Chief Executive

Emma Macdonald, Council Leader

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

Behaving with integrity	Demonstrating strong commitment to ethical values	Respecting the Rule of Law
Elected members must follow a Code of Conduct to ensure high standards in the way they undertake their duties. The Monitoring Officer advises members on the Code of Conduct. Members are formally asked to regularly review their register of interests every month and an annual review. All agenda covers advise Members that declarations at meetings should include a brief explanation of the individual nature of the interest. Declarations of interest are minuted and Registers of Interest are available for public viewing on the Council's website Officer behaviour is governed by the Employees' Code of Conduct. The Code has been formulated to provide a set of standards of conduct expected of employees at work. The Council Values and Ways of Working help to describe how the code of conduct should be reflected in day to day behaviours	Arrangements exist to ensure that members and officers are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders. These include: Registers of disclosable conflicts of interests; Declarations of disclosable conflicts of interests and disclosable other interests at the start of meetings; and Registers of gifts and hospitality. A complaints procedure exists to receive and respond to any complaints received. Actively seek to deter and prevent fraud and corruption and ensure where irregularity is suspected that it is thoroughly investigated. The required leadership and employee competencies and behaviours are embedded into Our Values and Core competencies in our Practical guide to our Ways of Working.	The Constitution sets out the responsibilities of the Council and other Committees, as well as officers, including decision making powers. The Council has a duty to appoint three of its staff to specific roles, these being: -The Head of Paid Service (Chief Executive), who has overall accountability for the governance arrangements operating within the Council. The Monitoring Officer who has a key role in ensuring that decisions taken by the Council are within the law and the Council complies with the provisions of its Constitution. The Section 95 Officer is the principal financial adviser to the Council and is responsible for the proper administration of the Council's financial affairs and internal control environment

Evidence

- Council Standing Orders and Scheme of Administration and Delegation and are reviewed regularly or when required
- Ethical Framework policies and procedures embedded in Constitution
- Councillors' Code of Conduct
- Council Values and Aims understood by senior management and staff
- Policies and procedures in place for key activities such as Procurement, Treasury
- Reporting Concerns at Work Policy
- Customer Charter
- Complaints Handling Procedure and Annual Feedback Monitoring Reports
- Contract Standing Orders, compliance and monitoring
- Officers' Code of Conduct
- Members' Registers of interest

Management, Complaints, Health and Safety and HR • External Audit and Internal Audit audits and report provide assurance and the Council responds positively to any recommendations arising from external and internal audits. • Integration Scheme for Shetland H&SCP	• Protocol on Councillor/Officer relations • Whistleblowing and Response Policy (December 2023) • Statutory Officers job outlines included in Scheme of Administration • Protocol on Chief Officer Appointments • Statutory Officers are members of CMT and attend relevant Council and Committee meetings • Internal Audit investigate any alleged incidents of breaches of legal and regulatory provisions, corruption or misuse of power

Principle B - Ensuring openness and comprehensive stakeholder engagement

Openness	Engaging comprehensively with institutional stakeholders	Engaging with individual citizens and service users effectively
Progress against the Council's Corporate Plan Our Ambition and key strategies is monitored on a quarterly basis through strategic performance / financial / risk reports to the functional Committees, which are publicly available. Meetings are held in public and are available for public viewing through webcast during and after meetings. Decisions of the Council are published.	Elected members are democratically accountable to their local area and this provides a clear leadership role in building sustainable communities. The Council's service change and decision-making processes are designed to include consultation with stakeholders.	The long-term vision for the Council is set out in the Corporate Plan Our Ambition which is informed by public consultation. Formal Public Consultation arrangements and public meetings held to ascertain stakeholder views prior to developing and implementing key service changes or improvements.
Evidence		
• Our Ambition 2021-2026 - annual updates • Openness and transparency review 2021 • Council Values and Aims • Agendas for meetings, minutes and reports published on the Council website. By exception, some items are held in private in accordance with Local Government legislation, and the reasons for this are documented • Meetings are open to the public and webcast • Council Standing Orders	• Locality Planning - targeted and joint approaches to improving outcomes in communities • Community Asset Transfer and Participation Request processes in place with open and transparent decision making which can be challenged • Shetland Business Forum • Shetland Space Innovation Programme • Growth Deal for the Islands Joint Committee • Orion - Shetland Islands Clean Energy	

• Press releases and social media interaction used to inform the public of council policies and decisions • Internal Audit annual report • Annual Financial Report & Accounts • Quarterly and Annual Financial and Performance Reports • National LGBF benchmarking report • Chief Social Work Officer Annual Report • Asset Investment Plan reporting • Website information – housing, council tax, planning, schools, etc. • Freedom of Information – Publication Scheme • Public consultation on major projects – embedded in PRINCE2 methodology • Shetland Partnership leading member • Shetland Partnership Plan 2018-2028 • Council's social media channels • Social Media Strategy • Customer First Strategy • Customer Charter • Customer Feedback Framework 2022 • Complaints Handling Procedure and Annual Feedback Monitoring Reports • Unacceptable Actions Policy • Service-level customer communication • Equality and Human Rights Mainstreaming report	Project • Regional Economic Forum member • Participatory Budgeting • "Voices For" Projects • Housing/Tenants Surveys • "Nort Natters" • Knab Redevelopment - public/residents consultation and drop-ins • Community Conversations - Covid19 Recovery • Strategy for Parental Involvement and Parental Engagement • H&SCP - Shetland Public Engagement Network • Shetland Employability Partnership • Fuel Poverty Action Plan • Climate Change Action - public seminars and workshop events • Shetland Outdoor Access Forum - Communication Plan • Local Development Plan 2: Main Issues Report Consultation • Renewal theme of COVID-19 recovery • Meids Board - engaged with Young people with lived experience of being looked after and the care system • Participation and Enagement Policy (March 2024)

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

Defining Outcomes	Sustainable economic, social and environmental benefits
The Council's long term vision and priorities are set out in the Corporate Plan Our Ambition. A Budget and Medium Term Financia lPlan, Asset Investment Plan and annual budget process ensure that financial resources are directed to the Council's priorities. The Council works with partner organisations where there are shared objectives and clear economic benefits from joint working. The Council has a co-ordinated and structured approach to commissioning	The Medium Term Financial plan identifies and implements efficiency savings across the organisation in a systematic and considered manner. The Council aims to ensure that the purchase or commissioning of goods, services or works required to deliver services is acquired under Best Value terms. The Council has developed business continuity plans to ensure that critical service delivery can be maintained or recovered during an emergency.

services and defining outcomes. Contract management and monitoring arrangements are in place to help ensure that services provided are monitored and improved appropriately. The Council's corporate planning, performance and risk frameworks report progress against business objectives and targets. These are reported and monitored by the Corporate Management Team and Functional Committees	The Council's decision-making process requires consideration of the economic, social and environmental impacts of policies and plans when taking decisions about service provision. Business Case arrangements for service change or asset investment processes require consideration of Political, Environmental, Societal), technological, legislative, economic and efficiency issues, risks and opportunities and value for money.
Evidence	
• Our Ambition 2021-2026 • Change Programme • Council Vision and Aims • Outcome Delivery Plan • Public performance reporting • Annual updates on Community Plan and Outcome Delivery Plan • Council Report – Financial Planning • Asset Investment Plan • Digital Transformation Strategy 2021-24 • Communications Strategy • Locality Planning • Budget planning process • Annual updates on Community Plan and Outcome Delivery Plan • Annual report and accounts • Council Report – Financial Planning • Annual Investment and Treasury Strategy • Strategic and operational risk registers • Risk reporting • Audit and CMT risk monitoring • Risk Management Strategy • Business Continuity Planning • Participatory budgeting (PB)	• Asset Investment Programme / Asset Investment Group • Scottish Local Government Living Wage • Community Benefits • Agendas, reports and minutes of meetings • Asset Investment Strategy • Annual Investment and Treasury Strategy • Strategic risk register monitoring • Recovery & Renewal themes of COVID- 19 response • Council Standing Orders • Council website • Scheme of Administration • Main Issues Report & Local Development Plan • Adhering to statutory guidance • Equality and Diversity Policy • Equality Outcomes Mainstreaming Plan and Report • Fairer Scotland Duty - Fairer Shetland • Fair Work First Statement • Equal Pay Statement 2021-2025

Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes

Determining interventions	**Planning interventions**	**Optimising achievement of intended outcomes**
The Council's decision-making process ensures that decision makers receive objective and robust analysis of a variety of options indicating how the intended outcomes will be achieved, providing information on the risks and opportunities associated with those options, in order to help to inform those decisions. Public consultation is undertaken to ensure that feedback from citizens and service users are fully considered when making decisions about service improvements / changes.	The Council has developed Directorate Plans and Annual Service Plans with clearly defined outcomes and a balanced set of measures and risks to evaluate performance. Quarterly performance reports analysing trends and latest budget position are monitored by functional Committees and mitigation strategies are implemented to manage current and emerging risks	The Council has developed and implemented a Budget and Medium-Term Financial Plan. The financial plans demonstrate how the Council's financial resources will be deployed to deliver declared aims and priorities. The Plan sets out the overall shape of the Council's budget by determining the level of resources that will be available and how these are currently allocated between services. The Council ensures the achievement of 'social value' when commissioning services and service planning.

Evidence

- Options appraisals (including guidance & training) – mainstreamed into Business Cases & financial bid processes
- Council Standing Orders
- Agendas, reports and minutes of meetings
- Corporate report template - resource impact statements
- Financial planning and financial management
- Financial management and planning
- Asset Investment Strategy
- Annual Investment and Treasury Strategy
- Local Development Plan
- Participatory budgeting (PB) – participatory approaches to policy development and capital and revenue spend
- Community Benefits, Fair Working Practices
- Asset Management Plans
- Corporate Asset Management Group
- Capital Project Appraisal Forms
- Economic Development & Islands Deal approaches to community benefits
- Procurement Contract Register
- Community Planning Partnership including thematic outcome delivery groups
- Risk Management Strategy
- Strategic Risk Register
- Business Continuity Planning
- Performance Management Framework (PMF) 2019-2024
- Outcome strategies
- Outcome Delivery Plan
- Shetland Partnership Plan 2018-2028
- Performance Management System
- Quarterly performance reporting
- Financial planning and management
- Revenue Savings Templates
- Corporate Resource Planning (e.g. transformation fund, restructuring budget)
- Financial Planning and management
- Change programmes

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

Developing the Council's capacity	Developing the capability of the Council's leadership and other individuals
The Council participates in relevant benchmarking exercises and peer reviews to help inform how the resources are allocated, so that outcomes can be achieved effectively and efficiently. Collaborative working and alternative service delivery models are fully considered as part of the option appraisal process, when looking to determine how the Council's resources are allocated in order to meet our priorities. The Council has a workforce strategy and individual service workforce plans. The Council has an Occupational Health Service that offers health assessments, health screening, health and well-being advice, ill health retirement advice, rehabilitation advice and advises managers on health related performance or attendance issues and an Employee Assistance programme which provides staff counselling and advice. The Council is implementing a Management Programme enables the development of our team leaders. Leadership and Management courses are available to support learning and development.	The Council's Constitution clearly defines the statutory and distinctive leadership roles of the Leader of the Council and the Chief Executive, whereby the Chief Executive leads on implementing strategy and managing the delivery of services and other requirements set by members. A Member Development Programme is in place, which supports continued Member development. This includes the key skills needed to be an effective councillor. The Council's Continuous Conversations policy is a 1:1 meeting for all employees. It is an opportunity to reflect on how the individual is performing, what is going well and also where the individual may need further support or development as part of their role. This includes leadership skills and behaviours as these behaviours are essential for the delivery of our key priorities, to continue to support work to improve our financial sustainability, and form part of our on-going commitment to personal and professional development.

Evidence

- Scheme of delegation
- Elected member inductions
- Scheme of Administration
- Council Standing Orders
- Contract Standing Orders
- Codes of Conduct for Employees & Members
- Job descriptions
- Member and Officer induction programmes
- Briefings to Members
- Corporate Training Calendar
- Brightwave e-learning / I-Learn
- Member Training and Development Plans
- Member support team
- Chief Executive and Member meetings
- Member Training and Development Plans
- HR and Health and Safety policies
- Implementation of new Health & Safety ICT system
- Continuous Conversations Policy
- Harrassment and Bullying at Work Policy
- Healthy Working Lives Award
- Employee review and development procedures including Continuous Conversations and Teachers Professional Review and Development
- Benchmarking/Performance Indicators
- CE/Chairs Weekly Forum
- iLearn/Brightwave training portal
- Members' Induction and Development Training
- Member Seminars and Briefings
- Workforce Strategy 2021 – 2026 and Workforce Plan
- Code of Conduct for Councillors
- Protocol on Councillor/Officer Relations
- Employee Code of Conduct
- Performance Management Framework (PMF) 2019-2024
- Key Performance Indicators/Benchmark reporting
- Medium/Long Term Financial Plan
- Procurement Strategy
- CoSLA and Improvement Service

- Growth Deal for the Islands
- Scotland Excel
- Community Council support and Liaison
- Local Government Digital Partnership connections
- Employee Assistance Programme
- Occupational Health provision
- Mental Health and Wellbeing Policy
- Scottish Local Government Living Wage
- Disability Confident Employer
- Equally Safe at Work Accreditation

engagement

- Community Planning Partnership
- Shetland Health and Social Care Partnership
- Third Sector Interface via Voluntary Action Shetland
- Violence against Women – a Policy to Support Employees
- Menopause Support and Guidance for Staff
- Equality and Diversity Policy
- Equal Pay Statement 2021-2025

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

Managing risk	Managing performance	Robust internal control	Managing data	Strong public financial management
The Council has a Risk Management Strategy which clearly defines the roles and responsibilities for managing risk, confirming that risk management is an integral part of all our business activities including all aspects of business planning, option appraisals and decision making. Business Continuity arrangements are in place for critical services to ensure they can continue to operate in an emergency. The functional Committees monitor the adequacy of the risk identification, monitoring and control of strategic and operational risk within the	Our Ambition outlines our Corporate priorities, Directorate and Service Plans set out the key priorities/ tasks / targets / risks Priorities are monitored through our performance management, change programme and programme and project management frameworks and overseen by, and reported to, Corporate Management Team, and Committees in quarterly performance reports	The Internal Audit service is compliant with Public Sector Internal Audit Standards. Whilst improvement areas have arisen during the year from audit activity, action plans have been agreed with management to address them. Fraud is taken very seriously and policies and processes are established to deal with such occurrences: Raising Concerns at work and Whistleblowing arrangements aim to ensure that any concerns are identified and investigated seriously.	Data is managed in accordance with the law. The key information management and security policies in place are: The Data Protection Policy, Freedom of Information Policy, Information Security Policy and the overall Information Governance Policy. Information Sharing protocols are in place when sharing data with third parties. Ownership rests with Information Governance Board members (CMT) who are responsible for agreeing, monitoring, promoting and reviewing its implementation. Monitoring also includes s internal / external audits and	Robust budget management arrangements are in place including monitoring and review functional Committees, Policy and Resources Committee and the Council. External Audit review and report on the Council's financial statements (including this Annual Governance Statement), providing an opinion on the accounts and concluding on the arrangements in place for securing economy, efficiency and effectiveness in the use of resources (the value for money conclusion).

Council.			Information Commissioner reviews as appropriate.	

Evidence

- Scheme of Administration and Delegations
- Risk management Strategy and policy
- Corporate Management Team/Risk Board monitoring
- Business Continuity Planning
- Audit Committee Remit
- Departmental and Council Wide Risk Registers
- Strategic planning and performance arrangements (Outcome Delivery Plan, Community Plan)
- Council Minutes and Committee reports
- Performance Management Framework (PMF) 2019-2024
- Corporate report format and guidance
- Council Minutes and Committee reports
- Scheme of Administration and Delegations
- Codes of Conduct for Members and Employees
- Recruitment and Selection Policy
- Registers of interests (Member and Officer)
- Anti-Fraud, Bribery and Corruption Policy
- Council Standing Orders
- Anti-Fraud, Bribery and Theft strategy
- Corporate training and guidance notes on FOI, Regulation of Investigatory Powers and Data Protection
- Data Protection (e-courses)
- Information Governance Policy Framework
- Information Security Policy
- Data protection policy and procedures, including breach management and reporting
- Data Sharing Framework
- Records Management Plan
- Information Asset Registers
- Information Governance Board
- Framework analysis
- Annual Governance Statement
- Adherence to Local Gov. in Scotland Act
- Contract Standing Orders
- Financial planning and management
- Annual Report and Accounts
- Risk management strategy
- Strategic risk register
- Internal audit plan and reports
- Risks linked to outcomes in key plans
- Budget monitoring arrangements
- Compliance with the Code of practice on managing the risk of fraud and corruption
- Annual Governance Statement
- Annual Report and Accounts
- Internal audit work plan
- Audit Committee oversight of Internal /External Audit and Strategic Risks
- Codes of Conduct for Members and Employees
- Recruitment and Selection Code of Practice
- Registers of Members' and Employees' interests
- Financial planning and management arrangements
- Council Report - Financial Planning
- Asset Investment Strategy
- Annual Investment and Treasury Strategy
- Outcome Delivery Plan
- Performance Management Framework (PMF) 2019-2024
- Quarterly and end year reporting
- Local Government Benchmarking
- Budget monitoring reports - quarterly and annual performance
- Fund Manager reviews
- Annual report and accounts
- Financial Regulations

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

Implementing good practice in transparency	Implementing good practices in reporting	Assurance and effective accountability
Agendas and minutes of Council and Committee meetings including Audit are publicly available on the Council's website. The Council has undertaken a review of openness and transparency in 2024 Elected Members Briefings are published on the Council's website unless they cover confidential information.	The published Annual Statement of Accounts is the statutory summary of the Council's financial affairs for the financial year. The purpose of the Annual Statement of Accounts is to give clear information on the income and expenditure of the Council and to demonstrate the Council's stewardship of public money for the year. The Council publishes an Annual Governance Statement and Local Code of Corporate Governance in order to report how we have monitored the effectiveness of our governance arrangements (self assessed against the seven key principles set out within our Code of Corporate Governance) in year and on any planned changes in the coming year. The Audit Committee review and approve the Annual Statement of Accounts and Annual Governance Statement.	Accountability and decision making arrangements are clearly defined within the Council's Constitution. These accountabilities include arrangements when delivering services with our key partners. The Audit Committee provide independent assurance to the Council on the adequacy and effectiveness of the governance arrangements and internal control environment operating within the Council. Risk based internal auditing provides ongoing assurance that the key risks material to achieving the Council's objectives are being managed. Peer reviews and benchmarking undertaken to ascertain good practice and implement improvements as identified.

Evidence

- Council website
- Corporate Report Format
- Agenda Management Guidance
- Communications strategy
- Annual Public Performance Reports
- Openness and transparency review 2021
- Annual report and accounts
- Annual Public Performance Report
- Performance Management Framework 2019-2024
- Local Government Benchmarking Framework
- Annual governance statement- included in annual accounts and publicly available
- Annual Governance Statement
- Ongoing approach to community engagement, participation and feedback on decisions
- Discussion at Council/Committees
- Audit Scotland Annual Audit Report to Members and the Controller of Audit
- Best Value reports
- Compliance with CIPFA's statement on the role of the head of internal audit
- Compliance with public sector internal audit standards
- Peer reviews/inspections/regulatory and bodies considered and included in plans for implementation
- Community Planning Partnership governance arrangements

END