

Risk, Audit and Governance Committee

23 July 2025

Agenda item number 10

Annual Governance Statement 2024/25 and Code of Corporate Governance 2025

Report by Head of Governance

Summary

Every year the Broads Authority reviews its governance and internal control systems, including risk management, and publishes an Annual Governance Statement and action plan, supported by a Code of Corporate Governance, to show how it is complying with the principles of good governance. The Annual Governance Statement 2024/25 (AGS) and Code of Corporate Governance 2025 (CCG) are appended to this report.

Recommendation

To recommend the Annual Governance Statement 2024/25 to the Broads Authority for approval and note that the Authority's systems of governance and internal control are considered to be adequate and effective.

1. Introduction

- 1.1. As a public body, the Broads Authority is responsible for making sure it has strong and up to date governance and internal control systems that comply with the principles of "good governance". Under the Accounts and Audit (Amendments) Regulations 2024, we must publish our draft un-audited annual Statement of Accounts by 30 June. Section 15(2) states that the Statement of Accounts should be accompanied by an Annual Governance Statement (AGS) on the effectiveness of our systems during the year, and an action plan to address any identified weaknesses. The AGS and Code of Corporate Governance (CCG) will both be published on the Authority's website.
- 1.2. The AGS is guided by the "Delivering Good Governance in Local Government: Framework" which includes principles on integrity, ethical values and the rule of law; stakeholder engagement; sustainable economic, social and environmental benefits; leadership and resources; risk and performance; and transparency, reporting and review. Our internal and external audit, internal review and other reports, and the CCG all provide evidence for the AGS.
- 1.3. Once the Risk, Audit and Governance Committee has reviewed the AGS, any suggested amendments or recommendations will be presented to the Broads Authority on the 25

July 2025. Once the Authority approves the Statement, it is signed by the Chair and Chief Executive and the Action Plan 2025/26 is implemented.

2. Code of Corporate Governance (CCG)

- 2.1. The CCG helps us to develop our governance framework based on best practice and external guidance. The Code is updated annually, with significant changes reported in the AGS and any actions included in the Action Plan. The CCG is signed by the Chair and Chief Executive and published on the Broads Authority website on the 'how we work' page.

3. Audit Opinion

- 3.1. The Head of Internal Audit's overall audit opinion in relation to the framework of governance, risk management and control at the Broads Authority in 2024/25 is "reasonable", with two of the four audits (Farming in Protected Landscapes and Key Controls) having a "substantial" assurance grading. The audits for Corporate Governance and Risk Management and Cyber Security received a "reasonable" assurance. The Authority's Management Team accepted most of the recommendations raised and assigned responsibilities and deadline dates, as shown in the AGS action plan (Appendix 1).
- 3.2. In providing the opinion, the Authority's risk management framework and supporting processes, the relative materiality of the issue arising from the internal audit work during the year, and management's progress in addressing any control weaknesses identified from this were taken into account. The opinion was discussed with the Section 17 Officer prior to publication.

Author: Rob Thomas

Date of report: 08 July 2025

Background papers: None

[Broads Plan](#) strategic objectives: All objectives.

Appendix 1 – [Annual Governance Statement 2024/25 and Code of Corporate Governance 2025](#)

Annual Governance Statement 2024/25 & Action Plan 2025/26 and Code of Corporate Governance 2025

This draft published June 2025

DRAFT

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Contents

About this Statement.....	3
1. Our governance framework	3
1.1. Purposes and duties	3
1.2. Strategy and policy	4
2. External factors influencing our governance arrangements.....	4
2.1. Protected Landscapes Targets and Outcomes Framework	4
2.2. Environment Act, Agricultural Transition and Land Use	5
2.3. Planning policy changes	6
2.4. Devolution and Local Government Reorganisation	7
2.5. Defra revenue grant for 2025/26	7
2.6. Ministry review of Code of Conduct	7
3. Committees, staffing and financial arrangements.....	7
3.1. Committees	7
3.2. Officers	8
3.3. Financial arrangements	9
4. Decision making and openness.....	9
5. Ethics and integrity.....	10
Our core values	10
6. Engaging with stakeholders.....	11
7. Managing risk and performance	11
8. Internal and external audit.....	12
9. Conclusion and Action Plan	13
Appendix 1(a) - Audit recommendations: Action Plan 2025/26	14
Appendix 1(b) - Audit recommendations: Progress against Action Plan 2024/25	16
Appendix 2 - Broads Authority Code of Corporate Governance 2025	17
Broads Authority Code of Corporate Governance: Schedule (July 2025)	18

About this Statement

As a public body, the Broads Authority is responsible for making sure its governance and internal control systems are robust, up-to-date and in line with the principles of good governance. This is about conducting our business in accordance with the law and with proper standards, using public money wisely and efficiently, and having the right arrangements in place to protect our assets and meet our strategic aims. It is also about our members and officers representing the shared values and culture of the organisation.

To show how we are complying with good governance, we prepare an **Annual Governance Statement**¹ and publish it alongside our annual Statement of Accounts. The Statement is guided by '[Delivering Good Governance in Local Government](#)', which includes principles on integrity, ethical values and the rule of law; stakeholder engagement; sustainable economic, social and environmental benefits; leadership and resources; risk and performance; and transparency, reporting and review.

The Statement includes an annual action plan to address any weaknesses identified by internal and external audit, self-assessment and other reporting including our [Code of Corporate Governance](#) (Appendix 2).

This Annual Governance Statement will be considered by the Authority on 25 July 2025 and available via this link. Our action plan 2025/26 and a review of last year's action plan are at Appendices 1(a) and 1(b).

1. Our governance framework

1.1. Purposes and duties

The Broads Authority is a statutory body with similar responsibilities to those of the English, Welsh and Scottish National Park Authorities². It is the local planning authority, and a harbour and navigation authority. It has a duty to manage the Broads to conserve and enhance its natural beauty, wildlife and cultural heritage, to promote opportunities for the public to understand and enjoy its special qualities, and to protect the interests of navigation.

In managing the area, the Authority must have regard to the national importance of the Broads for its natural beauty and opportunities for open-air recreation, the desirability of protecting its natural resources from damage, and the needs of agriculture and forestry and economic and social interests of those who live or work in the area. The Authority also has the duty to maintain the navigation area to such standard as appears to be reasonably required and to develop and improve it as it thinks fit.

¹ Regulation 6(1)(a) and (b) of the Accounts and Audit Regulations 2015

² The Broads Authority was established under the Norfolk and Suffolk Broads Act 1988. Further provisions for the management of the area were made through the Broads Authority Act 2009.

1.2. Strategy and policy

The [Broads Plan](#) is the key partnership strategy for the Broads, setting out a long-term vision and short-term objectives to benefit of the environment, local communities and visitors. The current Plan was adopted in Autumn 2022 and covers the period 2022-2027. Sitting under the Broads Plan are more detailed [guiding strategies](#), generally focusing on a single theme and covering a short-term period of 3-5 years.

The [Broads Local Plan](#) (adopted in 2019) sets out the policies used in determining planning applications for the plan period up to 2036. We also produce supporting supplementary planning documents such as the [Flood Risk SPD](#), [Landscape Character Assessment](#) and other [planning guidance](#), to help with the implementation of policies. The Local Plan is subject to regular review, and the current review is underway. The consultation on Issues and Options happened between April and May 2024. This will be followed by a consultation on the Submission version of the Local Plan (Reg 19) which is scheduled for summer 2025. The aim is to submit the Local plan to the Planning Inspector by December 2025.

Our [Annual Business Plan](#) outlines work priorities for the coming year and summarises last year's progress. The Plan is a link between the strategies for the Broads and our Directorate work plans. The [Annual Business Plan 2025/26](#) outlines our work plans for 2025/26 and 3-year financial strategy for 2025/26 to 2027/28.

Each year we also identify a small set of strategic priorities, focused on Authority-led projects that have high resource needs or a very large impact on the Broads, or that are politically sensitive. This helps us target our resources and make the most of partnership working and external funding opportunities. We report on their progress at each [Broads Authority](#) meeting.

2. External factors influencing our governance arrangements

2.1. Protected Landscapes Targets and Outcomes Framework

The Government announced how it will monitor the delivery of Protected Landscapes in January 2024. The Protected Landscapes Target Outcome Framework (PLTOF) includes 10 targets against the following themes: thriving plants and wildlife, Mitigating and adapting to climate change, and Enhancing beauty, heritage and engagement with the natural environment. We are continuing to work with Natural England on the development of the Outcomes Framework. We are expecting the final version of the Framework to be completed by the end of 2025, and it will be included in the Management Plan review going forward. Seven targets will be set at a national level, and three targets have been apportioned locally and will be implemented through the Broads Nature Recovery Strategy. As always, working in partnership will be at the heart of any initiative. The Authority owns little land itself but can work with others to support major change.

The Authority approved the Broads Nature Recovery Strategy (2024-29) (BNRS) in November 2024. The BNRS includes a five-year Delivery Plan which outlines priority actions, either led by the Broads Authority or in partnership with others, as well as projects managed

by other organisations working in the Broads. The Strategy will be monitored by the Broads Biodiversity Partnership, a network of organisations, businesses and individuals working collaboratively to enhance habitats and species.

2.2. Environment Act, Agricultural Transition and Land Use

Recent changes to environment and agricultural policies continue to shape the funding landscape, project delivery and land use management in the Broads.

The Environment Act (2021) aims to improve air and water quality, protect wildlife, increase recycling and reduce plastic waste. The Act is part of a new legal framework for environmental protection, given the UK no longer comes under EU law. Notably Section 40 of the Environment Act imposes a duty on public authorities to have due regard to conserving and enhancing biodiversity, especially habitats and species of greatest conservation importance..

A key mechanism introduced by the Act is the creation of Local Nature Recovery Strategies (LNRSs). These are locally-led, spatial strategies that identify priorities for nature's recovery and map specific proposals for creating or improving habitat. LNRSs will play a critical role in influencing land use decisions and aligning local environmental priorities with national goals, including Biodiversity Net Gain (BNG), protected site management including Protected Site Strategies, and Environmental Land Management (ELM) scheme delivery. The Broads Authority must have regard to the Norfolk and Suffolk LNRSs as they are developed and adopted.

In January 2025, the Authority, in its role as Supporting Authority, approved the public consultation of the draft Norfolk Local Nature Recovery Strategy (LNRS) and Suffolk LNRS. The Broads Authority is fully engaged in the LNRS process through being included in both Norfolk and Suffolk LNRSs working groups and steering committees. Public consultation on the draft LNRS took place from 16 April to 11 June 2025. The final draft of the LNRSs is expected before the end of 2025.

In parallel, under the Agricultural Transition Plan, the government is rolling out Environmental Land Management schemes, which are designed to support the provision of environmental and climate benefits through land management with three schemes to pay for environmental and climate goods and services:

- Sustainable Farming Incentive (SFI): Supports farmers to adopt sustainable practices that benefit the environment alongside food production, when funding is available.
- Countryside Stewardship (CS): Provides payments for targeted environmental management actions .
- Landscape Recovery: Funds larger-scale, long-term projects focused on habitat and landscape restoration.

Additional funding is provided through the [Farming in Protected Landscapes](#) (FiPL), also as part of Defra's Agricultural Transition Plan. It offers funding to farmers and land managers in National Landscapes, National Parks and the Broads to support nature recovery, climate

resilience, heritage, and public access. FiPL started in 2021, and has been extended for another year, until March 2027.

The [England Peatland Action Plan](#) (2021) outlines a long-term vision for the management, protection and restoration of peatlands, for the benefits of wildlife, people and the planet. The Caudwell Report (June 2023) addresses the role of lowland peat in reducing greenhouse gas emissions. The ambitions are supported by funding from the [Nature for Climate scheme programme](#).

Natural England has changed its approach to monitoring SSSI condition, from individual unit assessments to whole feature evaluation. This change could impact restoration planning and the management of pressures on SSSI sites across the Broads.

The government has committed to developing a Land Use Framework for England, due to be published in 2025. Its aim is to guide the use of land to meet competing demands—such as food production, nature recovery, carbon sequestration, housing, and energy infrastructure—within environmental limits. The framework is expected to influence national funding priorities, planning policy, and environmental strategies. It could also provide an opportunity to advocate for the value of protected landscapes in delivering multiple public goods.

2.3. Planning policy changes

Changes to planning policy need to be considered, as follows:

- In December 2024, the Government published a revised National Planning Policy Framework (NPPF). The changes to the NPPF will be reflected in the emerging Local Plan. The timeframe for the emerging Local Plan was amended because of the December revision, and the submission to the Planning Inspectorate is now scheduled for December 2025. The emerging Planning and Infrastructure Bill proposes wide-ranging reforms to streamline the planning system, speed up the delivery of infrastructure, and simplify decision-making processes. It will make provision about infrastructure, town and country planning, environmental outcomes, and for a new scheme, administered by Natural England, for a nature restoration levy payable by developers. It was first introduced in March 2025 and is progressing through the various stages in Parliament. This Bill would provide both opportunities and risks for the Broads, and officers will continue to monitor its progress. These proposals could affect the governance and planning responsibilities of the Broads Authority, particularly in ensuring environmental protection remains robust.
- Planning fees in England are set nationally by the government. The [Town and Country Planning \(Fees for Applications, Deemed Applications, Requests and Site Visits\) \(England\) \(Amendment\) Regulations 2023](#) introduced an automatic, annual increase to planning fees. This increases planning fees annually, on 1 April each year, starting on 1 April 2025.

2.4. Devolution and Local Government Reorganisation

The Government is reorganising local government in the UK to create more efficient and streamlined structures. The Government's long-term vision is for simpler council structures, which make it clear who is responsible for services.

For Norfolk and Suffolk, this means fewer and larger unitary councils compared to the current two-tier model. The exact number and shape and size of any new unitary councils for Norfolk and Suffolk is to be determined.

It is anticipated that the Local Government Review Business Case will be submitted to the Government for consideration in September 2025 with the unitary council operating in Norfolk by 2028.

The Broads Authority has taken an active approach, responding to the consultation, and will respond to any changes over the next three years.

2.5. Defra revenue grant for 2025/26

National Parks in England have received a reduction in operating revenue and an increase in capital expenditure from Department for Environment, Food & Rural Affairs (Defra) in the 2025/26 financial year.

Over the next financial year, the organisation will identify ways to reduce expenditure while trying to maintain services.

2.6. Ministry review of Code of Conduct

The Ministry of Housing, Communities and Local Government (MHCLG) is consulting on introducing strengthened sanctions for local authority code of conduct breaches in England.

The purpose of the review is to strengthen the standards and conduct a framework for local authorities in England. Consultation closed on the 26 February 2025 with recommendations expected later in the year.

The Broads Authority is keeping a watching brief on any changes to the national code of conduct. The consultation asked for views on independent person sitting on the committee which, if adopted, would require changes to the make-up of the Standards Committee.

3. Committees, staffing and financial arrangements

3.1. Committees

The Broads Authority has unique governance arrangements, reflecting the interests of both national and local stakeholders. Of its 21 members, ten are appointed by the Secretary of State, nine are locally elected County and District Councillors, and two are co-opted from the Navigation Committee. Other than Planning Committee and those matters specifically delegated to the Chief Executive, all matters are dealt with by the Broads Authority as the prime decision maker. Routine decision making is delegated by members to officers of the Authority through [the Scheme of Powers delegated to Chief Executive and other authorised officers](#).

The [Broads Authority](#) Board meets five times a year. Members also get invited to site visits or workshops as required, to give members more time to interact informally outside the main business meetings and to get first-hand experience with what is happening on the Broads. There is a transparent process for the annual appointment of Chairs and Vice-Chairs, committee membership and appointments to outside bodies, which allows members to express their preferences for serving on various committees and outside bodies. The Chairs' Group gives all Chairs and Vice-Chairs an active role in maintaining an overview of the work of the various committees and supporting the Chair and Chief Executive.

The [Risk, Audit and Governance Committee](#) has limited decision making powers and meets three times a year. It is responsible for examining our governance, internal control and risk management framework, and taking a strategic view on whether our allocated resources are being used effectively. Its terms of reference were reviewed in July 2023 (including a change in name from Audit & Risk Committee) and specific powers were transferred to the newly established Standards Committee.

The [Standards Committee](#) was established in September 2023, and its purpose is the promotion and maintenance of high standards of conduct within the Authority. One of its key functions is to deal with complaints that Members have breached the Member Code of Conduct, in accordance with the adopted complaints process.

Our functions as a Local Planning Authority are carried out by the [Planning Committee](#), with powers delegated to officers in line with national legislation. It is a decision-making committee and normally meets every four weeks. [Planning decisions](#), whether made at committee or through delegated powers, are published on our website.

The [Navigation Committee](#) advises the Authority on significant matters affecting the navigation area. While it does not make decisions, if the Authority does not accept the Committee's recommendations it must give reasons. There are four meetings a year, and members are also invited to the Authority's site visits and workshops.

The [Broads Local Access Forum](#) is a semi-independent body that advises the Authority on improving public access to land within the Broads executive area. The Forum meets two times a year.

The Authority has two **Independent Persons**, appointed for a 4-year term, who are consulted to help the Authority achieve high ethical standards. The current postholders were appointed in 2024 and will serve until 2028.

3.2. Officers

The Authority has 137.8 full-time equivalent staff. There are four statutory officers who carry out specific duties. They are the Head of Paid Service (Chief Executive), Section 17 Officer (Director of Finance), Monitoring Officer and Navigation Officer (Head of Ranger Services) .

The Chief Executive, Director of Finance, Director of Strategic Services and Director of Operations make up the Management Team. There are seven section heads, covering the

following sections: Construction, Maintenance & Ecology; Communications; Human Resources; ICT & Collector of Tolls; Planning; Ranger Services and Safety Management. The Management Team meets weekly and liaises regularly with the section heads through the Management Group. We are also required to have a Data Protection Officer, and this role is currently held by the Director of Operations as a qualified Data Practitioner.

These are the most up to date figures on full time equivalent staff and the organisational structure when this report was first published.

3.3. Financial arrangements

It is considered that the Authority's financial management arrangements conform with CIPFA's [Statement on the Role of the Chief Financial Officer in Local Government](#) (2016). As a key member of the Management Team, the Director of Finance is actively involved in material business decisions to help the Authority develop, resource and implement its strategic plans sustainably and in the public interest.

We have several procedures in place to make sure we obtain best value for money in all we do, and we review them all on a regular basis. The Financial Regulations were reviewed in November 2022. Our Counter Fraud, Corruption and Bribery Strategy was updated in March 2023 and our Standing Orders Relating to Contracts (SORC) in February 2025. We also reviewed our Procurement Strategy in July 2023 and our Capital, Treasury and Investment Strategy in March 2025. An initial assessment against CIPFA's Financial Management Code was received by Audit and Risk in July 2021 and progress is monitored against the action plan (last reported to RAG in November 2024). The Committee agreed to update every two years thereafter.

We monitor the effectiveness of our internal financial control systems through the consideration of regular internal audits, performance management and budget monitoring reports, and through reporting to the RAG Committee.

4. Decision making and openness

Our arrangements for decision making are set out in publicly available documents, published on our website at [Constitutional documents \(broads-authority.gov.uk\)](#). These include standing orders, terms of reference of committees, codes of conduct, scheme of delegated powers and protocol on member and officer relations.

There have been many changes to our arrangements over the years:

2025 - Adopted an updated Member Code of Conduct based on the LGA's new model code. Adopted a revised Register of Interests form.

2023 - Completed the implementation of governance and procedural improvements. Updated complaints procedure to reflect the new Standards Committee and Hearings Sub-Committee. Adopted the Monitoring Officer Protocol. Adopted a series of recommendations for improvements in governance and procedures following an external review into a formal complaint.

2022 - Revised complaints procedure adopted.

2021 - Updated and adopted the Code of Practice for Members of the Planning Committee and Officers. Updated and adopted the Protocol on Member and Officer Relationships.

An additional review of the Code of Conduct will be conducted in 2025 once the Government has concluded its formal consultation.

Each committee has distinct terms of reference. Meetings are held in public, apart from agenda items that are exempt under legislative guidance, and members of the public may ask questions at Authority meetings. Committee meetings are audio recorded, and the public may request a copy of the recording, until such time the audio recording is destroyed is in accordance with the Authority's adopted data retention and information management policy.

Staff roles and responsibilities are defined through job descriptions and regularly updated policies and procedures, including an officer code of conduct and annual performance appraisals. In 2019/2020 we started to use the Best Companies Employee Survey. Our first Best Companies Index score was classed as 'good', which in terms of accreditation means we are 'one to watch'. The next survey was run at the end of 2021, and the outcome was again good, 'one to watch'.

The Freedom of Information Act (FOIA) and the Environmental Information Regulations (EIR) give rights of public access to information held by public authorities, including the Broads Authority. Our [Publication Scheme](#) highlights the information we publish, how we make it available, and our charging policy. Our commitment to protecting people's privacy and processing personal data in accordance with data protection legislation is set out within our [Data Protection Policy](#).

5. Ethics and integrity

Under the Localism Act 2011 we have the duty to promote and maintain high standards, and we work to embed this throughout our governance and internal control systems. The seven principles of public life (known as the Nolan Principles) are incorporated in the Members' Code of Conduct, which was reviewed, and the updated version adopted in March 2025. Our Independent Persons provide external scrutiny of our standards processes.

We also have our own set of corporate core values (below), which are promoted to officers and members through posters and screen savers, codes of conduct and protocols, recruitment and appraisal processes, and development programmes.

Our core values

- **We show commitment** - Working together for a common purpose; Showing flexibility, trust and enthusiasm; Delivering on our promises
- **We are caring** - Setting realistic and properly resourced workloads; Supporting each other to get things done; Giving praise and daring to challenge

- **We are exemplary** – Being visible, approachable and professional; Making sound judgements on strong evidence; Aiming higher, smarter and always inspiring
- **We are open and honest** – Being fair and consistent in our words and actions; Always willing to ask, listen and respond; Doing what’s right and being accountable
- **We are sustainable** – Looking after our resources wisely; Understanding the impact of our choices; Doing work that adds real value

6. Engaging with stakeholders

We encourage our partners, interest and user groups and local communities to engage with us in various ways. This includes drop in events such as partnership working groups, direct contact such as officers or members attending user group meetings, public events, digital and social media, and formal written consultations. We also seek public opinion through surveys and the user analysis of our website and Facebook and Twitter feeds.

[Broads Engage](#) brings together many of the ways people can hear about and have a say on the use and management of the Broads. We also continued to engage with stakeholders through remote means, which can be more accessible to certain demographics.

After the launch of the Broads Plan 2022-2027, the Broads key partners have received regular updates to monitor the implementation of the Broads Plan. A key project of the Broads Partnership is to develop a bid for the Landscape Connections scheme, a strategic initiative from the National Lottery Community Fund aiming to support long-term projects to boost nature recovery and connect more people to our most treasured landscapes.

7. Managing risk and performance

The Risk, Audit and Governance Committee’s (RAG) responsibilities include gaining assurances, from a range of measures and reports, that the Authority is obtaining value for money in the use of its resources, and that risk and performance are being actively managed to achieve best results.

We have a **Corporate Risk Register (CRR)** and three **Directorate Risk Registers (DRRs)**, together with a Risk Management Policy. The registers are reviewed quarterly by Management Team, and at every meeting of RAG. Any mitigated risk on a DRR that scores as a ‘high risk’ is referred to the CRR for monitoring. The Risk Management Policy is reviewed and updated every two years and is next due for review in January 2026.

Our **Business Continuity Plan** provides critical information to enable the Authority to continue operating during an unplanned significant event, including loss of premises, IT/telecommunications systems and utilities; national lockdown (e.g. pandemic) and major travel disruption. The plan relates to events that impact all or most of the Authority’s operations and that require immediate action. Measures to respond to other identified and predictable business risks (such as significant loss of income or key staff) are covered elsewhere, including within our risk registers, resilience plans, and individual project plans.

A **weekly recorded briefing** from officers is made available to all staff, members and volunteers every week.

We have **internal financial controls** to reflect good practice and make sure our finances are managed securely to minimise risk. These include approved budgets, separation of duties and authorised signatures. We also maintain a database of all our land and property assets and an **Asset Management Strategy** that includes an asset disposal policy, to help us plan our maintenance and replacement programme and reduce the risk of unexpected costs.

Our **performance** across our operations is assessed at regular Management Team meetings, with financial reports and budgets considered monthly and reports provided to Members at each Authority meeting.

There is a **whistleblowing policy** for our staff, with a separate policy for Members adopted at the 29 July 2022 Authority meeting, with a minor update in October 2024, and the Monitoring Officer has a duty to write a report if the Authority or any of its committees proposes action that would be unlawful or amount to maladministration.

8. Internal and external audit

Our **internal and external auditors** are the main independent sources of assurance on the operation of our governance framework and the Statement of Accounts.

An external provider reviews the effectiveness of our **internal control systems**, which includes our **internal audit function**. This helps to emphasise audit's key role and its connection to governance, risk management and internal control. The broad categories for internal audit are annual opinion, corporate governance, fundamental financial systems, service area audits and significant computer systems. The Head of Internal Audit (HIA) develops an annual **strategic audit plan** using a risk-based approach. The annual opinion is given on the overall adequacy and effectiveness of the Authority's internal control environment, highlighting significant issues.

The Management Team responds to each recommendation in the internal audit report, stating whether it is agreed and what action will be taken. The RAG Committee receives a summary of internal audit work during the year and progress on implementing audit recommendations. Any significant concerns are reported up to the Broads Authority. The Authority is also informed of the work of the appointed External Auditors, including the Annual Audit letter from the External Auditors.

The **HIA's overall audit opinion** in relation to the framework of governance, risk management and control at the Broads Authority in 2024/25 is **reasonable**, with two of the four audits (Farming in Protected Landscapes and Key Controls) concluding with a **substantial** assurance grading and the Corporate Governance and Risk Management and Cyber Security Maturity Assessment concluding with a **reasonable** assurance. The Authority's Management Team accepted the recommendations raised and assigned responsibilities and deadline dates, as shown in Appendix 1(a) below.

In providing the opinion, the Authority's risk management framework and supporting processes, the relative materiality of the issues arising from the internal audit work during the year, and management's progress in addressing any control weaknesses identified from this were considered. The opinion was discussed with the Section 17 Officer prior to publication.

9. Conclusion and Action Plan

No significant governance weaknesses have been identified.

Our Annual Governance Statement Action Plan 2025/26 and a summary of progress against last year's action plan are at Appendix 1. We are satisfied the Plan will address the identified minor issues, and we will report back on its implementation as part of our next Statement.

Chair of the Authority

John Packman (Chief Executive)

Dated: 25 July 2025

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Appendix 1(a) - Audit recommendations: Action Plan 2025/26

Table 1

Actions arising from 2024/25 audit and outstanding actions from previous audits

Audit recommendation	Lead officer	Target/status
Corporate Governance and Risk Management		
<p>R1: Risk Appetite</p> <p>Agree an organisational risk appetite statement covering all risks</p>	Head of Governance	27/07/2025
<p>R2: Format of Risk Registers</p> <p>Review format of risk registers as follows:</p> <ul style="list-style-type: none"> • To separate controls, assurances and gaps. • To ensure all mitigating actions have clear deadlines and ownership. • Add a target risk rating in line with risk appetite. <p>Add links to Annual Business Plan workplans in the directorate risk registers.</p>	Head of Governance	27/07/2025
<p>R3: Compliance Statement</p> <ul style="list-style-type: none"> • Action to be taken to ensure that an appropriate compliance statement is made by the Duty Holder when this is next required by the MCA (likely to be March 2024). 	Head of Safety Management	31/01/26
Cyber Security Maturity Assessment		
<p>R1: Engagement and Training</p> <p>A policy must be in place requiring all staff to receive cyber security and information security training.</p>	Senior ICT Support Officer	30/09/2025
<p>R2: Asset Management</p> <p>A policy must be in place to require digital assets to be inventoried and accounted for centrally.</p>	Senior ICT Support Officer	30/09/2025

<p>R3: Architecture and Configuration</p> <p>An IT Security and Network Security policy must be in place.</p>	Senior ICT Support Officer	30/09/2025
<p>R4: Vulnerability Management</p> <p>A policy must be in place to cover patching and updates of digital assets.</p>	Senior ICT Support Officer	30/09/2025
<p>R5: Identity and Access Management</p> <p>A policy must be in place to cover user authentication and access controls</p>	Senior ICT Support Officer	30/09/2025
<p>R6: Data Security</p> <p>A policy/plan must be in place to cover backup and recovery of data.</p>	Senior ICT Support Officer	30/09/2025
<p>R7: Logging and monitoring</p> <p>A policy must be in place to cover the organisation's security logging and monitoring requirements</p>	Senior ICT Support Officer	30/09/2025
<p>R8: Supply Chain Security</p> <p>Regular assurance must be obtained from third parties to provide confidence in supplier's security measures and controls.</p>	Senior ICT Support Officer	30/09/2025
<p>R9: Supply Chain Security</p> <p>IT suppliers must be reviewed periodically to ensure that they are meeting contractual security obligations and key performance targets.</p>	Senior ICT Support Officer	30/09/2025

Appendix 1(b) - Audit recommendations: Progress against Action Plan 2024/25

Table 1

Actions arising from 2023/24 audit and any outstanding actions from previous audits

Audit recommendation	Lead officer	Target/status
Governance and Risk Management		
<p>R1: Member Attendance Add expectations for attendance and consequences for non-attendance to the Members' Code of Conduct</p>	Senior Governance Officer	Added to the members handbook. Consequently, to be updated in the Code of Conduct at the end of 2025.
Port Marine Safety Code		
<p>R9: Pilotage The General Direction for larger vehicles and navigation on works guidance be finalised</p>	Head of Ranger Services	Completed. Once legal advice is received, the General Direction will need a six month consultation.
<p>R5: Marine Safety Plan Action be taken to ensure that the Authority complies with the requirement for a MSP and associated reporting process, either in the form of a separate safety plan or through relevant provisions being added to the MSMS and/or associated policies.</p>	Head of Safety Management	31/10/2024 Completed
Corporate Health & Safety		
<p>R1: Health & Safety at Work policy The Health & Safety at Work Policy be reviewed and updated if necessary, in line with the defined cyclical timescales. This will mitigate the risk of health and safety issues arising due to outdated policy</p>	Head of Safety Management	31/12/2023 Completed

Appendix 2 - Broads Authority Code of Corporate Governance 2025

The Code of Corporate Governance helps the Broads Authority, as a public body, to develop its governance framework based on good practice and external guidance, and to demonstrate compliance with the principles of good governance.

Good governance is about making sure we do the right things, in the right way and for the right people in a timely, inclusive, open, honest and accountable manner. It is the systems and processes, and the values and principles, which direct and control what we do and how we relate to our communities. A key focus for good governance within the public sector is to achieve sustainable results that benefit the economy, the environment and society.

Our Code of Corporate Governance is based on the core principles in the CIPFA/SOLACE Framework [Delivering Good Governance in Local Government](#). We also have our own set of core values to underpin the behaviour of our Members and staff, who share responsibility for good governance.

We review and update the Code every year through consultation with senior staff, the Head of Internal Audit and the Chair of the Risk, Audit and Governance Committee. Any significant areas of concern raised in the review are referred to our Management Team or to the appropriate committee for comment or decision.

The Chief Executive is delegated to make necessary changes to the Code because of the review to keep it up to date. Significant changes to the Code are reported to the Authority in July as part of the Annual Governance Statement, and any new or outstanding actions are included in the Statement's Action Plan for the following year. The Code for 2025 was approved by the Authority on 25 July 2025 and signed off by the Chair and Chief Executive.

Chair of the Authority

John Packman, Chief Executive

Date: 25 July 2025

Broads Authority Code of Corporate Governance: Schedule (July 2025)

This schedule represents what we do, or intend to with immediate effect, to demonstrate our compliance with the principles of good governance in local government. The core principles and sub-principles are taken from the CIPFA/ SOLACE Framework [Delivering Good Governance in Local Government](#) (2016). We will review our performance against the Code during 2024/25 and report the results to the Risk, Audit and Governance Committee and subsequently to the Broads Authority in July 2025 as part of the Annual Governance Statement.

Table 1

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

Sub-principles	Our evidence to support this principle
<p>Behaving with integrity</p> <p>Behaving with integrity and leading a culture where acting in the public interest is visibly and consistently demonstrated, thereby protecting the reputation of the organisation</p> <p>Establishing and communicating specific standard operating principles or values for the organisation and its staff, building on the Seven Principles of Public Life (the Nolan Principles)</p> <p>Leading by example, embedding the above principles in effective, up-to-date policies and processes, and using them as a framework for decision making and other actions</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Appointment of Independent Persons • Risk, Audit and Governance Committee oversight • BA Core Values • Codes of Conduct for Employees, Members and Planning Committee Members • Declaration of Gifts and Hospitality for Members and officers • Disciplinary Procedures for Officers • Financial Regulations, Contract Standing Orders and Procurement Strategy • Guide for Local Authority appointees to the Broads Authority • Internal and External Audit • Local Protocol on Member and Officer Relations • Member and officer induction and annual appraisals • Members’ Counter Fraud, Corruption and Bribery Strategy & Response Plan • Monitoring Officer Protocol • Register of Interests for Members and declarations of interests made at meetings and recorded in minutes • Register of Interests for officers

	<ul style="list-style-type: none"> • Related party declarations note as part of the Statement of Accounts. • Safeguarding Policy • Social Media Policy • Standards Committee • Standing Orders for the regulation of Authority proceedings • Standing Orders Relating to Contracts • Terms of Reference of Committees • Whistleblowing Policy for Members • Whistleblowing Policy for Officers
<p>Demonstrating strong commitment to ethical values</p> <p>Establishing, monitoring, and maintaining the organisation's ethical standards and performance</p> <p>Underpinning personal behaviour with ethical values that permeate all aspects of the organisation's culture and operation</p> <p>Developing and maintaining robust policies and procedures that place emphasis on agreed ethical values</p> <p>Making sure external providers of services on behalf of the organisation act with integrity and in compliance with ethical standards expected by the organisation</p>	<ul style="list-style-type: none"> • Annual performance appraisal for Members and Officers • BA Core Values • Codes of Conduct for Employees, Members and Planning Committee Members • Equality Policy • Guide for Local Authority appointees to the Broads Authority • Monitoring Officer Protocol • Procurement Strategy and procedures • Recruitment & Selection Policy and procedures • Standards Committee • Use of Independent Persons in complaints procedures • Whistleblowing Policy for Members • Whistleblowing Policy for Officers
<p>Respecting the rule of law</p> <p>Demonstrating a strong commitment to the rule of the law as well as adhering to relevant laws and regulations</p> <p>Making sure statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with</p>	<ul style="list-style-type: none"> • Codes of Conduct for Employees, for Members, and for Planning Committee Members and Officers • Committee structure in place with Terms of Reference, including powers reserved to the BA • Compliance with CIPFA's statement on the role of the Chief Finance Officer in Local Govt (CIPFA 2016) • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Disciplinary Procedures for Officers

<p>legislative and regulatory requirements</p> <p>Making the best use of the full powers available for the benefit of citizens, communities, and other stakeholders</p> <p>Dealing effectively with breaches of legal and regulatory provisions</p> <p>Dealing effectively with corruption and misuse of power</p>	<ul style="list-style-type: none"> • Financial Regulations, Contract Standing Orders and Procurement Strategy • Internal and external audit • Job descriptions and recruitment process for officers • Member induction programme and development protocol • Monitoring Officer appointed by BA • Monitoring Officer Protocol • Provision of legal advice to Members and officers • Register of Member and Officer interests and related party interests • Role descriptions for Members • Scheme of Powers delegated to Chief Executive and other authorised officers • Standards Committee • Statutory Officers appointed by the Authority • Whistleblowing Policy for Members • Whistleblowing Policy for Officers
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Table 2

Principle B: Ensuring openness and comprehensive stakeholder engagement

Sub-principles	Our evidence to support this principle
<p>Ensuring openness</p> <p>Demonstrating, documenting, and communicating the organisation’s commitment to openness</p> <p>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 is provided</p> <p>Providing clear reasoning and evidence for decisions, in both public records and explanations to stakeholders, being explicit about the criteria, rationale and</p>	<ul style="list-style-type: none"> • Annual Governance Statement • BA Core Values • BA website (includes public information about Members and their roles, officer roles, and how the public can input to and influence BA decisions) • Broads Engage stakeholder events and promotion • Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement) • Chairs’ briefings • Committee meetings held in public and audio recordings of meetings available to the public on request • Committee meetings (non-decision making) held remotely and live-streamed, and also available to watch via YouTube

<p>considerations used. In due course, making sure the impact and outcomes of those decisions are clear</p> <p>Using formal and informal consultation and engagement to determine the most appropriate and effective interventions or courses of action</p>	<ul style="list-style-type: none"> • Corporate Partnerships Register • Fair and transparent data processing through privacy notices • Financial Regulations and Standing Orders Relating to Contracts • Financial statements • Information published in respect of expenditure over £250 • Member Allowances Scheme • Public consultation processes for strategic plan reviews (e.g. Broads Plan, guiding strategies) • Public question time at Authority meetings • Publication of agendas and reports in line with Local Government Act 1972 requirements • Record of decisions in committee minutes • Use of Transparency Regulations 2015
<p>Comprehensive stakeholder engagement</p> <p>Engaging effectively with all stakeholders, making sure the purpose and aims for each stakeholder relationship are clear so outcomes are successful and sustainable</p> <p>Developing formal and informal partnerships to encourage more efficient use of resources and more effective outcomes</p> <p>Basing partnerships on trust, shared commitment to change, culture that promotes and accepts challenge among partners, and clear awareness of the added value of partnership working</p> <p>Establishing a clear policy on the type of issues the organisation will meaningfully consult on or involve communities, individuals, service users and other stakeholders to make sure the service (or other)</p>	<ul style="list-style-type: none"> - Annual Business Plan, Annual Report and visitor publications (e.g. Broadcaster), social media accounts - Appointment process to Navigation Committee and Broads Local Access Forum - Broads Briefing monthly newsletter from CEO - Broads Engage stakeholder events (e.g. workshops, Parish Forums), feedback processes and promotion - Broads Local Access Forum - Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement) - Broads Plan 6-monthly progress update report (and continual progress monitoring on e-system) - Broadsheet (toll payer newsletter) - KPI annual reporting as part of NPA monitoring process to Defra - Learning resources on BA website, including Broads Curriculum materials for schools - Navigation Committee - Notices to Mariners - Public questions time at Authority meetings

<p>provision is contributing towards intended outcomes</p> <p>Having effective communication methods and making sure members and officers are clear on their roles in community engagement</p> <p>Encouraging, collecting, and evaluating the views and experiences of stakeholders of different backgrounds, including reference to future needs</p> <p>Implementing effective feedback mechanisms to show how stakeholder views have been considered</p> <p>Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</p> <p>Taking account of the impact of decisions on future generations of taxpayers and service users</p>	<ul style="list-style-type: none"> - Regular meetings between Chairs and CEOs of BA and constituent local authorities - Regular officer level liaison with partner organisations -
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Table 3
Principle C: Defining outcomes in terms of sustainable economic, social, and environmental benefits

Sub-principles	Our evidence to support this principle
<p>Defining outcomes</p> <p>Having a clear vision statement of the organisation’s purpose and intended outcomes, with performance indicators, which provide the basis for its overall strategy, planning and other decisions</p> <p>Specifying the intended impact on/ changes for stakeholders in the short and longer term</p>	<ul style="list-style-type: none"> • Annual Business Plan • BA guiding level strategies (e.g., Integrated Access, Sediment Management, Education, Biodiversity) • Broads Local Plan (spatial planning policy) • Broads Plan (key partnership strategy for the Broads, reviewed on 5-yearly cycle) • Corporate and Directorate Risk Registers • Corporate Partnerships Register • Norfolk & Suffolk Broads Act 1998 (BA statutory purposes)

<p>Delivering defined outcomes sustainably basis within available resources</p> <p>Identifying and managing risks to achieving outcomes</p> <p>Managing service user expectations with regard to setting priorities and making the best use of available resources</p>	
<p>Considering social, economic and environmental benefits</p> <p>Considering and balancing the combined economic, social, and environmental impact of policies and plans when taking decisions about service provision</p> <p>Taking a longer-term view in 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</p> <p>Determining the wider public interest associated with balancing conflicting interests in achieving the various economic, social, and environmental benefits, through consultation where possible, to ensure appropriate trade-offs</p> <p>Ensuring fair access to services</p>	<ul style="list-style-type: none"> • Broads Local Plan • Broads Plan and guiding level strategies • Norfolk & Suffolk Broads Act 1998 (BA statutory purposes) • Project Development Group procedures • External Funding Guidance • Public consultation for strategic plan reviews

Table 4

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

Sub-principles	Our evidence to support this principle
<p>Determining interventions</p> <p>Making sure decision makers receive objective and rigorous</p>	<ul style="list-style-type: none"> • BA and partner/stakeholder working groups • Budget setting process

<p>analyses of various options showing how intended outcomes would be achieved and associated risks, to achieve best value.</p> <p>Considering stakeholder feedback when making decisions about service improvements, or where services are no longer required, to prioritise competing demands and limited resources such as people, skills, and land, and bearing in mind future impacts.</p>	<ul style="list-style-type: none"> • Chairs’ briefing sessions • Chairs’ Group • Financial Regulations and Standing Orders Relating to Contracts • Member working groups • Project boards for large partnership projects (e.g., FiPL, Nature for Climate Peatland Scheme, FibreBroads) • Public consultation responses informing strategic plan and policy reviews (e.g., Broads Plan, Broads Local Plan)
<p>Planning interventions</p> <p>Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities, and targets</p> <p>Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered</p> <p>Considering and monitoring risks facing each partner when working collaboratively, including shared risks</p> <p>Having flexible and agile arrangements so mechanisms for delivering goods and services can adapt to changing circumstances</p> <p>Establishing appropriate key performance indicators (KPIs) as part of the planning process to identify how the performance of services and projects is to be measured</p> <p>Ensuring capacity exists to generate the information required to review service quality regularly</p> <p>Preparing budgets in accordance with objectives, strategies, and the medium-term financial plan</p>	<ul style="list-style-type: none"> • Annual budget processes approved by BA with consultation by Navigation Committee • Financial Monitoring • Financial Strategy • Key Performance Indicator (KPI) annual reporting as part of National Park Authority monitoring process to Defra • Performance reporting to Committees • Regular monitoring undertaken by budget holders and Management Team and reported to committee • Review cycles for Broads Plan, guiding strategies (e.g., Integrated Access Strategy, Biodiversity & Water Strategy) and Broads Local Plan • Risk management (see principle F) • Corporate Risk Register review by Risk, Audit & Governance Committee

<p>Informing medium- and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure, aimed at developing a sustainable funding strategy</p>	
<p>Optimising achievement of outcomes</p> <p>Ensuring the medium-term financial strategy integrates and balances service priorities, affordability, and other resource constraints</p> <p>Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term</p> <p>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, to achieve outcomes while optimising resource use</p> <p>Ensuring ‘social value’ through service planning and commissioning</p>	<ul style="list-style-type: none"> • Annual setting of tolls in consultation with the Navigation Committee and through a member workshop • Asset Management Strategy • Budget and 3-year Financial Strategy agreed by BA • Budget reports, management procedures and training • Budgets monitored by Risk Audit & Governance Committee and BA • Capital, Treasury, and Investment Strategy • Procurement Strategy and reference guide • Standing Orders Relating to Contracts

Table 5

Principle E: Developing the Authority’s capacity, including the capacity of its leadership and the individuals within it

Sub-principles	Our evidence to support this principle
<p>Developing capacity</p> <p>Reviewing operations, performance, and use of assets on a regular basis to ensure their continuing effectiveness</p>	<ul style="list-style-type: none"> • Annual presentation to BA on major partnerships • Health and Safety policies and procedures • ICT Corporate Group review of ICT performance • Management Team decision in recruitment processes

<p>Improving resource use through techniques such as benchmarking</p> <p>Recognising the benefits of partnerships and collaborative working where added value can be achieved</p> <p>Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources</p>	<ul style="list-style-type: none"> • Member and officer induction and appraisal programmes • Corporate Risk Register review • Whistleblowing Policy for Members • Whistleblowing Policy for Officers
<p>Developing leadership capacity</p> <p>Developing protocols to ensure 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</p> <p>Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body</p> <p>Ensuring the Chair and Chief Executive Officer have clearly defined and distinctive leadership roles within a structure whereby the CEO 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</p> <p>Developing 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</p>	<ul style="list-style-type: none"> • Director of Finance compliance with CIPFA Statement on the Role of the Chief Finance Officer in Local Government • Conditions of employment and HR policies • Contract management in respect of externally provided services • Data Protection Officer in place • Financial Regulations and Standing Orders • Member and officer appraisal programmes, Member Development Protocol • Member workshops on key issues • Monitoring Officer appointed by BA • Scheme of Powers delegated to Chief Executive and other authorised officers • Standards Committee • Standing Orders for the Regulation of Authority Proceedings • Terms of Reference for Committees

<p>Having structures in place to encourage public participation</p> <p>Considering the leadership’s own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections</p> <p>Holding staff to account through regular performance reviews that take account of training or development needs</p> <p>Maintaining the health and wellbeing of the workforce and helping individuals to maintain their own physical and mental wellbeing</p>	
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Table 6

Principle F: Managing risks and performance through robust internal controls and strong public finance management

Sub-principles	Our evidence to support this principle
<p>Managing risk</p> <p>Recognising risk management is integral to all activities and must be considered in all aspects of decision making</p> <p>Implementing robust and integrated risk management arrangements and making sure they work effectively</p> <p>Allocating clear responsibilities for managing individual risks</p>	<ul style="list-style-type: none"> • Business Continuity Plan • Corporate Risk Register (reviewed every 3 months and reported to every meeting of the Risk, Audit and Governance Committee) • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Risk analysis in BA reports • Risk Management Policy
<p>Managing performance</p> <p>Effectively monitor service delivery including planning, specification, execution, and independent post implementation review</p> <p>Making decisions based on relevant, clear objective analysis and advice, pointing out the implications and risks inherent in the organisation’s financial,</p>	<ul style="list-style-type: none"> • Risk, Audit and Governance Committee • Capital, Treasury and Investment Policy • Chairs’ Group • Financial Monitoring • Financial Regulations and procedures • Management Team and Section Head reviews of Directorate work plans and budgets • Procurement Strategy

<p>social, and environmental position and outlook</p> <p>Ensuring an effective scrutiny or oversight function is in place that provides constructive challenge and debate on policies and objectives before, during and after decisions are made. This will help enhance the performance of the organisation and any other organisation (or committee system) for which it is responsible</p> <p>Effectively and constructively challenging policies and objectives to support balanced and effective decision making</p> <p>Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement</p> <p>Ensuring consistency between specification stages (such as budgets) and post implementation reporting (such as financial statements)</p>	<ul style="list-style-type: none"> • Regular finance reports to BA, Risk, Audit & Governance Committee and Navigation Committee • Risk and financial implications in reports to BA • Standing Orders Relating to Contracts • Statement of Accounts follows directorate headings • Terms of Reference for Committees
<p>Developing robust internal control</p> <p>Aligning the risk management strategy and policies on internal control with achieving objectives</p> <p>Regularly evaluating and monitoring risk management and internal control</p> <p>Having effective counter fraud and anti-corruption arrangements in place</p> <p>Making sure that additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor</p> <p>Having an audit committee or equivalent group/function, independent of the executive and accountable to the governing body</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Annual Internal Audit plans include key controls and corporate governance • Annual Report and Opinion provided by Head of Internal Audit with reference to governance, risk management and internal control arrangements • Risk, Audit and Governance Committee • Capital, Treasury, and Investment Strategy • Codes of Conduct for Employees, for Members, and for Planning Committee Members and Standing Orders Relating to Contracts • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Disciplinary Procedures for Officers • Effective internal audit function resourced and maintained

	<ul style="list-style-type: none"> • Financial Regulations, Contract Standing Orders and Procurement Strategy • Internal and external annual audit processes • Local Protocol on Member and Officer Relations • Monitoring Officer Protocol • Procurement Strategy • Publication of reports and meeting minutes showing declarations of interest made • Risk Owners (e.g., reporting to Corporate Risk Register) • Scheme of Powers delegated to Chief Executive and other authorised officers • Standing Orders Relating to Contracts • Training for Members
<p>Managing data</p> <p>Having effective arrangements in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data</p> <p>Having effective arrangements in place and operating when sharing data with other bodies</p> <p>Regularly reviewing and auditing the quality and accuracy of data used in decision making and performance monitoring</p>	<ul style="list-style-type: none"> • Annual Governance Statement • Data and Information Retention Policy • Data Asset Register, Privacy Notices and Protection policy • Data Protection Officer and deputy (qualified Data Practitioner), data protection training to Members and officers • Encryption of portable devices • IT security arrangements • Review of contracts to ensure data security provisions are incorporated • Statement of Accounts narrative report
<p>Having strong public financial management</p> <p>Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance</p> <p>Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls</p>	<ul style="list-style-type: none"> • 3-year Financial Strategy • Annual budget and budget management procedures • Annual Business Plan • Annual Statement of Accounts • Assessment against CIPFA Financial Management Code • Asset Management Strategy • Capital, Treasury, and Investment Strategy

	<ul style="list-style-type: none"> • Chief Finance Officer compliance with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government • Earmarked reserves for long-term replacement of assets • External Audit reports • Financial Regulations and procedures • Financial statements • Reports to BA include financial and risk considerations
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Table 7

Principle G: Implement good practice in transparency, reporting and audit to deliver effective accountability

Sub-principles	Our evidence to support this principle
<p>Implementing good practice in transparency</p> <p>Writing and communicating reports for public and other stakeholders in fair, balanced and understandable style, appropriate to the intended audience and easy to access and interrogate</p> <p>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 or for users to understand</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Information published in respect of expenditure over £250 • Monthly data published on BA website in line with Local Government Transparency Code • Payment performance statistics for invoices paid within 30 days published on the website on an annual basis • Record of delegated decisions • Scheme of Powers delegated to Chief Executive and other authorised officers • Compliance with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations (2018)
<p>Implementing good practice in reporting</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Broads Plan 6-monthly progress reports

<p>Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way</p> <p>Ensuring members and senior management own the results reported</p> <p>Ensuring robust arrangements for assessing the extent to which principles in this Framework have been applied, and publishing the results on this assessment, including action plan for improvement and evidence to demonstrate good governance (AGS)</p> <p>Apply Framework to jointly managed or shared service organisations as appropriate</p> <p>Ensure performance information that accompanies the financial statements on a consistent and timely basis and the statements allow for comparison with other, similar organisations</p>	<ul style="list-style-type: none"> • S17 officer reporting requirements • Statements of Accounts narrative report • Strategic Direction reports (BA annual strategic priorities)
<p>Developing assurance and effective accountability</p> <p>Acting upon recommendations for corrective action made by external audit</p> <p>Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements, and acting upon recommendations</p> <p>Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations</p> <p>Gaining assurance on risks associated with delivering services</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Attendance of internal and external auditors at Risk, Audit and Governance Committee (RAGC) • Audit actions formally logged, followed up and reported to RAGC • Corporate and Directorate Risk Registers • Follow up internal audit recommendations by Director of Finance and Senior Accountant and reported to every RAGC • Head of Internal Audit compliance with CIPFA Statement on the Role of the Head of Internal Audit • Internal audit function delivered by contract and meets PSIAS requirements •

<p>through third parties and evidencing this in the AGS</p>	
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When working in partnership, make sure arrangements for accountability are clear and the need for wider public accountability is recognised and met.

(end of document)

DRAFT