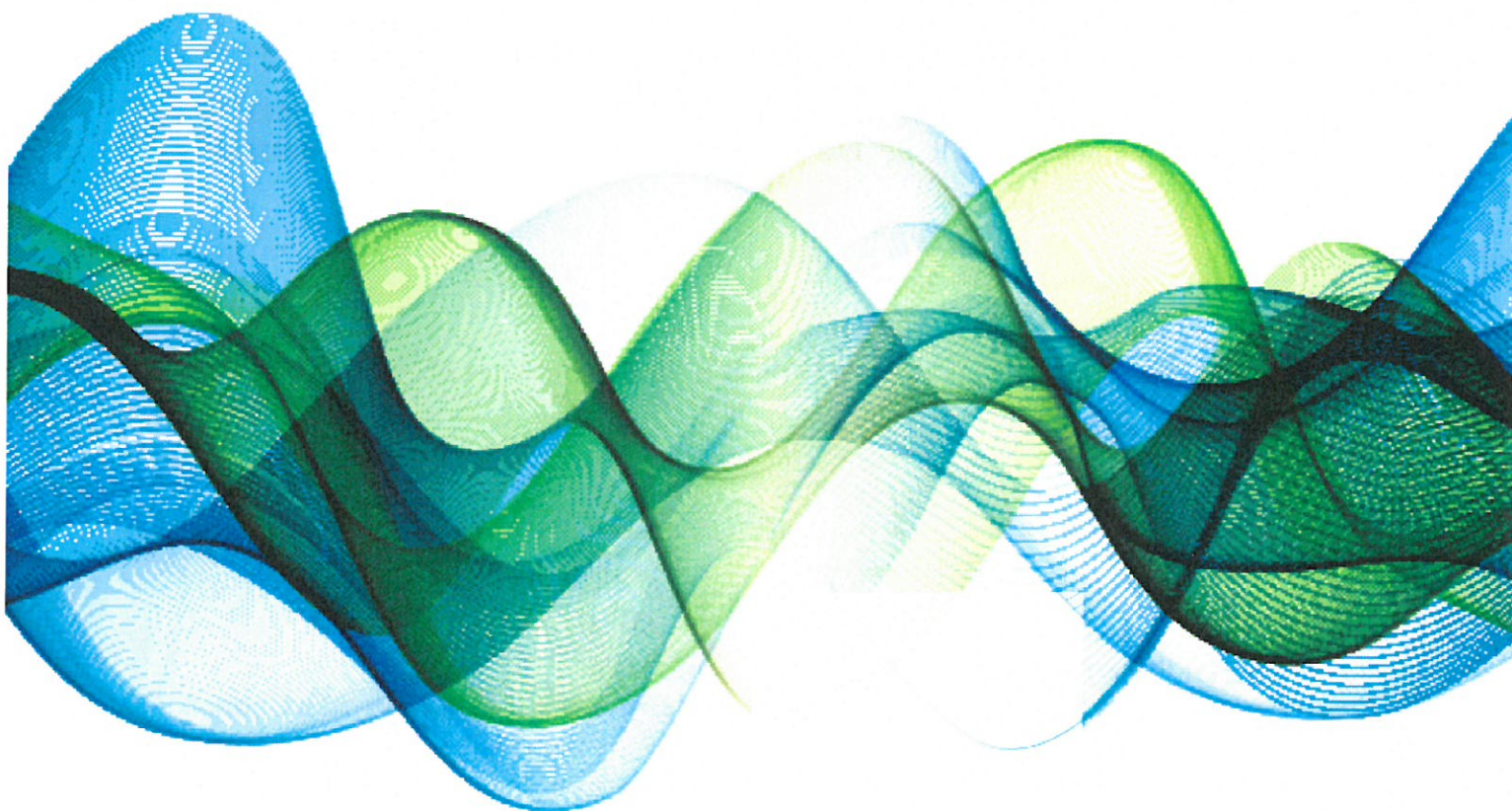




milton keynes council

# Annual Governance Statement



**Date issued**  
10 July 2018

**Prepared by**  
**Duncan Wilkinson**  
Chief Internal Auditor

Milton Keynes Council (MKC) has an ambitious vision to ensure MK remains a special place in which to live, learn and do business. However, we are managing increasing demand on critical services and significant reductions in our funding.

Effective service commissioning and delivery has never been more important.

Good governance ensures that an organisation is doing the right things, in the right way and for the right people.

This means complying with relevant legislation and giving our operational and political leaders the right insight and assurance that this is happening. Our suppliers, partners and taxpayers also need to know that we are doing things correctly in order to protect their investment and reputation.

The effectiveness of MKC's governance framework has been reviewed and as Leader and Chief Executive we have been advised of the resulting implications.

Our overall assessment is that this annual governance statement (AGS) is a balanced reflection of MKC's governance environment and that an adequate framework exists within the organisation to maintain effective internal control.

We are also satisfied that there are appropriate plans in place to address the weaknesses identified and to ensure continuous improvement in the governance system.



Councillor Peter Marland  
Leader of Milton Keynes Council



Carole Mills  
Chief Executive – Milton Keynes Council



## What is Corporate Governance?

Corporate Governance refers to the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

*International Federation of Accountants / CIPFA 2014: International Framework: Good Governance in the Public Sector* further states that to deliver good governance in the public sector, both governing bodies and individuals working for them must try to achieve their entity's objectives while acting in the public interest at all times.

Acting in the public interest implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

Our governance arrangements aim to ensure that we meet our objectives and responsibilities in a lawful, timely, open, inclusive and honest manner and that our public money and resources are safeguarded, properly accounted for and used economically, efficiently and effectively.

The governance framework comprises the systems, processes, cultures and values by which MKC is directed and controlled, and through which we engage with and lead the local community. The framework brings together an underlying set of legal requirements, good practice and management processes.

## How do we know our arrangements are working?

To monitor the effectiveness of our corporate governance systems, we have approved and adopted a code of corporate governance which is consistent with the principles of the CIPFA / SOLACE 2016: *Delivering Good Governance in Local Government: Framework 2016 Edition*.

This code is subject to review, challenge and endorsement by, Audit Committee or scrutiny panels as appropriate. A copy of the code can be obtained from the Monitoring Officer.

Each year we review our corporate governance processes, systems and the assurances on the governance framework to create an annual governance statement. We review our compliance with the approved code of corporate governance, consulting with and obtaining positive assurances from the corporate leadership team, governance officers, and a member group representing each of the major parties.

In addition we also reflect and take into consideration the work of internal and external audit and other inspection bodies completed during the year. The issues identified during the review are highlighted in the action plan at the end of this statement.

This AGS builds upon those of previous years. It summarises the key governance framework which has been in place for the year ended 31 March 2018 and up to the date of approval of the statement of accounts and records any significant governance issues that need to be addressed over the coming year.

As we are continually changing and seeking improvement it is important that the governance arrangements are robust and flexible enough to manage change effectively and positively support our aims and objectives.

It is recognised that the governance framework cannot eliminate all risk and therefore only provide reasonable and not absolute assurance of effectiveness.

## **How MKC works**

The Council comprises 57 Councillors. One third of the Councillors are elected every year, over a four year period, the last year is election free. Milton Keynes Council is under no overall control which means that no one political party has over half the available seats required for an overall majority.

At 31<sup>st</sup> march 2018, the leader of the Council is Councillor Peter Marland.

Labour (22 seats).

Conservatives (22 seats)

Liberal Democrats (13 seats)

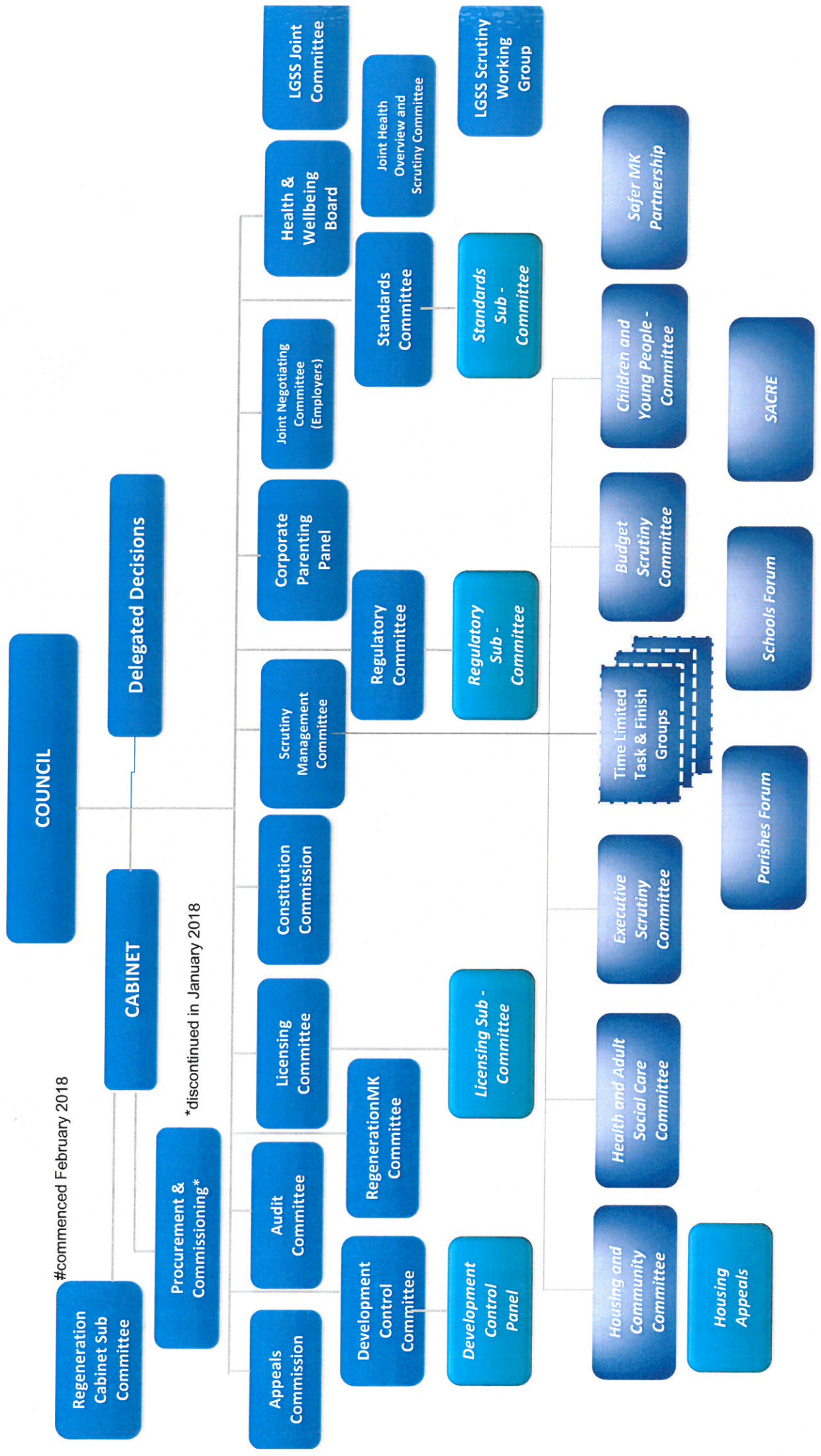
Councillors are democratically accountable to the residents of their Wards. The overriding duty of Councillors is to the whole community, but they have a special duty to their constituents, including those who did not vote for them.

All Councillors meet together as the Council. At Council meetings, normally open to the public, Councillors decide the Council's overall policies and set the budget each year. At the Annual Council Business Meeting, the Council appoints the Cabinet, its Scrutiny Committees/Panels, and the Regulatory Committees, and during the year, the Council holds the Cabinet, the Scrutiny Committees and the other Committees to account.

The public has wide access to Council meetings through attendance, submission of deputations, questions and opportunity to contribute to debates. The Council's Meeting Information System gives dates and times of meetings and access to documents.



# Overview of MKC committee structure (2017-18)



#commenced February 2018

\*discontinued in January 2018

## Constitution

The constitution is available via the [Committee Management Information System](#) and sets out how MKC operates, how decisions are made and the processes that are followed to ensure that decision making is efficient, transparent and accountable to local people. A number of the codes of practice and procedures within the constitution are required by law, whilst some are chosen to reflect best practice arrangements.

The constitution further sets out the role of key governance officers, including the statutory posts, and explains the processes that are in place to ensure that MKC meets its statutory obligations and also for the provision of advice to councillors, officers and committees on staff management, financial, legal and ethical governance issues. The statutory posts / roles are:

<b>Statutory Role:</b>	<b>Allocated To:</b>
Head of Paid Service	Chief Executive
Chief Finance Officer (Section 151)	Corporate Director – Resources & Commercial Development
Monitoring Officer	Service Director – Law & Governance
Director of Social Services (Adult Services Only)	Corporate Director – People
Director of Children’s Services	Corporate Director – People
Chief Education Officer	Corporate Director – People
Director of Public Health	Director of Public Health

The senior management structure within the council has remained stable throughout 2017/18 with the exception of the S151 Officer (an interim was appointed in June 2017 with a permanent appointment in January 2018). The key governance officers have been involved in the preparation of this statement and are satisfied that the arrangements in place are working effectively and that no matters of significance have been omitted.

## Structure

### Scrutiny committees

Scrutiny is a key part of the democratic process, monitoring Cabinet policy decisions and with a key role in advising on the development of policy. Scrutiny also has a broader remit to examine issues affecting MK.

There are five scrutiny committees and a management committee which supports the work of the Cabinet and MKC as a whole. They allow the public to have a greater say by holding meetings in public, and enquiring into matters of local



concern. These lead to reports and recommendations which advise Cabinet and MKC on its policies, budget and service delivery.

An Executive Scrutiny Panel also monitors the decisions of Cabinet. It can consider decisions of Cabinet which have been “called-in” before they are implemented. This enables the Executive Scrutiny Committee to consider whether the decision is appropriate. It may recommend that Cabinet reconsider the decision or refer the matter to Council. Appropriate scrutiny select committees may also be consulted by Cabinet or Council on forthcoming decisions and the development of policy.

### **Regulatory committees**

A Development Control Committee and a Development Control Panel discharge MKC’s development control functions. A Regulatory Committee and Sub-Committee discharge regulatory functions such as a taxi licensing. A Licensing Committee and Sub-Committee discharge MKC’s functions under the 2003 Licensing Act.

### **Regeneration Cabinet sub-committee** (effective from February 2018)

This committee has been set up to review the financial implications of providing the like for like replacement homes with the financial model being informed by the Housing revenue Account Business Plan and also review the stock condition estimates and share with residents.

The Procurement and Commissioning Group considered inviting tenders and awarding contracts in line with the Leader of the Council's Executive Scheme of Delegation, including contract extensions, benefits realisation analysis, contract waivers etc. This was discontinued in January 2018.

The work of this Committee has been replaced by a revised procedure that includes:

- Client Officer submits project plan entry and procurement approach document to Democratic Services before Midday on any given Friday for circulation.
- Democratic Services circulate the link to the project plan and procurement approach document via Councillor news on Friday afternoon.
- Councillors have an opportunity to review the procurement approach document and ask questions/seek clarification from the Client Officer
- In the event that any Councillor is not satisfied with the Procurement approach proposed they can refer the proposal to the lead Cabinet Member and request the Procurement is not taken as a delegated Officer decision but to be taken via Delegated Decision or Cabinet.

## **Audit Committee**

This undertakes the core functions, and complies with best practice as detailed in CIPFA 2013: *Audit Committees – Practical Guidance for Local Authorities and Police* and has oversight of the delivery (as the ‘Board’) of the Public Sector Internal Audit Standards (PSIAS). [Note – this guidance was updated in March 2018 and the Audit Committee terms of reference will be re-assessed against this update in 2018/19]

The committee takes a positive and proactive approach to governance and reviews progress on the AGS action plan, annual internal audit plan, anti-fraud arrangements including whistleblowing and risk management. The chair of the committee provides an annual report to full Council and which outlines the work of the committee during the year.

## **RegenerationMK Committee**

The RegenerationMK Committee has oversight of the annual Business Plan review process and reports, at least annually, to Cabinet and Council on performance against the Business Plan. The committee meets four times per year.

## **The Corporate Parenting Panel**

All MKC members have shared corporate parenting responsibilities. However, the panel acts as the corporate parent to all the children and young people who are in the care of MKC and ensures that our pledge to children in care is delivered. The panel is also responsible for raising awareness of the needs of children in care across MKC and its partners.

## **Other stakeholder involvement**

MKC appoints representatives to various joint and external bodies, where we either have formal responsibilities and / or our wider community role is best delivered via such partnerships. These include Fire Authority, Police and Crime Commissioners’ Office, Health and Wellbeing Board (with NHS partners) and the South East Midlands Local Enterprise Partnership (SEMLEP).

## **LGSS Joint Committee**

MKC joined the LGSS Shared Service Partnership as a full joint committee partner in April 2016 for the delivery and sharing of a number of back office / support functions including:

- Human Resources
- Finance
- ICT
- Revenues & Benefits
- Procurement
- Internal Audit, Risk Management and Fraud
- Insurance



LGSS is managed by a joint committee where MKC has three councillors appointed to represent us. It is a decision making body with delegated powers from each partner. These delegations include responsibility for setting the LGSS budget, agreeing a service plan, monitoring performance and quality of service delivery and making decisions on expenditure and commercial arrangements.

In addition, the LGSS Joint Overview & Scrutiny Working Group reviews the operations and performance of LGSS.

### **Council owned companies**

MKC has two Limited Liability Partnerships (LLPs):

#### *Milton Keynes Development Partnership (MKDP)*

MKDP was established in 2012, and approximately £32m of assets purchased from the Homes and Communities Agency transferred to the LLP in January 2013. The purpose of MKDP is to deliver optimum economic value to the citizens of MK in line with the MKC's corporate plan and economic development strategy.

The governance arrangements for MKDP are defined within the members agreement. These include the requirement for a board made up of councillors and independent members to which the MKDP Chief Executive is responsible. The MKDP Chief Executive and the board are responsible for the general management of MKDP operations.

#### *YourMK*

YourMK is a jointly owned company / venture established in February 2016 between MKC and Mears Group PLC. The company provides a repairs and maintenance service for over 11,500 homes across MK and leads a regeneration programme which, over the next 15 years, will make lasting changes in areas of the borough through investment and community engagement.

The governance arrangements for YourMK are defined within a members' agreement. These include the requirement for a board consisting of up to three appointed representatives from MKC and Mears Group PLC.

#### *MKBE Ltd*

Consistent with the Council's decision to close this company it has been dormant for most of 2017/18 and with the audit of its 17/18 accounts will be closed. All assets etc. have already been transferred to MKC.

## **The Council Plan**

The Council Plan 2016 – 2020 was approved by Council on 13 July 2016. The four year plan sets out how Milton Keynes Council will work to achieve its ambitions for Milton Keynes. The Plan recognises the principles and values of a co-operative

council and how these connect to the Council's values. Within it are the priorities we will address between 2016 and 2020, and a more detailed delivery plan.

The plan has been developed by the Labour Administration within the framework established by *The Agreement to Work in Partnership (the agreement)* signed on 12 May 2016 by the Leader of the Council and Leader of the Liberal Democrat Group.

Its priorities and policies flow from the Labour manifesto commitments and those of the MK Liberal Democrat Group and therefore the priorities presented in the agreement.

## **Vision**

Our vision is for a thriving, dynamic European Destination City and to ensure a fair, hardworking and more equal MK for all.

MK is the most successful new town. We have attracted generations of people and businesses to move to and stay, created thousands of jobs and built a city with high quality infrastructure and green space because we have been at the cutting edge of modern thinking.

MKC wants to enable a 21st Century MK while preserving what makes us special; an internationally recognised centre of prosperity, economic innovation and cultural creativity, in a high quality green space and built environment.

Our three key aims for MK are for it to be a place of opportunity, an affordable place and a healthy place.

## **Review of effectiveness**

MKC has a responsibility to conduct an annual review of the effectiveness of its governance framework, including the system of internal control.

This is informed by:

- Annual assurance opinion of the Chief Internal Auditor
- Performance against targets
- Annual director assurance statements
- A review of the progress made with regards to the implementation of the previous year's AGS action plan.

The review of effectiveness of our governance framework is informed by the work of the Corporate Leadership Team who have responsibility for the development and maintenance of the governance environment, Chief Internal Auditors' Annual Report, and also by comments made by the external auditors and other agencies and inspectorates. The Annual Governance Statement is considered by the Audit Committee.



## **Planning**

The Corporate Core drives delivery of the council plan, working closely with services to spread best practice, track and strengthen performance.

## **Performance Management**

The Corporate Core works with all services to ensure the economical, effective and efficient use of resources. The team plays a key role in supporting delivery of projects and helps drive continuous improvement in the way in which functions are exercised, by having regard to a combination of economy, efficiency and effectiveness.

In addition, a number of governance mechanisms are in place to support performance management across the council, which include:

- Monthly performance reporting to the Corporate Leadership Team;
- Quarterly updates to Cabinet on the delivery of the Council Plan;
- Performance management support to Department Management Teams in the form of monthly / quarterly dashboards.
- Quarterly performance reports to the Scrutiny Management Committee.

## **Delivery of Projects**

As a Council MKC undertakes a significant number of both capital and revenue projects, to ensure that these have effective oversight as part of the governance processes, the Council has set-up The Portfolio Office, whose objectives and contribution to governance and assurance are:

- support projects and programmes and their Sponsors and managers by:
  - development and ownership of the MKApproach to managing projects and programmes
    - management, development and delivery of project management training to project staff
    - development of a learning community through the PM Network
    - mentoring, advice and support to project sponsors and managers through project workshops; acting as a critical friend to projects and programmes; sitting on key project and programme Boards; and providing impartial and credible analysis of projects and programmes.
  - management and analysis of the quarterly Project Dashboard
  - leading or contribution to Health Checks, Lessons Learned or Project Audits
- aid decision-making by:

- developing and dissemination of Lessons Learned from completed projects, in particular those Lessons with cross cutting significance
- involvement in validation of business case (i.e. START documents) as prepared for CPRP
- providing informed and independent comment and advice to key Corporate Services on project and programme management

### **The Audit Committee**

A well-established Audit Committee provides independent, effective assurance on the adequacy of MKC's governance environment. All major political parties are represented on the committee, supported by a further three independent members.

The Audit Committee met regularly during 2017/18. The committee considers reports including the Annual Internal Audit Report from the Chief Internal Auditor and the External Auditor.

The remit of the Audit Committee is to:

- Provide independent assurance of the adequacy of the risk management framework and the associated control environment;
- Provide independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority exposure to risk and weakens the control environment;
- Reviews Internal Audit performance against targets and quality assurance results; and
- Oversee the financial reporting process.

### **Management**

Each Corporate Director has provided a self-assurance statement in respect of 2017/18, supported by assurance received from their direct reports, that:

- They fully understand their roles and responsibilities;
- They are aware of the principal statutory obligations and key priorities of MKC which impact on their services;
- They have made an assessment of the significant risks to the successful discharge of MKC's key priorities; and
- They acknowledge the need to develop, maintain and operate effective control systems to manage risks.

All staff, in particular managers, are responsible for ensuring that laws and regulations are complied with and that the authority's policies are implemented in practice. The Monitoring Officer and the Legal Services Team monitor compliance with, and awareness of, key laws and regulations. Corporate directors, service directors and service heads are responsible for monitoring implementation of the council's policies.



One of the key elements in obtaining the required internal control assurance for the Annual Governance Statement is the completion of the Annual Positive Assurance Statement by senior officers. Corporate directors were asked to compile their statement after reviewing the statements from their direct reports. Direct reports were asked to compile their statement after taking assurance from their senior / departmental management teams.

## Internal Audit

MKC takes assurance about the effectiveness of the governance environment from the work of Internal Audit which provides independent and objective assurance across the whole range of MKC's activities. It is the duty of the Chief Internal Auditor to give an opinion, at least annually, on the adequacy and effectiveness of internal control within MKC. This opinion has been used to inform the AGS.

The Internal Audit Service has continued to be managed and delivered in accordance with the Public Sector Internal Audit Standards (PSIAS). An independent peer review of performance against these standards was completed in March 2017.

A three tier assurance mechanism is currently in place that provides assurances as summarised in the table below:

### 1 Control Environment / System Assurance

The adequacy of the control environment / system is perhaps the most important as this establishes the key controls and frequently systems 'police/ enforce' good control operated by individuals.

Assessed Level	Definitions
<b>Substantial</b>	Substantial governance measures are in place that gives confidence the control environment operates effectively.
<b>Good</b>	Governance measures are in place with only minor control weaknesses that present low risk to the control environment.
<b>Satisfactory</b>	Systems operate to a moderate level with some control weaknesses that present a medium risk to the control environment.
<b>Limited</b>	There are significant control weaknesses that present a high risk to the control environment.
<b>No Assurance</b>	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.

### 2 Compliance Assurance

Strong systems of control should enforce compliance whilst ensuring 'ease of use'. Strong systems can be abused / bypassed and therefore testing ascertains the extent to which the controls are being complied with in practice. Operational reality within testing accepts a level of variation from agreed controls where circumstances require.



Assessed Level	Definitions
<b>Substantial</b>	Testing has proven that the control environment has operated as intended without exception.
<b>Good</b>	Testing has identified good compliance. Although some errors have been detected these were exceptional and acceptable.
<b>Satisfactory</b>	The control environment has mainly operated as intended although errors have been detected that should have been prevented / mitigated.
<b>Limited</b>	The control environment has not operated as intended. Significant errors have been detected and/or compliance levels unacceptable.
<b>No Assurance</b>	The control environment has fundamentally broken down and is open to significant error or abuse. The system of control is essentially absent.

### 3 Organisational Impact

The overall organisational impact of the findings of the audit will be reported as major, moderate or minor. All reports with major organisational impact will be reported to SMT along with the relevant Directorate's agreed action plan.

Level	Definitions
<b>Major</b>	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
<b>Moderate</b>	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
<b>Minor</b>	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

One of the key assurance statements MKC receives is the annual report and opinion of the Chief Internal Auditor. In respect of the 12 month period ending 31 March 2018, the opinion of the Chief Internal Auditor, taking account all available evidence, there is **GOOD** assurance over the adequacy and effectiveness of the council's overall internal control environment.

### External Audit & Inspections

Ernst & Young LLP are currently MKC's appointed external auditor and have been appointed for a further period under the Public Sector Audit Appointment arrangement from 2018/19. As well as an examination of MKC's financial statements, their work includes an assessment of the degree to which MKC delivers value for money in its use of resources.



The auditor issued an unqualified opinion in relation to MKC's 2016/17 statutory financial statements which include the single entity accounts for MKC and the group accounts incorporating MKDP. An unqualified conclusion was also issued in relation to MKC's arrangements to secure economy, efficiency and effectiveness in its use of resources (the value for money conclusion).

Regulatory and quality inspections (CQC and Ofsted) have taken place during 2017/18 with no inadequate judgements against any services the council provides.

## Risk Management

All councillors and managers are responsible for ensuring threats *and* opportunities are considered in the decisions they take. MKC has in place a formally approved risk management strategy. That strategy sets out a corporate risk appetite that is not risk averse but seeks to support decision making that consider threats, identifies mitigations etc. in order to ensure opportunities are seized and delivered.

In support of the delivery of effective risk management arrangements, a corporate risk management system GRACE is used to capture all relevant corporate / directorate and project related risks.

## Update on 2016/17 significant governance issues

The 2016/17 AGS included four significant issues which were to be implemented during 2017/18. Three actions are now complete and closed, one is on-going.

Action	Status
Action 1 - ERP Gold Implementation: Implementation of fit-for-purpose solution, by 1st April 2018	CLOSED: Go-live date of 1st April achieved.  It should be noted that there is on-going close monitoring of ERP during 2018/19 to confirm the effectiveness of both the system and the processes around the system to ensure they are both effectively embedded
Action 2 - Financial Management: Ongoing robust financial management and control	CLOSED: Although it is recognised that on-going robust financial management and control are critical to the on-going success of the Council
Action 3 – LGSS Governance: Formalise and embed effective governance arrangements.	ONGOING: The new LGSS Chief Executive is in post. A change in approach has already been noted together with a review of the role of LGSS and how it engages with its partners. This remains a key issue for the Council going forward and should be carried forward to the 2017/18 AGS Action Plan.
Action 4 – Ofsted Inspection Findings: Action to address areas of weakness	CLOSED: The twelve month post inspection action plan, agreed by Ofsted as fit for

relating to inspection of child protection and services for looked after children, by December 2017	purpose and monitored by CLT and the Children and Young People's Scrutiny Committee, has now been closed
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### **Significant governance issues 2018/19**

Based on MKC's established risk management approach, the issues detailed in the action plan overleaf have been assessed as being significant for the purpose of the 2017/18 AGS.

It is proposed over the coming year that steps will be taken to address the issues identified to further enhance MKC's governance arrangements.

### **Forward Looking Issues**

The purpose of this Statement is to reflect on the Governance arrangements for the 2017/18 financial year. At the time of writing the following are known issues that that have the potential to impact on the Governance arrangements at MKC:

- The Chief Executive has resigned to take up a new position; The Council has appointed the Corporate Director – People as the Acting Chief Executive effective from 1 August 2018 after a handover process. The Council at its meeting on 20 June 2018 agreed the arrangements for the permanent recruitment process that will take place in 2018/19.
- As the Chief Executive role holds the statutory office as Head of Paid Service this appointment has to be ratified by the full Council at their July 2018 meeting.
- The Corporate Director - People currently holds the statutory DASS and DCS roles (i.e.; Director of Adult Social Services and Director of Children's Services).. These will be undertaken on an acting-up basis respectively by the current Service Director – Adult Services and Service Director – Children's Services also with effect from 1 August. Their appointments will need similar ratification and this will be covered in the same report to July Council.
- The Council's Monitoring Officer is taking an extended leave of absence and the deputy Monitoring Officer<sup>5</sup> is acting up into that role until her return.



## Annual Governance Statement Action Plan 2017/18

No.	Issue	Action	Outcome	Lead Officer	Completion Date
1.	<p>Recognising the ongoing financial challenges for Local Government and the need to continue good governance and to maintain sufficient capacity in reserves. Also to manage unexpected issues during the year.</p>	<p>Ongoing robust financial management and control remain essential to the management and delivery of services. This must be supported by a robust processes and systems; the implementation of the new ERP system is critical to successful financial management and remains as a significant risk (see issue 4 below).</p>	<p>Effective financial planning and control</p>	<p>Corporate Director Resources and Commercial Development</p>	<p>Ongoing throughout 2018/19.</p>
2.	<p>Milton Keynes Council is one of three sovereign partners in LGSS and a range of Council functions are provided via this shared service. The impact of the s S114 notice at one of the sovereign partners (NCC) has to be managed to ensure that it does not have a negative impact on the shared services delivered to MKC through a shared service with NCC. LGSS has appointed a new Chief Executive who is reviewing the LGSS business model. Whilst unknown at this time, any significant changes to this model could impact on the Council and its governance.</p>	<p>The initial outcome of the review is expected in the summer of 2018. The specific proposals will need to be discussed with the sovereign partners and agreed within MKC before being approved at the LGSS Joint Committee. Once agreed any changes will need to be incorporated into an action plan that can be monitored at CLT.</p>	<p>Potential change to the way that some service are delivered</p>	<p>Corporate Director Resources and Commercial Development</p>	<p>Ongoing throughout 2018/19.</p>

No.	Issue	Action	Outcome	Lead Officer	Completion Date
3.	The Council's Code of Corporate Governance has been updated to reflect the CIPFA / Solace guidance.	<p>The revised Code should be put to Cabinet for approval and then rolled out across the Council.</p> <p>In addition, the revised Code of Conduct could have implications to key governance policies, including the Constitution and these will need to be reviewed to ensure they remain aligned and fit for purpose, as well supporting effective operational service delivery and transparent and effective governance.</p>	Updated Code and other associated policies to be compliant with best practice and transparent governance.	Council Monitoring Officer	September 2018
4.	<p>The LGSS sovereign partners have implemented a new ERP system in April 2018. This implementation has encountered a number of system and process issues that are being resolved.</p> <p>Until all issues have been worked through and resolved to the satisfaction of the beneficiaries of the implementation, a significant service delivery risk remains to MKC.</p>	<p>On-going monitoring of ERP issues and their resolution by MKC in association with the other LGSS partners and LGSS Executive.</p>	ERP effective operation fully supporting MKC needs	Corporate Director Resources and Commercial Development	Ongoing throughout 2018/19.