Local Code of Corporate Governance

Wigan Council is committed to the highest standards of corporate governance.

Governance is about how bodies ensure that they do the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner.

It comprises the systems and processes, and culture and values, by which bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities.

A key aspect of governance is the requirement to put into place "effective risk management systems, including systems of internal control".

Local Code of Corporate Governance

Corporate Governance is the system by which the Council directs and controls its functions and relates to its community. It is the means by which sound and ethical practice can be assured and unacceptable practice identified and eradicated. Historically there has been a general recognition that local government authorities should be seen to meet the highest ethical standards and governance arrangements should not only be sound but need to be seen as such by the public.
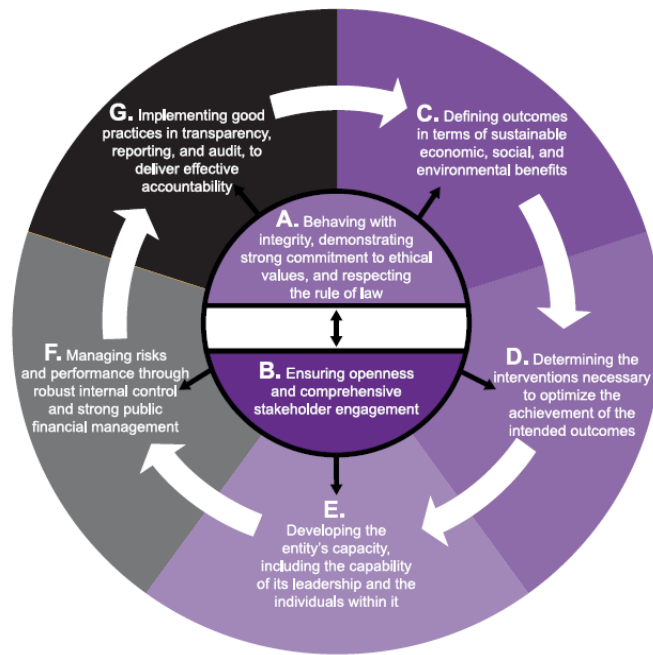
The issues faced by local authorities in recent years reflecting social, economic, and legislative change have led to new, diverse ways of working as opposed to traditional roles. The common theme that continues to run through Government initiatives is the need for local government authorities to review the various systems and processes they have in place for managing both their internal affairs and their relationships with their expanding number of key stakeholders. Together these systems comprise corporate governance.

In April 2016, CIPFA issued its latest revision of *"Delivering Good Governance in Local Government"* and stated "*that it is up to each local authority or local government organisation to:*

- *set out its commitment to the principles of good governance included in this Framework*
- *determine its own governance structure, or local code, underpinned by these principles*
- *ensure that it operates effectively in practice.*

The Council's Local Code was updated in line with this revised framework which is based around the seven core principles set out in the diagram below:-

This is taken from the International Framework: Good Governance in the Public Sector (CIPFA/IFAC, 2014).

This framework positions the attainment of sustainable economic, societal and environmental outcomes as a key focus of governance processes and structures. In addition, the focus on sustainability and the links between governance and public financial management are consistent with the Council's need to focus on the long term.

The overall aim of the Local Code is to ensure that resources are directed in accordance with agreed policy and according to priorities, that there is sound and inclusive decision making and that there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities. Outcomes that are supported by the Code can be found in the following key documents:

- Annual Audit Letter and Audit Findings Report (External Audit).
- Annual Governance Statement (this includes Local Code compliance position and significant issues determination).
- Deal 2030 (Corporate Strategy)
- External Performance Reporting-Corporate Scorecard
- Scheduled periodic reports on risk management and financial management.
- Peer Review reports.
- Adhoc external inspection reports.

An annual review assessing the levels of compliance with the Council's Local Code is completed by Internal Audit to identify any shortcomings and to support the Council's statutory **Annual Governance Statement**.

The Council's Local Code of Corporate Governance

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Behaving with integrity	Ensuring 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 organisation	• Employees Code of Conduct • Members Code of Conduct • Protocol on Member/Officer Relations • Be Wigan Behaviours • Team Wigan Deal • My Time • Audit, Governance & Standards Committee • Independent Renumeration Panel
	Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)	• The Deal • Borough Life
	Leading by example and using these standard operating principles or values as a framework for decision making and other actions	• Declarations of interest • Protocol on Member/Officer Relations • Audit, Governance &Standards Committee • Mayoral Control of Meetings • Decision Making procedures and flowcharts • Annual Fraud Report • Annual Governance Statement

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
	Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	• Employees Electronic Register of Interests • Members Register of Interests published on line • Whistleblowing Policy published on line • Staff Survey • Members and Employees Code of Conduct refers to a requirement to declare interests • Minutes show declarations of interest • Annual Standards Report • Annual Fraud Report • Complaints Policy • Annual Complaints Reports
Demonstrating strong commitment to ethical values	Seeking to establish, monitor and maintain the organisation's ethical standards and performance	• Dignity at Work Policy • Codes of Conduct • Decision Making Procedures • Be Wigan Behaviours • My Time/My Time Reflection
	Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation	• Codes of Conduct • Be Wigan Behaviours • My Time/My Time Reflection
	Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values	• My Time/My Time Reflection • Procurement Strategy • Pre Employment Checklist for managers • Social Value Policy
	Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation	• Procurement Strategy • The Deal for Communities Investment Fund/Community Recovery Fund • Contractual Terms and Conditions • Social Value Policy
Respecting the rule of law	Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations	• Constitution • Decision Making Procedures • Review of committee reports by Legal, enforced by Modern.gov reporting system • Financial Procedure Rules • Contract Procedure Rules

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Respecting the rule of law *(cont'd)*	Creating 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	• Job description/specifications/summary • Compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government (CIPFA, 2015) • Constitution • Pay Policy Statement
	Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders	• Review of committee reports by Legal, enforced by Modern.gov reporting system
	Dealing with breaches of legal and regulatory provisions effectively	• Constitution • Review of committee reports by Legal, enforced by Modern.gov reporting system
	Ensuring corruption and misuse of power are dealt with effectively	• Annual Fraud Report • Anti-Fraud, Bribery & Corruption Policy Statement & Strategy • Financial Procedure Rules • Contract Procedure Rules • Independent person to deal with standards complaints

B. Ensuring openness an comprehensive stakeholder engagement
Local government is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Openness	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	• Freedom of Information Act publication scheme • The Deal 2030 • External Performance Reporting- Corporate Scorecard • Annual Governance Statement • Publication of Local Government Transparency Code data. • Publication of Members' Registers of Interests • Publication of Committee Agenda and Minutes
	Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided	• Decision Making Procedures • Publication of Decisions on the Council website • Publication of Committee Agenda and Minutes
	Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear	• Constitution Article 13 –Decision Making • Decision Making Procedures • Timetable for committee agendas • Committee report proforma • Informal Leadership acts as an arena where information needs can be discussed
	Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action	• New Era Consultation/Engagement • Consultation Guidance • The Deal for Communities • The Deal for Adult Social Care and Health • The Deal for Children and Young People • The Deal for Foster Carers • The Deel for Business • The Deal for Health and Wellness

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Engaging comprehensively with institutional stakeholders	Effectively engaging 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	- The Deal - The Deal for Communities - The Deal for Adult Social Care and Health - The Deal for Children and Young People - The Deal for Foster Carers - The Deal for Business - The Deal for Health and Wellness - Consultation Guidance
	Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively	- The Deal for Communities - Community Asset Transfer Policy
	Ensuring that partnerships are based on: trust a shared commitment to change a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit	- Strategic Partnership Working through - Health and Wellbeing Board - Wigan Enterprise Board - Building Stronger Communities Partnership - VCFSE Networks - Governance Framework for Significant Partnerships - The Deal for Communities Investment Fund/ Community Recovery Fund
Engaging stakeholders effectively, including individual citizens and service users	Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes.	- The Deal - Consultation Guidance - Consultation pages
	Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement	- The Deal - PR Strategy
	Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs	- Service Delivery Footprint Profiles - Borough Surveys/New Era Consultation
	Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account.	- Medium Term Financial Strategy - Borough Surveys/New Era Consultation

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
	Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity	• Equality, Diversity & Inclusion Steering Group and Annual Report • The Deal for Communities Investment Fund Evaluation
	Taking account of the interests of future generations of tax payers and service users	• Medum Term Financial Strategy • Service Delivery Footprint Profiles

C. Defining outcomes in terms of sustainable, economic, social and environmental benefits
The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the authority's 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.

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Defining outcomes	Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions	• Our Vision-Confident Place Confident People- • The Deal 2030
	Specifying 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	• The Deal 2030 • Transformation Plans • Locality Plan
	Delivering defined outcomes on a sustainable basis within the resources that will be available	• Dashboards reported quarterly to SMT/DMT • Directorate Transformation Board/Informal Leadership • Quarterly financial monitoring reports to Cabinet • Performance reports to scrutiny committees • External Performance Reporting-Corporate Scorecard
	Identifying and managing risks to the achievement of outcomes	• Strategic risk register • Programme risk registers • Transformation Programme-Report to Informal Leadership • Risk Management Guidance • Directorate Risk Registers
	Managing service users expectations effectively with regard to determining priorities and making the best use of the resources available	• The Deal • The Deal 2030 • The Deal for Adults • The Deal for Children and Young People • Dashboards reported quarterly to SMT • The Deal for Communities Investment Fund

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Sustainable economic, social and environmental benefits	Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision	• Capital Programme • Social Value Policy • Community Wealth Building Vision and Principles and Annual Report
	Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints	• Modern.gov reporting system • Committee Report Template • Medium Term Financial Plan
	Determining 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	• Modern.gov reporting system • Consultation Guidance
	Ensuring fair access to services	• Equality, Diversity & Inclusion Steering Group and Annual report • Customer Impact Assessment

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved They need robust decision-making mechanisms to ensure that their 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 continually to ensure that achievement of outcomes is optimised.

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Determining interventions	Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided	• Committee Report Template- Alternative Options section
	Considering 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	• Medium Term Financial Plan • The Deal 2030
Planning interventions	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets	• SMT/Informal Leadership/Cabinet Schedules of Meetings • Budget Timetable
	Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered	• The Deal for the Future-Budget Consultation • The Deal for Adults • The Deal for Children and Young People • The Deal for Foster Carers • Team Wigan Deal
	Considering and monitoring risks facing each partner when working collaboratively including shared risks	• Programme Risk Registers • Transformation Programme-Report to Informal Leadership • Directorate Risk Registers • Governance Framework for Significant Partnerships

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Planning interventions *(cont'd)*	Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances	• Transformation Programme • Review of IHL Partnership • Healthy Wigan Partnership • CCG/ICB • Review of City Health Care Partnership
	Establishing 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	• Dashboards reported quarterly to SMT/DMT • Transformation Programme-Report to Informal Leadership
	Ensuring capacity exists to generate the information required to review service quality regularly	• Dashboards reported quarterly to SMT/DMT • Transformation Programme-Report to Informal Leadership • Medium Term Financial Plan
	Preparing budgets in accordance with organisational objectives, strategies and the medium term financial plan	• Medium Term Financial Plan
	Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy	• Medium Term Financial Plan • Capital Programme
Optimising achievement of intended outcomes	Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints	• The Deal 2030 consultation • Medium Term Financial Plan • Budget Management Board/Directorate Transformation Boards • Budget Manual
	Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term	• Medium Term Financial Plan • Budget Manual
	Ensuring 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	• Medium Term Financial Plan
	Ensuring the achievement of 'social value' through service planning and commissioning. The Public Services (Social Value) Act 2012 states that this is "the additional benefit to the community…over and above the direct purchasing of goods, services and outcomes"	• GMCA Social Value Policy

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it.
Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfill its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in local government entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Developing the entity's capacity	Reviewing operations, performance use of assets on a regular basis to ensure their continuing effectiveness	• Dashboards reported quarterly to SMT/DMT • Transformation Programmes • Budget Management/Transformation Boards
	Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently	• Budget Management/Transformation Boards
	Recognising the benefits of partnerships and collaborative working where added value can be achieved	• The Deal for Communities Investment Fund/Community Recovery Fund • Governance Framework for Significant Partnerships • Joint working with Health • Joint working with GM
	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	• Deal 2030 • Team Wigan Deal • Budget Management Boards

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Developing the capability of the entity's leadership and other individuals	Developing 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	• Chief Executive and Leader fortnightly meetings scheduled • Cabinet Members/Lead Members Role Descriptions • Member Officer Protocol
	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	• Constitution-Article 13 Decision Making • Constitution-Part 3 Responsibility for Functions
	Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads the authority 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	• Constitution Part3- Section 5 Scheme of Delegation • Chief Executive and Leader fortnightly meetings scheduled • Cabinet Members/Lead Members Role Descriptions
	Developing the capabilities of members and senior management to achieve effective shared 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	• Team Wigan Deal • My Time Reflection • Induction programme- • Opportunities to Learn and Growth-List of training courses available on the intranet • My E-learning • Listening into Action/Staff Engagement sessions • Succession Planning • Directors Update • Member Development Plan • Member Training Programme • Member Induction Process • Democratic Services Questionnaire • Councillor Services Working Group • Developing Future Leaders and Management Programme • Team Wigan Days • Audit Governance Review process • Risk Management

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Developing the capability of the entity's leadership and other individuals *(cont'd)*	Ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external	• The Deal 2030
	Ensuring that there are structures in place to encourage public participation	• The Deal for Communities • VCFSE Networks • Prospective Candidate Information • Democratic Services Questionnaire •
	Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections	• Reporting of Members Attendance at training sessions to Audit, Governance &Standards Committee as part of the Annual Report • My Time/My Time Reflection
	Holding staff to account through regular performance reviews which take account of training or development needs	• My Time Reflection • My Time
	Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing	• Wellbeing policies • Be Well Intranet Pages • Wellbeing Initiatives • Health and Wellbeing Champions • Health and Safety Policies

F. Managing risk and performance through robust internal control and strong public financial management
Local government needs to ensure that the organisations and 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 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 is 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 delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Managing risk	Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making	• Risk Management Policy • Strategic Risk Register • Directorate Risk Registers • Programme Risk Registers
	Implementing robust and integrated risk management arrangements and ensuring that they are working effectively	• Risk Management Policy approved by Audit, Governance and Improvement Review Committee • Strategic Risk Register • Directorate Risk Registers • Programme Risk Registers • Corporate Business Continuity arrangements
	Ensuring that responsibilities for managing individual risks are clearly allocated	• Risk Management Policy • Strategic Risk Register • Directorate Risk Registers • Programme Risk Registers • Risk Management Guidance

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Managing performance	Monitoring service delivery effectively including planning, specification, execution and independent post implementation review	• Transformation Plans • Project Management • Dashboards reported quarterly to SMT/DMT • Budget Monitoring Reports •
	Making 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	• Publication of agendas and minutes of meetings • Decision Making Procedures • Committee Report Template • Informal Leadership acts as an arena for discussion of information needs
	Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible (OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making	• Constitution-Overview and Scrutiny Procedure Rules • Scrutiny Committees • Scrutiny Committees Work Plans • Annual Report of Scrutiny Committees
	Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement	• Dashboards reported quarterly to DMTs and SMT • Directorate Transformation Board/Informal Leadership • Performance Reports to Scrutiny Committees
	Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (eg financial statements)	• Financial Procedure Rules • Contract Procedure Rules
Robust internal control	Aligning the risk management strategy and policies on internal control with achieving the objectives	• Risk Management Policy • Internal Audit Plan • Annual Internal Audit Report
	Evaluating and monitoring the authority's risk management and internal control on a regular basis	• Annual Governance Statement • Annual Internal Audit Report
	Ensuring effective counter fraud and anti-corruption arrangements are in place	• Anti-fraud, bribery and corruption Policy Statement and Strategy • Annual Fraud Report • Audit, Governance & Standards Committee

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Robust internal control *(cont'd)*	Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor	• Annual Governance Statement • Annual Internal Audit Report
	Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: 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	• Audit and Governance Committee Self-Assessment • Independent Members • Audit, Governance & Standards Committee Work Plan
Managing data	Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data	• Information Governance Framework • Data Protection Policy • Information Security Policy • Data Handling and Transfer Policy • Data Protection Officer • Acceptable Use Policy • Records Management Policy • IT Security Policy • Email Management Policy
	Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies	• Data Handling and Transfer Policy • Information Sharing Agreement Template
	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring	• Role of Joint Intelligence Unit • Data Quality Policy/Data Strategy • Medium Term Financial Plan • Forvis Mazars Audit Completion Report
Strong public financial management	Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance	• Medium Term Financial Plan • Forvis Mazars Audit Findings Report
	Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls	• Budget monitoring reports

G. Implementing good practice 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.

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Implementing good practice in transparency	Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate Striking 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	• Council website • Transparency Data Published
Implementing good practices in reporting	Reporting at least annually on performance, value for money and the stewardship of its resources	• Statement of Accounts • Annual Governance Statement • Performance Reports to Scrutiny Committees • External Performance Reporting-Corporate Scorecard • Tenants Annual report • Value for Money Statement
	Ensuring members and senior management own the results	• Sign off of Annual Governance Statement by the Leader and the Chief Executive • Foreword to Statement of Accounts by the Leader and Narrative Report by Director of Finance and Legal • Approval of Statement of Accounts by Audit ,Governance & Standards Committee
	Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement)	• Annual Governance Statement • Annual reviews of Local Code of Corporate Governance

Sub-principles	Behaviours and actions that demonstrate good governance in practice	Compliance Evidenced by:-Source Documents/Processes
Implementing good practices in reporting *(cont'd)*	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate	• Annual Governance Statement
	Ensuring 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	• External Performance Reporting-Corporate Scorecard • Statement of Accounts
Assurance and effective accountability	Ensuring that recommendations for corrective action made by external audit are acted upon ..Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon	• Forvis Mazars Audit Findings Report • Compliance with CIPFA's Statement on the Role of the Head of Internal Audit (2019) • Annual Internal Audit Report sets out compliance with Public Sector Internal Audit Standards (PSIAS) • External Peer Review of Internal Audit 2022
	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations	• Forvis Mazars Audit Findings Report • OSTED Reviews • External Peer Review of Internal Audit 2022 • Corporate Peer Review
	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement	• Annual Governance Statement
	Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met	• Deal for Communities Investment Fund/Community Recovery Fund • Strategic Partnership working