

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO ACCOUNTS & AUDIT COMMITTEE

meeting date: 28 JUNE 2023
title: LOCAL CODE OF CORPORATE GOVERNANCE
submitted by: DIRECTOR OF RESOURCES
principal author: INTERNAL AUDITOR

1. PURPOSE

1.1. To consider the Local Code of Corporate Governance for 2023/24.

1.2. Relevance to the Council's ambitions and priorities:

- Community Objectives – none identified.
- Corporate Priorities – a well-managed Council.
- Other Considerations – none identified.

2. BACKGROUND

2.1. The CIPFA/Solace publication 'Delivering Good Governance in Local Government' highlights that it is crucial that governance arrangements are applied in a way that demonstrates the 'spirit and ethos' of good governance, which cannot be achieved only through rules and procedures.

2.2. Effectively, the CIPFA/Solace publication is referring to the fact that good governance needs to be embedded within an organisation. It needs to be within every aspect of the council's culture.

2.3. One of the ways in which this culture is guided within the council is through the annual review and publication of our Local Code of Corporate Governance, which is reviewed and approved annually by this committee. The Local Code of Corporate Governance is the council's **forward-looking** statement of how the governance culture of the organisation will be driven.

2.4. Within a framework of seven core principles, the Code looks to steer the application of good governance in everything that members and staff undertake by highlighting how their work on behalf of the council will be approached.

2.5. Through the approval of the Code, the council is demonstrating that in everything it undertakes, its members and staff will:

- Behave with integrity, demonstrating strong commitment to ethical values and respecting the rule of the law;
- Ensure openness and comprehensive stakeholder engagement;
- Define outcomes in terms of sustainable economic, social and environmental benefits;
- Determine the interventions necessary to optimise the achievement of intended outcomes;
- Develop the council's capacity, including the capability of its leadership and the individuals within it;

- Manage risk and performance through robust internal control and strong public financial management; and
- Implement good practices in transparency, reporting and audit to deliver effective accountability.

3. ANNUAL REVIEW OF THE LOCAL CODE OF CORPORATE GOVERNANCE

- 3.1. An annual review of the council's Local Code has been undertaken. The principles within the Code have been reviewed, however there have been no changes required to the wording of the Local Code.
- 3.2. As part of the review, the links to the items listed against each principle have been updated to ensure they relate to the latest policy and strategy documents. The Local Code has been included at Annex A.
- 3.3. The document clearly communicates the key Governance principles and the expected 'behaviours' or culture that the CIPFA/Solace publication 'Delivering Good Governance in Local Government' would expect of an organisation such as our own.
- 3.4. Also within the document is a clear linkage to how such 'behaviours' or culture can be evidenced within the council, principle by principle.
- 3.5. The format of the document also links closely with the structure of the Annual Governance Statement. The Annual Governance Statement is the **backward-looking** review of how the council has performed or acted in relation to the principles that it said it would abide by as detailed within the Local Code of Corporate Governance at the beginning of the year.
- 3.6. As such the Local Code of Corporate Governance is the council's **forward-looking** statement of how the governance culture of the organisation will be driven.
- 3.7. The Local Code of Corporate Governance is also published on the council's website.

4. EMBEDDING THE LOCAL CODE OF CORPORATE GOVERNANCE

- 4.1. As referred to above, and within the CIPFA/Solace publication 'Delivering Good Governance in Local Government', good governance cannot be achieved only through rules and procedures, and it must be embedded within the culture of the council.
- 4.2. As such we will endeavour to raise awareness levels with staff and members, covering the seven principles and the manner in which we will approach our work as detailed within the Code. As a result we hope to further strengthen this aspect of the council's culture.

5. RISK ASSESSMENT

- 5.1 The approval of this report may have the following implications:
 - Resources – there are no additional resources implications as a direct result of this report.
 - Technical, Environmental and Legal – None
 - Political – None
 - Reputation – The Council must ensure that it has a sound system of internal control in place. Failing to adhere to the principles detailed in the Local Code of Corporate Governance has the potential to significantly harm the reputation of the council.

- Equality & Diversity – None

6. RECOMMENDED THAT COMMITTEE

- 6.1 Approve the attached reviewed Local Code of Corporate Governance, which is attached at Annex A.

INTERNAL AUDITOR

DIRECTOR OF RESOURCES

AA14-23/AB/AC
28 June 2023

BACKGROUND PAPERS

None

Local Code of Corporate Governance

June 2023



Ribble Valley
Borough Council

www.ribblevalley.gov.uk

Local Code of Corporate Governance

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Local Code of Corporate Governance

Introduction

Corporate Governance is the system by which the Council directs and controls its functions and relates to the community. The Code of Corporate Governance sets out the Council's governance standards. These standards ensure the Council is doing the right things, in the right way in a timely, inclusive, open, effective, honest and accountable manner.

The Council has accepted the definition of Governance as stated within the CIPFA/SOLACE Framework:

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

To deliver good governance in the public sector, both governing bodies and individuals working for public sector entities must try to achieve their entities 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.

The Council has developed and adopted a local code of corporate governance which reflects the key components as set out in the CIPFA/SOLACE Delivering Good Governance in Local Government Framework 2016.

The guidance defines the seven core principles, each supported by sub-principles that then underpin our governance framework.

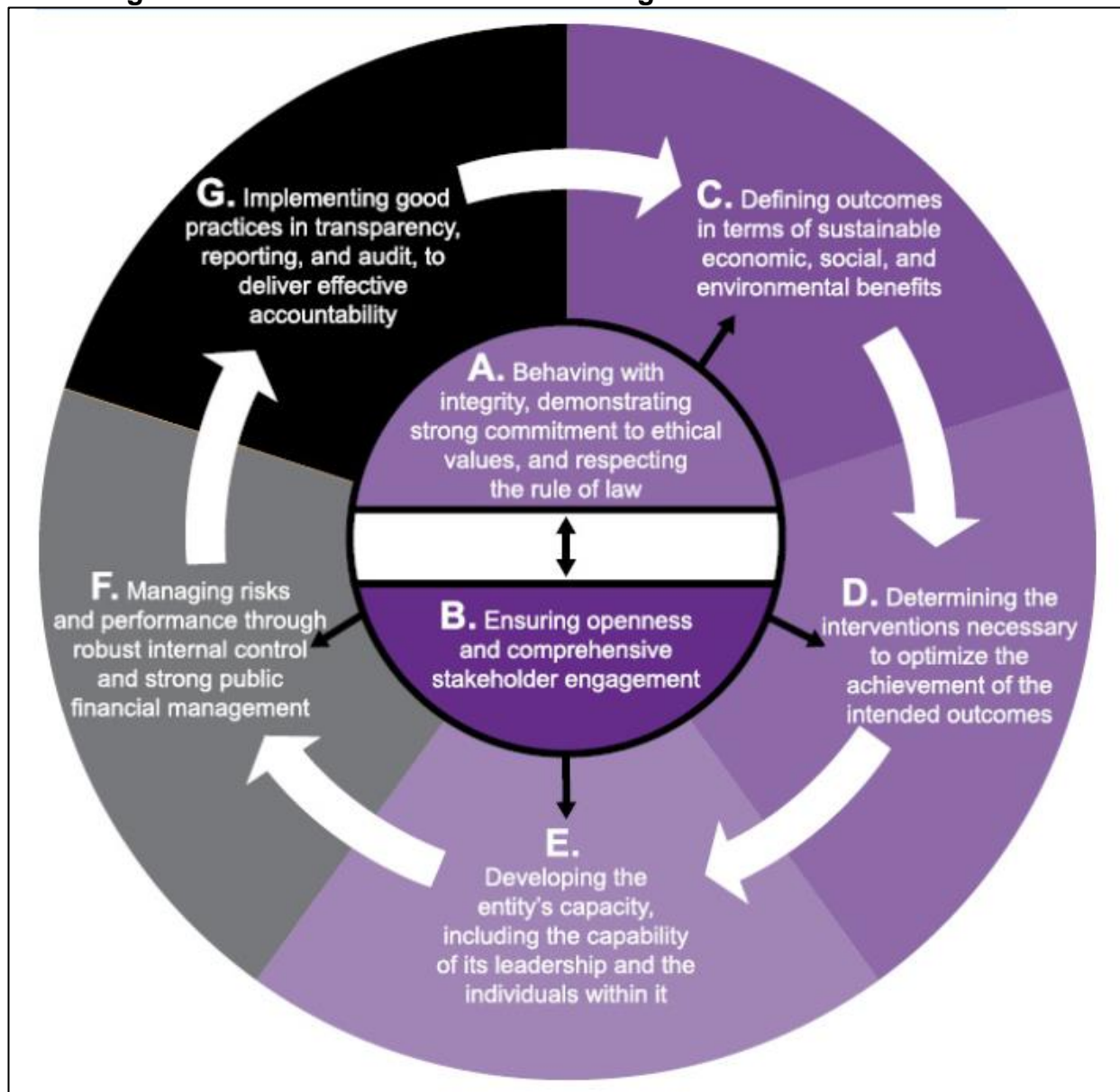
- Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
- Ensuring openness and comprehensive stakeholder engagement.
- Defining outcomes in terms of sustainable economic, social and environmental benefits.
- Determining the interventions necessary to optimise the achievement of the intended outcomes.
- Developing the council's capacity, including the capability of its leadership and the individuals within it.
- Managing risks and performance through robust internal control and strong public financial management.
- Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

Full details of these principles and the actions we will take to ensure that we fulfil their requirements are given at the end of this Code. We also outline how we evidence that we are satisfying such requirements.

Local Code of Corporate Governance

The diagram below is taken from the International Framework and illustrates the various principles of good governance in the public sector and how they relate to each other.

Achieving the Intended Outcomes While Acting in the Public Interest at all Times



Benefits of a Code of Corporate Governance

The documents and arrangements set out in the framework within this code demonstrate that the council continually seeks to ensure it remains well governed and that to deliver good governance the Council must seek to achieve its objectives whilst acting in the public interests at all times.

The Internal Audit team is responsible for ensuring that the Code is reviewed annually as part of the preparation of the Annual Governance Statement. Any revisions to the Code are reported to the Accounts and Audit Committee for approval as part of this process.

Local Code of Corporate Governance

PRINCIPLE A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting rules of law

We are accountable not only for how much we spend, but also for how we use the resources under our stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes we have achieved. In addition, we have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies.

It is essential that we can demonstrate the appropriateness of all our actions across all activities and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

What we will do:	How this is evidenced:
<p>Behaving with Integrity:</p> <ul style="list-style-type: none"> - ensure members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the council. - ensure that members take the lead in establishing specific standard operating principles or values for the council and its staff and that they are communicated and understood. These will build on the Seven Principles of Public Life (the Nolan Principles). - lead by example and use the above standard operating principles or values as a framework for decision making and other actions. - demonstrate, communicate and embed our standard operating principles and values through our policies and processes - which will be reviewed on a regular basis to ensure that they are operating effectively. 	<ul style="list-style-type: none"> • <u>Council Constitution</u> • <u>Corporate Strategy</u> • <u>Standing Orders</u> • <u>Officer Delegation Scheme</u> • <u>Members' Code of Conduct</u> • <u>Code of Conduct for Staff</u> • <u>Safeguarding Policy</u> • <u>Complaints Procedure</u> • <u>Counter Fraud, Bribery & Corruption Policy Statement and Strategy</u> • <u>Whistleblowing Policy</u> • <u>Anti-Money Laundering Policy</u> • Appraisal Scheme • Induction Process – Members & Officers • Training Records • Gifts & Hospitality Register • Register of Interests – Members & Officers • Annual Governance Statement • <u>Model Arrangements for Dealing with Standards Complaints</u>

Local Code of Corporate Governance

What we will do:	How this is evidenced:
<p>Demonstrating Strong Commitment to Ethical Values:</p> <ul style="list-style-type: none"> - seek to establish, monitor and maintain the council's ethical standards and performance. - underpin personal behaviour with ethical values and ensure they permeate all aspects of the council's culture and operation. - develop and maintain robust policies and procedures which place emphasis on agreed ethical values - ensure that external providers of services on behalf of the council are required to act with integrity and in compliance with ethical standards expected by the council 	<ul style="list-style-type: none"> • <u>Council Constitution</u> • <u>Financial Regulations</u> • <u>Code of Corporate Governance</u> • <u>Members' Code of Conduct</u> • <u>Code of Conduct for Staff</u> • <u>Complaints Procedure</u> • <u>Procurement Strategy</u> • <u>Standard Terms & Conditions of Purchase</u> • <u>Recruitment & Selection Policy</u> • <u>Freedom of Information Publication Scheme</u> • <u>Election guidance</u>
<p>Respecting the rule of law:</p> <ul style="list-style-type: none"> - ensure members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations - create the conditions to ensure that the statutory officers, other key post holders, and members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements - strive to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders - deal with breaches of legal and regulatory provisions effectively - ensure corruption and misuse of power are dealt with effectively 	<ul style="list-style-type: none"> • <u>Council Constitution</u> • CIPFA's Statement on the Role of the Chief Financial Officer in Local Government -<i>completed as part of the Corporate Governance Review.</i> • <u>Officer Delegation Scheme</u> • <u>Powers of the Council and its committees</u> • <u>Counter Fraud, Bribery & Corruption Policy Statement and Strategy</u> • <u>Complaints Procedure</u> • <u>Anti-Money Laundering Policy</u>

Local Code of Corporate Governance

PRINCIPLE B: Ensuring openness and comprehensive stakeholder engagement

The council is run for the public good, therefore we look to ensure openness in our activities. We look to ensure clear, trusted channels of communication and consultation are used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

What we will do:	How this is evidenced:
<p>Openness</p> <ul style="list-style-type: none"> - ensure an open culture through demonstrating, documenting and communicating the council's commitment to openness. - make decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, we will look to provide a justification for the reasoning for keeping a decision confidential. - provide clear reasoning and evidence for decisions in both public records and explanations to stakeholders and be explicit about the criteria, rationale and considerations used. In due course, we will ensure that the impact and consequences of those decisions are clear - use formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action. 	<ul style="list-style-type: none"> • <u>Council Constitution</u> • <u>Standing Orders</u> • <u>Council's website</u> • <u>Freedom of Information Act Publication Scheme</u> • <u>Corporate Strategy</u> • <u>Communications Strategy</u> • <u>Ribble Valley People's Panel</u> • <u>Reports and Minutes of Meetings are held on the Council's website.</u> • New Deal for Greater Lancashire • Annual Governance Statement
<p>Engaging comprehensively with institutional stakeholders:</p> <ul style="list-style-type: none"> - effectively engage with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably. - develop formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively. - ensure that partnerships are based on: <ul style="list-style-type: none"> • trust • a shared commitment to change • a culture that promotes and accepts challenge among partners <p>and that the added value of partnership working is explicit.</p>	<ul style="list-style-type: none"> • <u>Financial Regulations</u> • <u>Representation on Outside Bodies</u>

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What we will do:	How this is evidenced:
<p>Engaging with individual citizens and service users effectively:</p> <ul style="list-style-type: none"> - establish a clear policy on the type of issues that the council will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes - ensure that communication methods are effective and that members and officers are clear about their roles with regard to community engagement - encourage, collect and evaluate the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs. - implement effective feedback mechanisms in order to demonstrate how views have been taken into account. - balance feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity. - take account of the impact of decisions on future generations of tax payers and service users. 	<ul style="list-style-type: none"> • <u>Financial Regulations</u> • <u>Communications Strategy</u> • <u>Annual Report on Member's Allowances</u> • <u>Annual Pay Policy Statement</u> • <u>Freedom of Information Publication Scheme</u> • <u>Counter Fraud, Bribery and Corruption Policy Statement and Strategy</u> • <u>Statement of Accounts</u> • External assessment of Accounts • <u>People's Survey – Life in Ribble Valley</u>

Local Code of Corporate Governance

PRINCIPLE C: Defining outcomes in terms of sustainable economic, social, and environmental benefits

The long-term nature and impact of the Council's responsibilities mean that we should define and plan outcomes and that these should be sustainable. Decisions should further our purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

What we will do:	How this is evidenced:
<p>Defining outcomes</p> <ul style="list-style-type: none"> - have a clear vision, which is an agreed formal statement of the Council's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the overall strategy, planning and other decisions. - specify the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer. - deliver defined outcomes on a sustainable basis within the resources that will be available. - identify and manage risks to the achievement of outcomes. - manage service users' expectations effectively with regard to determining priorities and making the best use of the resources available. 	<ul style="list-style-type: none"> • <u>Corporate Strategy</u> • <u>Core Strategy</u> • <u>Community Strategy</u> • <u>Medium Term Financial Strategy</u> • <u>Treasury Management Strategy</u> • <u>Procurement Strategy</u> • <u>Risk Management Policy</u> • Performance Indicators • New Deal for Greater Lancashire • Budget monitoring reports • <u>Statement of Accounts</u> • External Audit Letter and reports • External inspections
<p>Sustainable economic, social and environmental benefits:</p> <ul style="list-style-type: none"> - consider and balance the combined economic, social and environmental impact of policies and plans when taking decisions about service provision. - take a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the Council's intended outcomes and short-term factors such as the political cycle or financial constraints. - determine the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs. - ensure fair access to services 	<ul style="list-style-type: none"> • <u>Capital Programme</u> • <u>Officer Delegation Scheme</u> • <u>Climate Change Strategy</u> • Climate Change Working Group • <u>Equality Duty</u>

Local Code of Corporate Governance

PRINCIPLE D: Determining the interventions necessary to optimise the achievement of the intended outcomes

The Council achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions (courses of action). Determining the right mix of these courses of action is a critically important strategic choice that the Council has to make to ensure intended outcomes are achieved. There needs to be robust decision-making mechanisms to ensure that our defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed frequently to ensure that achievement of outcomes is optimised.

What we will do:	How this is evidenced:
<p>Determining interventions:</p> <ul style="list-style-type: none"> - ensure decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore, ensuring best value is achieved. - consider feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts. 	<ul style="list-style-type: none"> • <u>Standing Orders</u> • Minutes of Meetings are held on the Council's website. • <u>Ribble Valley People's Panel</u> • Regular Reporting to Service Committees • <u>Counter Fraud, Bribery and Corruption Policy Statement and Strategy</u>
<p>Planning interventions:</p> <ul style="list-style-type: none"> - establish and implement robust planning and control cycles that cover strategic and operational plans, priorities and targets. - engage with internal and external stakeholders in determining how services and other courses of action should be planned and delivered. - consider and monitor risks facing each partner when working collaboratively, including shared risks. - ensure arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances. - establish appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured. - ensure capacity exists to generate the information required to review service quality regularly. - prepare budgets in accordance with objectives, strategies and the medium term financial strategy. - inform medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy. 	<ul style="list-style-type: none"> • <u>Communications Strategy</u> • <u>Financial Regulations</u> • <u>Risk Management Policy</u> • Performance Indicators • <u>Revenue Budget</u> • <u>Medium Term Financial Strategy and Plan</u> • <u>Capital Programme</u>

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What we will do:	How this is evidenced:
<p>Optimising achievement of intended outcomes:</p> <ul style="list-style-type: none"> - ensure the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints. - ensure the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term. - ensure the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage. - ensure the achievement of 'social value' through service planning and commissioning. 	<ul style="list-style-type: none"> • <u>Medium Term Financial Strategy and Plan</u> • Budget Working Group • <u>Capital Programme</u>

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PRINCIPLE E: Developing the entity’s capacity, including the capability of its leadership and the individuals within it

The Council needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve intended outcomes within the specified periods. We must ensure that we have both the capacity to fulfil our mandate and to make certain that there are policies in place to guarantee that management has the operational capacity for the organisation as a whole.

Because both individuals and the environment in which we operate will change over time, there is a continuous need for us to develop our capacity as well as the skills and experience of individual staff members. Leadership in the Council is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

What we will do:	How this is evidenced:
<p>Developing the entity’s capacity:</p> <ul style="list-style-type: none"> - review operations, performance and use of assets on a regular basis to ensure their continuing effectiveness. - improve resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently. - recognise the benefits of partnerships and collaborative working where added value can be achieved. - develop and maintain an effective workforce plan to enhance the strategic allocation of resources. 	<ul style="list-style-type: none"> • <u>Council Constitution</u> • Appraisal Scheme • Performance Indicators • Capital Programme • Corporate Training • Training Policy • Induction Process – Members & Officers

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Developing the capability of the entity's leadership and other individuals:

- develop protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained.

- publish a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of Full Council.

- ensure the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority.

- develop the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:

- ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged
- ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis
- ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external

- ensure that there are structures in place to encourage public participation.

- take steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections.

- hold staff to account through regular performance reviews which take account of training or development needs.

- ensure arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing.

- Council Constitution
- Officer Delegation Scheme
- Financial Regulations
- Standing Orders
- Protocol for Member and Officer Relations
- Publication Subscriptions
- Induction Schemes
- Appraisal Scheme
- Training Records
- Training Policy
- Ribble Valley People's Panel
- Human Resources Policies
- Internet/ E-mail Acceptable Use Policy
- Annual Pay Policy Statement
- Reasonable Adjustments Policy

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PRINCIPLE F: Managing risks and performance through robust internal control and strong public financial management

The Council needs to ensure that the governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability. It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful service delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

What we will do:	How this is evidenced:
<p>Managing risk:</p> <ul style="list-style-type: none"> - recognise that risk management is an integral part of all activities and must be considered in all aspects of decision making. - implement robust and integrated risk management arrangements and ensure that they are working effectively. - ensure that responsibilities for managing individual risks are clearly allocated. 	<ul style="list-style-type: none"> • <u>Risk Management Policy</u> • Pentana Risk Management System • <u>Strategic Risk Register</u> • Annual Governance Statement • Director Assurance Statements
<p>Managing performance:</p> <ul style="list-style-type: none"> - monitor service delivery effectively including planning, specification, execution and independent post implementation review. - make decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook. - encourage effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making. - provide members and senior management with regular reports on service delivery plans and on progress towards outcome achievement. - ensure there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements). 	<ul style="list-style-type: none"> • Pentana Performance Database • Training Records • <u>Standing Orders</u> • <u>Minutes of Meetings</u> • <u>Council Website</u> • <u>Financial Regulations</u>

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What we will do:	How this is evidenced:
<p>Robust internal control:</p> <ul style="list-style-type: none"> - align the risk management strategy and policies on internal control with achieving objectives. - evaluate and monitor risk management and internal control on a regular basis. - ensure effective counter fraud and anti-corruption arrangements are in place. - ensure additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor. - ensure an audit committee, which is independent and accountable to Full Council: <ul style="list-style-type: none"> • provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment. • that its recommendations are listened to and acted upon. 	<ul style="list-style-type: none"> • <u>Risk Management Policy</u> • <u>Audit Plan</u> • TEICAFF Protecting the Public Purse 2016 • <u>Annual Governance Statement</u> • <u>Accounts & Audit Terms of Reference</u> • Training Records • <u>Counter Fraud, Bribery & Corruption Policy Statement and Strategy</u> • Internal Audit reports • External Audit letter and reports
<p>Managing data:</p> <ul style="list-style-type: none"> - ensure effective arrangements are in place for the safe collection, storage, use and sharing of all data. - ensure effective arrangements are in place and operating effectively when sharing data with other bodies. - review and audit regularly the quality and accuracy of data used in decision making and performance monitoring. 	<ul style="list-style-type: none"> • Document Retention Policy • <u>Data Protection Policy</u> • <u>Council's website</u> • Pentana Performance Database
<p>Strong public financial management:</p> <ul style="list-style-type: none"> - ensure financial management supports both long term achievement of outcomes and short-term financial and operational performance. - ensure well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls 	<ul style="list-style-type: none"> • <u>Medium Term Financial Strategy and Plan</u> • <u>Treasury Management Strategy & Policy</u> • <u>Statement of Accounts</u> • Budget monitoring reports

Local Code of Corporate Governance

PRINCIPLE G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

What we will do:	How this is evidenced:
<p>Implementing good practice in transparency:</p> <ul style="list-style-type: none"> - write and communicate reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate. - strike a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand. 	<ul style="list-style-type: none"> • <u>Council's website – Open Data & Transparency Section</u>
<p>Implementing good practices in reporting:</p> <ul style="list-style-type: none"> - report at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way. - ensure members and senior management own the results reported - ensure robust arrangements for assessing the extent to which the principles contained in the CIPFA/SOLACE Delivering Good Governance in Local Government Framework 2016 have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement) - ensure that the Framework is applied to jointly managed or shared service organisations as appropriate. - ensure the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations. 	<ul style="list-style-type: none"> • <u>External Audit Reports</u> • <u>Statement of Accounts</u> • <u>Council Constitution</u> • <u>Annual Governance Statement</u>

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What we will do:	How this is evidenced:
<p>Assurance and effective accountability:</p> <ul style="list-style-type: none"> - ensure that recommendations for corrective action made by external audit are acted upon - ensure an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon. - welcome peer challenge, reviews and inspections from regulatory bodies and implementing recommendations. - gain assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement. - ensure that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met. 	<ul style="list-style-type: none"> • <u>External Audit Reports</u> • CIPFA's Role of the Head of Internal Audit • <u>Financial Regulations</u> • <u>Internal Audit Charter</u> • <u>Annual Governance Statement</u> • External inspections • <u>Internal Audit Plan</u> • Internal Audit reports • <u>Reports to Accounts and Audit Committee</u>