# Risk, Audit and Governance Committee

21 July 2026
Agenda item number 10

# Annual Governance Statement 2025/26 and Code of Corporate Governance 2026

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 2025/26 and Code of Corporate Governance 2026 are appended to this report.


## Recommendation

To recommend the Annual Governance Statement 2025/26 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 2026. 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) were both published on the Authority's website on 19 June 2026.

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 24 July 2026. Once the Authority approves the Statement, it will be signed by the Chair and Chief Executive and the Action Plan 2026/27 will be 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 2025/26 is "reasonable", with one of the three audits (Tolls System and income collection) having a "substantial" assurance grading. The audits for Corporate Governance and Risk Management, and Planning and Enforcement received "reasonable" assurances. The Authority's Management Team accepted 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: Lorraine Taylor

Date of report: 17 June 2026

Background papers: none

Broads Plan strategic objectives: n/a

Appendix 1 – Draft Annual Governance Statement 2025/26 and Code of Corporate Governance 2026

# Annual Governance Statement 2025/26 & Action Plan 2026/27 and Code of Corporate Governance 2026

This draft published June 2026

Yare House
62-64 Thorpe Road
Norwich NR1 1RY

Tel: 01603 610734

www.broads-authority.gov.uk

# Contents

# Executive Summary

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 24 July 2026 and available via this link. Our action plan 2026/27 and a review of last year's action plan are at Appendices 1(a) and 1(b).

**Summary of key conclusions**

The Broads Authority's governance framework is fit for purpose, but requires some minor improvements in the Authority's framework of governance, risk management and control as set out in Appendix 1.

**Decision-Making and Accountability:** The Authority's decisions are transparent, reasoned, and lawful and align with the Local Government Association's Guide to effective decision making.

**Scrutiny and Challenge:** The Authority's procedures and policies are regularly reviewed by the Management Team, Governance, audit, as well as the Risk, Audit and Governance Committee, Standards Committee, and approved by the Board. Members of the public can raise concerns through the Authority's complaints process and are able to participate at Authority meetings via public questions or public speaking.

**Financial Management and Risk:** Both the Authority and Navigation committee receive regular updates on the finances throughout the year, with the section 17 officer in attendance to answer questions. Members are consulted on the toll increases and the draft budget, through to final approval. Through annual internal audit, the Authority's internal controls are resilient and have achieved either substantial or reasonable assurances. The Statement of Accounts are annually audited by EY the Authority's external auditors. The

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

Accounts and Audit (Amendment) Regulations 2024 sets out the backstop dates to clear the backlog faced by Local Government bodies. As set out in the 2024/25 audit results report the Authority is on a good trajectory to move away from disclaimed/qualified except for opinions to unqualified. The Authority's risk registers are up-to-date and are reviewed by the Risk, Audit and Governance Committee on a regular basis and form part of the annual governance internal audit review. **Culture and Conduct:** The Nolan Principles of Public Life (integrity, objectivity, accountability, openness, honesty, leadership) are embedded in the Authority's Codes of Conduct. There has been no Code of Conduct complaints, whistleblowing reports, or public complaints in 2025/26.

# 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 Authorities[2]. 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.

## 1.2. 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.

A work plan and timetable for the review of the current Broads Plan and preparation for a new Broads Plan to cover the period 2028-2033 was approved by the Broads Authority on 27 February 2026 and the work has now commenced in line with that work plan.

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

[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.

regular review, and the current review is underway. The consultation on Issues and Options happened between April and May 2024 and was followed by a consultation on the Submission version of the Local Plan (Reg 19) in the summer of 2025. The Local plan was submitted to the Planning Inspector in December 2025 and examination will be held in September 2026.

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 2026/27 outlines our work plans for 2026/27 and 3-year financial strategy for 2026/27 to 2028/29.

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. A PLTOF Framework was presented to the Broads Authority on 19 September 2025, where the Board approved the addition of an annex setting out PLTOF targets to the Broads Plan section of the Broads Authority's website. When the new Broads Plan is prepared, the PLTOF targets will be included. Further detail on the targets is set out in the Broads Nature Recovery Strategy 2024/29.

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. The Norfolk LNRS and Suffolk LNRS were published in October 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 programme (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 3 years, until March 2029.

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 Land Use Framework for England was published in March 2026. Its aim is to guide the use of land to meet competing demands (food production, nature recovery, carbon sequestration, housing, and energy infrastructure) within environmental limits. The Framework provides the blueprint for how land in England can be used effectively to ensure there is sufficient land to deliver key nature environment and climate targets. It will help identify where habitat restoration is most needed and ensure space for nature is integrated into urban, as well as rural, landscapes. It sets a clear pathway to nature recovery, supporting the government's 30by30 commitment.

## 2.3. Planning policy changes

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

- In February 2025, the Government published a revised National Planning Policy Framework (NPPF) which replaced the previous NPPF published in March 2012. The changes to the NPPF were reflected in the emerging Local Plan. The Local Plan was submitted to the Planning Inspectorate on 16 February 2026 and the Inspectorate confirmed that the hearing would be held in September 2026.
- The Planning and Infrastructure Bill gained Royal Assent on 18 December 2025 setting out 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 will provide a more streamlined process for Nationally Significant Infrastructure Projects (NSIPs). This Bill will provide both opportunities and risks for the Broads, and 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. As from 1 April 2025, this increases planning fees annually, on 1 April each year.

## 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. In March 2026, the government announced that Norfolk and Suffolk will replace their current two-tier council systems with six new unitary authorities (three in each county) by April 2028.

This plan will therefore have an impact on s.1(3) of the Norfolk and Suffolk Broads Act 1988 in relation to the number local authority members appointed to the Authority, and their appointing authority. 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 2026/27

National Parks in England capital and revenue remained at 2025/26 levels from Department for Environment, Food & Rural Affairs (Defra) in the 2026/27 financial year. In addition, National Parks in England have been awarded a one-off revenue payment to be spent by 31 March 2027.

Over the next financial year, the organisation will identify ways to spend both the capital grant and one-off revenue payment by 31 March 2027.

### 2.6. Ministry review of Code of Conduct

The Ministry of Housing, Communities and Local Government (MHCLG) consulted on a whole system reform of the standards and conduct framework for local government. The proposed reforms consulted on reflected the government's ambition to introduce a clearer and consistently applied standards and conduct framework for local government in England.

The Consultation closed on the 26 February 2025 and MHCLG published the Consultation results and government response in November 2025, however, the government were yet to present the framework to the House of Commons and were waiting for parliamentary time to do so.

Within the proposals is the requirement for authorities to adopt a mandatory Code of Conduct. The Broads Authority is keeping a watching brief on any changes to the national code of conduct. The government considers that there is merit in standards committees being chaired by someone who is independent and not an elected member of the authority, but that it would not be appropriate to be the Independent Person whose role is defined in law as an advisor on standards investigations and 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 and 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 130.35 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 Resources), Monitoring Officer, and Navigation Officer (Head of Ranger Services).

The Chief Executive, Director of Resources, Director of Delivery, and the Head of Communications make up the Management Team. There are eight section heads, covering the following sections: Operations; Communications; Governance; 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 Delivery 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 Resources 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 March 2026. We also reviewed our Procurement Strategy in July 2023 and our Capital, Treasury and Investment Strategy in February 2026. 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:

**2026** – A review of the Scheme of powers delegated to Chief Executive and other authorised officers is underway and it is envisaged that this will be brought to the Broads Authority at its July meeting to approve.

**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 2026 once the Government has concluded its formal consultation strengthening the standards and conduct framework for local authorities in England.

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 2019/20 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, 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. It is noted, however, that Broads Engage has not met since the pandemic and it is recommended that stakeholder engagement is reviewed with the new Chief Executive after they have started in August 2026. We also continued to engage with stakeholders through remote means, which can be more accessible to certain demographics.

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.

During a review of the Broads Plan 2022-27 ahead of producing a Broads Plan for 2028-2033, the Broads Authority held a series of workshops with Members, partners, stakeholders and other organisation to maximise engagement.

# 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 two **Directorate Risk Registers** (DRRs), together with a Risk Management Policy. The registers are reviewed every four months 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 July 2027.

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

Annually, the HIA is required to provide an annual opinion of the Authority's framework of governance, risk management and control, to those charged with governance to support the Authority's Annual Governance Statement (AGS). To achieve this, a risk-based internal audit plan is developed, and audits are carried out. The HIA's 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 2025/26 is **reasonable**, with one of the three audits (Tolls System and income collection) concluding with a **substantial** assurance grading and the Corporate Governance and Risk Management, and Planning and Enforcement Audit concluding with a **reasonable** assurance. The Authority's Management Team accepted the recommendations raised and assigned responsibilities and deadline dates, as shown in Appendix 2(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 2026/27 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

Emma Krelle (Chief Executive)

Dated: 24 July 2026

Yare House
62-64 Thorpe Road
Norwich NR1 1RY
Tel: 01603 610734
[www.broads-authority.gov.uk](http://www.broads-authority.gov.uk)

# Appendix 1 – Assessment of effectiveness

The Broads Authority concludes that:

- Governance arrangements are adequately aligned to support the Authority’s delivery of planned outcomes and to meet its responsibilities for best value. The Authority has several procedures in place to make sure we obtain best value for money in all that the Authority does, and these are reviewed on a regular basis.
- Governance arrangements are in place and operating effectively to support and deliver each of the principles of good governance.
- That each of the core arrangements for the local code are operating effectively as set out in the Broads Authority Code of Corporate Governance schedule on page 22. However, it has been identified that the Authority could improve Principle B in relation to stakeholder engagement by holding regular Broads Engage meetings.
- As set out in section 8 above, the results of external assurance providers and internal audit’s annual conclusion that the system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.

The Management Team and the Head of Governance have carried out a thorough annual review of the governance of the Broads Authority and are satisfied that it meets the benchmark of the seven principles of good governance, as set out in the Governance Framework.

# Appendix 2(a) - Audit recommendations: Action Plan 2026/27 and areas of improvement

**Table 1**

Actions arising from 2025/26 audit and outstanding actions from previous audits

| Audit recommendation | Lead officer | Target/status |
|---|---|---|
| **Corporate Governance and Risk Management** | | |
| **R1: Delegated Decisions**<br>Publish records of decisions to include the date of decision, reason for decision, and alternative options considered. | Director of Resources and Head of Governance | 31 July 2026 |
| **R2: Directorate Risk Registers**<br>Review directorate risk registers on a regular basis to identify any recurring issues or themes. Anything identified reported to Management Team and Risk, Audit and Governance Committee. | Head of Governance | 31 July 2026 |
| **R3: Directorate Risk Register (DRR)**<br>Update the format of the DRR to include clear timescales and ownership for mitigating actions and links to work plans in directorate risk registers. | Head of Governance | 31 July 2026 |
| **Planning and Enforcement** | | |
| **R1: Habitats Regulations Assessments (HRA)**<br>To establish a consistent approach to HRAs and to ensure that all relevant planning applications are appropriately screened and assessed in line with the Conservation of Habitats and Species Regulations 2017 | Head of Planning | 30 June 2026 |
| **R2: Planning Enforcement**<br>Management to ensure that sufficient knowledge and capability is maintained within the enforcement function by formalising current practices and documenting key processes. | Development Manager | 31 December 2026 |

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| **R3: Resilience**<br><br>Review the current resourcing and workforce planning arrangements within Planning team to improve resilience. | Head of Planning | 31 December 2026 |
| **R4: Planning Complaints**<br><br>Ensure that complaints received are supported by evidence on file. Regular management oversight to be introduced to ensure compliance within three working day requirement. | Development Manager | 31 July 2026 |
| **Cyber Security Maturity Assessment** | | |
| **Outstanding from 2024/25**<br><br>**R9: Supply Chain Security**<br><br>IT suppliers must be reviewed periodically to ensure that they are meeting contractual security obligations and key performance targets. | Senior ICT Support Officer | 30 June 2026<br><br>Ongoing.<br><br>The Authority is working with Cyber GSeC (Government Security Centre for Cyber) and a SoW (statement of works) has been agreed. Awaiting Cyber GSeC to provide advice and guidance. |

# Appendix 2(b) - Audit recommendations: Progress against Action Plan 2025/26 and summary of improvements

**Table 1**

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

| Audit recommendation | Lead officer | Target/status |
|---|---|---|
| **Corporate Governance and Risk Management** | | |
| **R1: Risk Appetite**<br>Agree an organisational risk appetite statement covering all risks | Head of Governance | Completed and adopted by the Broads Authority on 25 July 2025. |
| **R2: Format of Risk Registers**<br>Review format of risk registers as follows:<br>1. To separate controls, assurances and gaps.<br>2. To ensure all mitigating actions have clear deadlines and ownership.<br>3. Add a target risk rating in line with risk appetite.<br>Add links to Annual Business Plan workplans in the directorate risk registers. | Head of Governance | 1. Completed July 2025.<br>2. Deadlines and ownership added to mitigating actions in Corporate Risk Register.<br>3. Completed July 2025.<br>Links have been added. |
| **R3: Compliance Statement**<br>Action to be taken to ensure than 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 | Completed by 31 March 2026.<br>The Broads Authority's Safety Management System (SMS) has been rewritten and in the correct format for the new Port Marine Facilities Safety Code (PMFSC). Following review at the Boat Safety Management Committee on 30 March 2026 and the Navigation Committee meeting on 16 April |

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| | | 2026, it has been submitted to the MCA for ‘approval as compliant’. Once approved by the MCA, the PMFSC plan will be listed on the Government's website as approved, and the Authority’s outstanding Audit requirement will be completed. |
| **Cyber Security Maturity Assessment** | | |
| **R1: Engagement and Training**<br>A policy must be in place requiring all staff to receive cyber security and information security training. | Senior ICT Support Officer | A single ICT security policy covering R1 to R8 is in place as at 30 September 2025. |
| **R2: Asset Management**<br>A policy must be in place to require digital assets to be inventoried and accounted for centrally. | Senior ICT Support Officer | |
| **R3: Architecture and Configuration**<br>An IT Security and Network Security policy must be in place. | Senior ICT Support Officer | |
| **R4: Vulnerability Management**<br>A policy must be in place to cover patching and updates of digital assets. | Senior ICT Support Officer | |
| **R5: Identity and Access Management**<br>A policy must be in place to cover user authentication and access controls | Senior ICT Support Officer | |
| **R6: Data Security**<br>A policy/plan must be in place to cover backup and recovery of data. | Senior ICT Support Officer | |
| **R7: Logging and monitoring** | Senior ICT Support Officer | |

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| A policy must be in place to cover the organisation’s security logging and monitoring requirements | | |
| **R8: Supply Chain Security**<br><br>Regular assurance must be obtained from third parties to provide confidence in supplier's security measures and controls. | Senior ICT Support Officer | |
| **R9: Supply Chain Security**<br><br>IT suppliers must be reviewed periodically to ensure that they are meeting contractual security obligations and key performance targets. | Senior ICT Support Officer | Ongoing.<br><br>The Authority is working with Cyber GSeC (Government Security Centre for Cyber) and a SoW (statement of works) has been agreed. Awaiting Cyber GSeC to provide advice and guidance. |

# Appendix 3 - Broads Authority Code of Corporate Governance 2026

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 2026 was approved by the Authority on 24 July 2026 and signed off by the Chair and Chief Executive.

Chair of the Authority

Emma Krelle, Chief Executive

Date: 24 July 2026

# Broads Authority Code of Corporate Governance: Schedule (July 2026)

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 2026 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 |
|---|---|
| **Behaving with integrity**<br><br>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<br><br>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)<br><br>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 | • Annual Governance Statement and Action Plan<br>• Appointment of Independent Persons<br>• Risk, Audit and Governance Committee oversight<br>• BA Core Values<br>• Codes of Conduct for Employees, Members and Planning Committee Members<br>• Declaration of Gifts and Hospitality for Members and officers<br>• Disciplinary Procedures for Officers<br>• Financial Regulations, Contract Standing Orders and Procurement Strategy<br>• Guide for Local Authority appointees to the Broads Authority<br>• Internal and External Audit<br>• Local Protocol on Member and Officer Relations<br>• Member and officer induction and annual appraisals<br>• Members’ Counter Fraud, Corruption and Bribery Strategy & Response Plan<br>• Monitoring Officer Protocol<br>• Register of Interests for Members and declarations of interests made at meetings and recorded in minutes<br>• Register of Interests for officers |

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| | • Related party declarations note as part of the Statement of Accounts.<br>• Safeguarding Policy<br>• Social Media Policy<br>• Standards Committee<br>• Standing Orders for the regulation of Authority proceedings<br>• Standing Orders Relating to Contracts<br>• Terms of Reference of Committees<br>• Whistleblowing Policy for Members<br>• Whistleblowing Policy for Officers |
| Demonstrating strong commitment to ethical values<br>Establishing, monitoring, and maintaining the organisation's ethical standards and performance<br>Underpinning personal behaviour with ethical values that permeate all aspects of the organisation's culture and operation<br>Developing and maintaining robust policies and procedures that place emphasis on agreed ethical values<br>Making sure external providers of services on behalf of the organisation act with integrity and in compliance with ethical standards expected by the organisation | • Annual performance appraisal for Members and Officers<br>• BA Core Values<br>• Codes of Conduct for Employees, Members and Planning Committee Members<br>• Equality Policy<br>• Guide for Local Authority appointees to the Broads Authority<br>• Monitoring Officer Protocol<br>• Procurement Strategy and procedures<br>• Recruitment & Selection Policy and procedures<br>• Standards Committee<br>• Use of Independent Persons in complaints procedures<br>• Whistleblowing Policy for Members<br>• Whistleblowing Policy for Officers |
| **Respecting the rule of law**<br>Demonstrating a strong commitment to the rule of the law as well as adhering to relevant laws and regulations<br>Making sure statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with | • Codes of Conduct for Employees, for Members, and for Planning Committee Members and Officers<br>• Committee structure in place with Terms of Reference, including powers reserved to the BA<br>• Compliance with CIPFA's statement on the role of the Chief Finance Officer in Local Govt (CIPFA 2016)<br>• Counter Fraud, Corruption and Bribery Strategy and Response Plan<br>• Disciplinary Procedures for Officers |

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| legislative and regulatory requirements<br><br>Making the best use of the full powers available for the benefit of citizens, communities, and other stakeholders<br><br>Dealing effectively with breaches of legal and regulatory provisions<br><br>Dealing effectively with corruption and misuse of power | • Financial Regulations, Contract Standing Orders and Procurement Strategy<br>• Internal and external audit<br>• Job descriptions and recruitment process for officers<br>• Member induction programme and development protocol<br>• Monitoring Officer appointed by BA<br>• Monitoring Officer Protocol<br>• Provision of legal advice to Members and officers<br>• Register of Member and Officer interests and related party interests<br>• Role descriptions for Members<br>• Scheme of Powers delegated to Chief Executive and other authorised officers<br>• Standards Committee<br>• Statutory Officers appointed by the Authority<br>• Whistleblowing Policy for Members<br>• Whistleblowing Policy for Officers |

**Table 2**
Principle B: Ensuring openness and comprehensive stakeholder engagement

| Sub-principles | Our evidence to support this principle |
|---|---|
| **Ensuring openness**<br><br>Demonstrating, documenting, and communicating the organisation's commitment to openness<br><br>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<br><br>Providing clear reasoning and evidence for decisions, in both public records and explanations to stakeholders, being explicit about the criteria, rationale and | • Annual Governance Statement<br>• BA Core Values<br>• BA website (includes public information about Members and their roles, officer roles, and how the public can input to and influence BA decisions)<br>• Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement)<br>• Chairs' briefings<br>• Committee meetings held in public and audio recordings of meetings available to the public on request<br>• Corporate Partnerships Register<br>• Fair and transparent data processing through privacy notices |

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| considerations used. In due course, making sure the impact and outcomes of those decisions are clear<br><br>Using formal and informal consultation and engagement to determine the most appropriate and effective interventions or courses of action | • Financial Regulations and Standing Orders Relating to Contracts<br>• Financial statements<br>• Information published in respect of expenditure over £250<br>• Member Allowances Scheme<br>• Public consultation processes for strategic plan reviews (e.g. Broads Plan, guiding strategies)<br>• Public question time at Authority meetings<br>• Publication of agendas and reports in line with Local Government Act 1972 requirements<br>• Record of decisions in committee minutes<br>• Use of Transparency Regulations 2015 |
| **Comprehensive stakeholder engagement and communications**<br><br>Engaging effectively with all stakeholders, making sure the purpose and aims for each stakeholder relationship are clear so outcomes are successful and sustainable<br><br>Developing formal and informal partnerships to encourage more efficient use of resources and more effective outcomes<br><br>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<br><br>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) provision is contributing towards intended outcomes<br><br>Having effective communication methods and making sure | **Engagement:**<br>• Appointment process to Navigation Committee and Broads Local Access Forum<br>• Broads Local Access Forum<br>• Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement)<br>• KPI annual reporting as part of NPA monitoring process to Defra<br>• Navigation Committee<br>• Public questions time at Authority meetings<br>• Regular meetings between Chairs and CEOs of BA and constituent local authorities<br>• Regular officer level liaison with partner organisations<br><br>**Communications:**<br>• Annual Business Plan, Annual Report and visitor publications (e.g. Broadcaster), social media accounts<br>• Broads Briefing newsletter from CEO<br>• Broadsheet (toll payer newsletter)<br>• Learning resources on BA website, including Broads Curriculum materials for schools<br>• Notices to Mariners |

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| members and officers are clear on their roles in community engagement<br><br>Encouraging, collecting, and evaluating the views and experiences of stakeholders of different backgrounds, including reference to future needs<br><br>Implementing effective feedback mechanisms to show how stakeholder views have been considered<br><br>Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity<br><br>Taking account of the impact of decisions on future generations of taxpayers and service users | |

**Table 3**

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

| Sub-principles | Our evidence to support this principle |
|---|---|
| **Defining outcomes**<br><br>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<br><br>Specifying the intended impact on/ changes for stakeholders in the short and longer term<br><br>Delivering defined outcomes sustainably basis within available resources<br><br>Identifying and managing risks to achieving outcomes | • Annual Business Plan<br>• BA guiding level strategies (e.g., Integrated Access, Sediment Management, Education, Biodiversity)<br>• Broads Local Plan (spatial planning policy)<br>• Broads Plan (key partnership strategy for the Broads, reviewed on 5-yearly cycle)<br>• Corporate and Directorate Risk Registers<br>• Corporate Partnerships Register<br>• Norfolk & Suffolk Broads Act 1998 (BA statutory purposes) |

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| Managing service user expectations with regard to setting priorities and making the best use of available resources | |
| **Considering social, economic and environmental benefits**<br><br>Considering and balancing the combined economic, social, and environmental impact of policies and plans when taking decisions about service provision<br><br>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<br><br>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<br><br>Ensuring fair access to services | • Broads Local Plan<br>• Broads Plan and guiding level strategies<br>• Norfolk & Suffolk Broads Act 1998 (BA statutory purposes)<br>• External Funding Guidance<br>• 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 |
|---|---|
| **Determining interventions**<br><br>Making sure decision makers receive objective and rigorous analyses of various options showing how intended outcomes would be achieved and associated risks, to achieve best value. | • BA and partner/stakeholder working groups<br>• Budget setting process<br>• Chairs’ briefing sessions<br>• Chairs’ Group<br>• Financial Regulations and Standing Orders Relating to Contracts<br>• Member working groups |

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| 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. | • Project boards for large partnership projects (e.g., FiPL)<br>• Public consultation responses informing strategic plan and policy reviews (e.g., Broads Plan, Broads Local Plan) |
| **Planning interventions**<br>Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities, and targets<br>Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered<br>Considering and monitoring risks facing each partner when working collaboratively, including shared risks<br>Having flexible and agile arrangements so mechanisms for delivering goods and services can adapt to changing circumstances<br>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<br>Ensuring capacity exists to generate the information required to review service quality regularly<br>Preparing budgets in accordance with objectives, strategies, and the medium-term financial plan<br>Informing medium- and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure, aimed at | • Annual budget processes approved by BA with consultation by Navigation Committee<br>• Financial Monitoring<br>• Financial Strategy<br>• Key Performance Indicator (KPI) annual reporting as part of National Park Authority monitoring process to Defra<br>• Performance reporting to Committees<br>• Regular monitoring undertaken by budget holders and Management Team and reported to committee<br>• Review cycles for Broads Plan, guiding strategies (e.g., Integrated Access Strategy, Biodiversity & Water Strategy) and Broads Local Plan<br>• Risk management (see principle F)<br>• Corporate Risk Register review by Risk, Audit & Governance Committee |

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| developing a sustainable funding strategy | |
| **Optimising achievement of outcomes**<br><br>Ensuring the medium-term financial strategy integrates and balances service priorities, affordability, and other resource constraints<br><br>Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term<br><br>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<br><br>Ensuring 'social value' through service planning and commissioning | • Annual setting of tolls in consultation with the Navigation Committee and through a member workshop<br>• Asset Management Strategy<br>• Budget and 3-year Financial Strategy agreed by BA<br>• Budget reports, management procedures, and training<br>• Budgets monitored by Risk Audit & Governance Committee and BA<br>• Capital, Treasury, and Investment Strategy<br>• Procurement Strategy and reference guide<br>• 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 |
|---|---|
| **Developing capacity**<br><br>Reviewing operations, performance, and use of assets on a regular basis to ensure their continuing effectiveness<br><br>Improving resource use through techniques such as benchmarking<br><br>Recognising the benefits of partnerships and collaborative | • Annual presentation to BA on major partnerships<br>• Health and Safety policies and procedures<br>• ICT Corporate Group review of ICT performance<br>• Management Team decision in recruitment processes<br>• Member and officer induction and appraisal programmes<br>• Corporate Risk Register review<br>• Whistleblowing Policy for Members |

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| working where added value can be achieved<br><br>Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources | • Whistleblowing Policy for Officers |
| **Developing leadership capacity**<br><br>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<br><br>Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body<br><br>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<br><br>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<br><br>Having structures in place to encourage public participation<br><br>Considering the leadership's own effectiveness and ensuring leaders | • Director of Resources compliance with CIPFA Statement on the Role of the Chief Finance Officer in Local Government<br>• Conditions of employment and HR policies<br>• Contract management in respect of externally provided services<br>• Data Protection Officer in place<br>• Financial Regulations and Standing Orders<br>• Member and officer appraisal programmes, Member Development Protocol<br>• Member workshops on key issues<br>• Monitoring Officer appointed by BA<br>• Scheme of Powers delegated to Chief Executive and other authorised officers<br>• Standards Committee<br>• Standing Orders for the Regulation of Authority Proceedings<br>• Terms of Reference for Committees |

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| are open to constructive feedback from peer review and inspections<br><br>Holding staff to account through regular performance reviews that take account of training or development needs<br><br>Maintaining the health and wellbeing of the workforce and helping individuals to maintain their own physical and mental wellbeing | |

**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 |
|---|---|
| **Managing risk**<br><br>Recognising risk management is integral to all activities and must be considered in all aspects of decision making<br><br>Implementing robust and integrated risk management arrangements and making sure they work effectively<br><br>Allocating clear responsibilities for managing individual risks | • Business Continuity Plan<br>• Corporate Risk Register (reviewed every 3 months and reported to every meeting of the Risk, Audit and Governance Committee)<br>• Counter Fraud, Corruption and Bribery Strategy and Response Plan<br>• Risk analysis in BA reports<br>• Risk Management Policy |
| **Managing performance**<br><br>Effectively monitor service delivery including planning, specification, execution, and independent post implementation review<br><br>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<br><br>Ensuring an effective scrutiny or oversight function is in place that provides constructive challenge and | • Risk, Audit and Governance Committee<br>• Capital, Treasury and Investment Policy<br>• Chairs' Group<br>• Financial Monitoring<br>• Financial Regulations and procedures<br>• Management Team and Section Head reviews of Directorate work plans and budgets<br>• Procurement Strategy<br>• Regular finance reports to BA, Risk, Audit & Governance Committee and Navigation Committee<br>• Risk and financial implications in reports to BA<br>• Standing Orders Relating to Contracts |

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| 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<br><br>Effectively and constructively challenging policies and objectives to support balanced and effective decision making<br><br>Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement<br><br>Ensuring consistency between specification stages (such as budgets) and post implementation reporting (such as financial statements) | • Statement of Accounts follows directorate headings<br>• Terms of Reference for Committees |
| **Developing robust internal control**<br><br>Aligning the risk management strategy and policies on internal control with achieving objectives<br><br>Regularly evaluating and monitoring risk management and internal control<br><br>Having effective counter fraud and anti-corruption arrangements in place<br><br>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<br><br>Having an audit committee or equivalent group/function, independent of the executive and accountable to the governing body | • Annual Governance Statement and Action Plan<br>• Annual Internal Audit plans include key controls and corporate governance<br>• Annual Report and Opinion provided by Head of Internal Audit with reference to governance, risk management and internal control arrangements<br>• Risk, Audit and Governance Committee<br>• Capital, Treasury, and Investment Strategy<br>• Codes of Conduct for Employees, for Members, and for Planning Committee Members and Standing Orders Relating to Contracts<br>• Counter Fraud, Corruption and Bribery Strategy and Response Plan<br>• Disciplinary Procedures for Officers<br>• Effective internal audit function resourced and maintained<br>• Financial Regulations, Contract Standing Orders and Procurement Strategy<br>• Internal and external annual audit processes<br>• Local Protocol on Member and Officer Relations<br>• Monitoring Officer Protocol |

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| | • Procurement Strategy<br>• Publication of reports and meeting minutes showing declarations of interest made<br>• Risk Owners (e.g., reporting to Corporate Risk Register)<br>• Scheme of Powers delegated to Chief Executive and other authorised officers<br>• Standing Orders Relating to Contracts<br>• Training for Members |
| **Managing data**<br>Having effective arrangements in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data<br>Having effective arrangements in place and operating when sharing data with other bodies<br>Regularly reviewing and auditing the quality and accuracy of data used in decision making and performance monitoring | • Annual Governance Statement<br>• Data and Information Retention Policy<br>• Data Asset Register, Privacy Notices and Protection policy<br>• Data Protection Officer and deputy (qualified Data Practitioner), data protection training to Members and officers<br>• Encryption of portable devices<br>• IT security arrangements<br>• Review of contracts to ensure data security provisions are incorporated<br>• Statement of Accounts narrative report |
| **Having strong public financial management**<br>Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance<br>Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls | • 3-year Financial Strategy<br>• Annual budget and budget management procedures<br>• Annual Business Plan<br>• Annual Statement of Accounts<br>• Assessment against CIPFA Financial Management Code<br>• Asset Management Strategy<br>• Capital, Treasury, and Investment Strategy<br>• Director of Resources compliance with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government<br>• Earmarked reserves for long-term replacement of assets<br>• External Audit reports<br>• Financial Regulations and procedures |

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| | • Financial statements<br>• Reports to BA include financial and risk considerations |

**Table 7**
Principle G: Implement good practice in transparency, reporting and audit to deliver effective accountability

| Sub-principles | Our evidence to support this principle |
|---|---|
| **Implementing good practice in transparency**<br><br>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<br><br>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 | • Annual Governance Statement and Action Plan<br>• Information published in respect of expenditure over £250<br>• Monthly data published on BA website in line with Local Government Transparency Code<br>• Payment performance statistics for invoices paid within 30 days published on the website on an annual basis<br>• Record of delegated decisions<br>• Scheme of Powers delegated to Chief Executive and other authorised officers<br>• Compliance with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations (2018) |
| **Implementing good practice in reporting**<br><br>Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way<br><br>Ensuring members and senior management own the results reported<br><br>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 | • Annual Governance Statement and Action Plan<br>• S17 officer reporting requirements<br>• Statements of Accounts narrative report<br>• Strategic Direction reports (BA annual strategic priorities) |

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| evidence to demonstrate good governance (AGS)<br><br>Apply Framework to jointly managed or shared service organisations as appropriate<br><br>Ensure performance information that accompanies the financial statements on a consistent and timely basis and the statements allow for comparison with other, similar organisations | |
| **Developing assurance and effective accountability**<br><br>Acting upon recommendations for corrective action made by external audit<br><br>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<br><br>Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations<br><br>Gaining assurance on risks associated with delivering services through third parties and evidencing this in the AGS<br><br>When working in partnership, make sure arrangements for accountability are clear and the need for wider public accountability is recognised and met. | • Annual Governance Statement and Action Plan<br>• Attendance of internal and external auditors at Risk, Audit and Governance Committee (RAGC)<br>• Audit actions formally logged, followed up and reported to RAGC<br>• Corporate and Directorate Risk Registers<br>• Follow up internal audit recommendations by Director of Resources and Senior Accountant and reported to every RAGC<br>• Head of Internal Audit compliance with CIPFA Statement on the Role of the Head of Internal Audit<br>• Internal audit function delivered by contract and meets PSIAS requirements |

(end of document)