

Review of Code of Corporate Governance
Report by Solicitor and Monitoring Officer

<p>Summary: The Code of Corporate Governance has been completely redrafted to reflect the 2016 CIPFA framework.</p> <p>Recommendation: That the Broads Authority reviews and comments upon the draft.</p>

1 Background

- 1.1 The Authority's current Code of Corporate Governance reflects the guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA), in particular their publication "Delivering Good Governance in local government framework".
- 1.2 The Accounts and Audit Regulations 2015 amended the existing 2011 Regulations and the Authority's Annual Governance Statement for 2015/16 envisaged that the Code of Corporate Governance would need to be revised in accordance with both the change in Regulations and the anticipation of a revised CIPFA Framework.
- 1.3 The new CIPFA guidance was published in 2016. It states that authorities should test their governance structures and partnerships against the principles contained in the Framework by:
 - Reviewing existing governance arrangements
 - Developing and maintaining an up-to-date local code of governance, including arrangements for ensuring on-going effectiveness
 - Reporting publicly on compliance with their own code on an annual basis and on how they have monitored the effectiveness of their governance arrangements in the year and on planned changes.
- 1.4 The new Framework also states that in order to achieve good governance, each local authority should be able to demonstrate that its governance structures comply with the core and sub-principles contained in the Framework. These are set out below. It is also crucial that the Framework is applied in a way that demonstrates the spirit and ethos of good governance which cannot be achieved by rules and procedures alone. Shared values that are integrated into the culture of an organisation and are reflected in behaviour and policy are hallmarks of good governance. The Authority has its shared values set out in the Core Values, which are within the new draft document.
- 1.5 The six core principles under the new Framework are:

- (A) Behaving with Integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
- (B) Ensuring openness and comprehensive stakeholder engagement
- (C) Defining outcomes in terms of sustainable economic, social and environmental benefits
- (D) Determining the interventions necessary to optimise the achievement of the intended outcomes
- (E) Developing the entity's capacity including the capability of its leadership and the individuals within it.
- (F) Managing risks and performance through robust internal control and strong public financial management.

1.6 In accordance with the above a new draft Code of Corporate Governance has been prepared by the Solicitor and Monitoring Officer. The document's Appendix has been prepared in two columns. On the left is a column setting out prescribed wording from the new sub-principles. On the right is a column setting out how we demonstrate compliance with these principles. The right hand column has been completed by the Solicitor and Monitoring Officer and the Chief Financial Officer and reviewed by Management Forum.

1.7 As part of the development process the draft Code has subsequently been reviewed by FSAC in March 2018 and incorporates comments from the Head of Internal Audit. It was considered that the Code should now be reviewed by the Broads Authority prior to adoption.

2 Conclusion

2.1 The Broads Authority's comments on the draft Code of Corporate Governance are welcomed. The current procedure is that any comments will be incorporated into a final version to be approved by the Chair of FSAC and then signed by the Chairman and Chief Executive.

Background papers: None

Author: David Harris

Date of report: 1 May 2018

Broads Plan Objectives: None

Appendix: Appendix 1 – Draft Code of Corporate Governance 2018

Broads Authority

Draft/ Code of Corporate Governance: 2018

1 Introduction

- 1.1 Governance is about how local government bodies ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner. It comprises the systems and processes, and cultures and values, by which local government bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities.
- 1.2 Good governance is more than making sure that things do not go wrong or fixing them if they do. Good governance adds value; it is the cornerstone for efficient and effective organisational performance. Accordingly, systems and structures for governance need to be supported by effective leadership and organisational culture. Within public services, a key focus of governance should include the attainment of sustainable economic, societal and environmental outcomes.

2 Code of Corporate Governance: Objectives

- 2.1 The principal objective of a code is to increase credibility, accountability and public confidence in local authorities, and all public bodies are encouraged to adopt a local code. A code helps:
- to develop a framework for corporate governance for the Authority based on good practice and external guidance;
 - to demonstrate compliance with the principles of good governance;
 - to continuously improve the Authority's effectiveness through an annual review of performance against the framework with an action plan to address weaknesses; and
 - to feed the results of this assessment into the Authority's Annual Governance Statement.

3 Delivering Good Governance

- 3.1 The following schedule, which forms the basis of the Authority's Code, has been developed using the structure recommended in the CIPFA/SOLACE document 'Delivering Good Governance in Local Government: Framework 2016 Edition'. This framework builds on the set of core principles recommended by the Independent Commission on Good Governance in Public Services in 2004 for underpinning the governance arrangements of all public sector organisations of:

- a clear definition of the body's purpose and desired outcomes;
- well-defined functions and responsibilities;
- an appropriate corporate culture;
- transparent decision making;
- a strong governance team; and
- real accountability to stakeholders.

3.2 The framework has seven core principles, a number of supporting principles and suggestions for source documents/good practice that may be used to demonstrate compliance. The core principles are:

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

3.3 The Broads Authority's Local Code of Corporate Governance , set out below, incorporates these principles and identifies the source documents, good practice and other means of demonstrating the Authority's compliance with the principles of good governance.

3.4 The Broads Authority has agreed the following core values as an expression of the values which will underpin the behaviour of its Members and staff.

- Sustainable – We consider the environment and financial implications in everything we do.
- Exemplary – We strive for excellence in all we do.
- Caring – We are considerate and respectful of each other
- Commitment – We are committed to making a difference to the Broads for the benefit of everyone
- Open and honest – We are open, honest and inclusive in all our decisions and communications

4 Commitment and Review

4.1 The Broads Authority is committed to a constant process of review and improvement and incorporating good governance by design into its policies and procedures. This includes a commitment to high ethical standards and its core values as a local ethics code. The schedule represents what the Authority does now or intends to do with immediate effect. Performance against the schedule is reviewed and updated on an annual basis, highlighting what has been done and any further improvements needed for the forthcoming year. The outcome of the review will be reflected in the Annual Governance Statement published each year with the Statement of Accounts, and actions which are outstanding will be incorporated into the Annual Governance Statement Action Plan.

5 Responsibilities

- 5.1 All Members and officers of the Broads Authority share responsibility for good governance.
- 5.2 The annual review of this Code will be initiated by the Solicitor and Monitoring Officer, who will consult with the Management Team, the Chief Financial Officer, the Head of Internal Audit and the Chair of the Financial Scrutiny and Audit Committee. Other senior staff will also be invited to contribute. Significant areas of concern raised during the annual review will be referred to the Management Team or to the appropriate committee for comment or decision.
- 5.3 Delegation is given to the Chief Executive to make the necessary changes/amendments to the Code as a result of the annual review to ensure it stays relevant and up to date. Any significant changes will be reported to the Authority as part of the report on the Annual Governance Statement, and any weaknesses or outstanding actions identified will be incorporated into the Action Plan for the following year.
- 5.4 The Annual Governance Statement is approved by the Authority and signed by the Chair and the Chief Executive on behalf of the Authority.

Signed:

Prof. Jacquelin Burgess
Chair of the Authority

Dr John Packman
Chief Executive

Date: XX XXXX 2018

Version: 2.0

Review date: February 2019

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	
We will:	Evidenced by:
<p>Behave with integrity:</p> <ul style="list-style-type: none"> • Ensure members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation • Ensure members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles) • Lead by example and using the above standard operating principles or values as a framework for decision making and other actions • Demonstrate, communicate and embed the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively 	<p>Committee Oversight:</p> <ul style="list-style-type: none"> • Annual Governance Statement • Financial Scrutiny and Audit Committee • Independent persons appointed • Arrangements for handling complaints against Members • Standing Orders for conduct of meetings <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Members' Code of Conduct incorporates Nolan Principles • Register of Interests for Members and declarations of interests made at meetings and recorded in minutes • Financial Regulations • Standing Orders relating to contracts • Declaration of Gifts and Hospitality for Members and Officers • Counter-fraud, Corruption and Bribery Strategy • Whistleblowing Policy • Local Protocol for Member and Officer Relations <p>Operational Procedures</p> <ul style="list-style-type: none"> • BA Core Values • Induction programme for new Members and staff including standards of behaviour expected • Annual performance appraisal for staff and members • Report template for decision making • Key processes audited and reported on
<p>Demonstrate strong commitment to ethical values:</p> <ul style="list-style-type: none"> • Seek to establish, monitor and maintain the organisation's ethical standards and performance Underpin personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation • Develop and maintain robust policies and procedures which place emphasis on agreed ethical values • Ensure that external providers of services on behalf of the organisation are required to act with integrity and in compliance with ethical standards expected by the organisation 	<p>Committee Oversight:</p> <ul style="list-style-type: none"> • Member/officer performance appraisal process • Use of Independent Persons in complaints procedures <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Members' and Officer Codes of Conduct • Whistleblowing Policy • Equality and Diversity Policy • Procurement procedures • Recruitment Procedure • Members considered a report on ethics in the Authority in 2017. • Investors in People accredited Silver in December 2017 <p>Operational Procedures</p> <ul style="list-style-type: none"> • BA Core values • Equality Working Group set up • Job descriptions
<p>Respect the rule of law</p> <ul style="list-style-type: none"> • Ensure members and staff demonstrate a strong commitment to the rule of the 	<p>Committee Oversight:</p> <ul style="list-style-type: none"> • Statutory Officers appointed by the Full

<p>law as well as adhering to relevant laws and regulations</p> <ul style="list-style-type: none"> • Create the conditions to ensure that the statutory officers, other key post holders, and members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements • Strive to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders • Deal with breaches of legal and regulatory provisions effectively. • Ensure corruption and misuse of power are dealt with effectively 	<p>Authority</p> <ul style="list-style-type: none"> • Committee structure in place with terms of reference • Monitoring Officer in place • In-house practicing Solicitor • Committee support <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Whistleblowing policy • Financial Regulations, Contract Standing orders and Procurement Strategy • Codes of conduct • Counter-fraud, Corruption and Bribery Strategy • Scheme of delegations • Disciplinary Procedures <p>Operational Procedures</p> <ul style="list-style-type: none"> • Member induction programme and development protocol • Recruitment and Selection Policy • Provision of legal advice to officers and members to ensure compliance with law • Compliance with CIPFA's statement on the role of the Chief Finance Officer in Local Govt (CIPFA 2015) • Job descriptions • Internal and external audit • Register of member's and officers interests and related party interest
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Principle B: Ensuring openness and comprehensive stakeholder engagement	
We will:	Evidenced by:
<p>Be open</p> <ul style="list-style-type: none"> • Ensure an open culture through demonstrating, documenting and communicating the organisation's commitment to openness • Make decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided • Provide clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear • Use formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action 	<p>Committee Oversight:</p> <ul style="list-style-type: none"> • Availability of audio recordings of meetings • Committee meetings held in public and authority • Publication of agendas and reports in line with Local Government Act1972 requirements • Chairman's briefing • Decision Records • Public participation at BA meetings <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Financial Regulations and Standing Orders • Record of delegated decisions • Broads Plan • Annual review • Access to information policy • Broads Authority website (includes - publicly available information about who the Members are and what they do, who the officers are and how the public can input and influence Authority decisions) • Member Allowance Scheme • Fair and transparent data processing through privacy notices <p>Operational Procedures</p> <ul style="list-style-type: none"> • BA core values • Financial statements • Information published in respect of expenditure over £250 • Public consultation over local plan • Broads Forum • Strategic partnerships Register • Use of Transparency Regulations 2015
<p>Engage with stakeholders</p> <ul style="list-style-type: none"> • Effective engagement with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably • Develop formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively • Ensure that partnerships are based on: – trust – a shared commitment to change – a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit 	<p>Committee Oversight:</p> <ul style="list-style-type: none"> • Appointment process to Navigation Committee <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Development of the Broads Plan • Communication Strategy • Regular management team meetings with stakeholder bodies • 2 x Parish Forums each year <p>Operational Procedures</p> <ul style="list-style-type: none"> • Broads Authority KPI performance indicators • Visitor survey • Newsletters • Broadcaster

	<ul style="list-style-type: none"> • Broad Sheet
<p>Engage with individual citizens and service users:</p> <ul style="list-style-type: none"> • Establish a clear policy on the type of issues that the organisation will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes • Ensure that communication methods are effective and that members and officers are clear about their roles with regard to community engagement • Encourage, collection and evaluation of the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs • Implement effective feedback mechanisms in order to demonstrate how views have been taken into account • Balance feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity • Take account of the impact of decisions on future generations of tax payers and service users 	<p>Committee Oversight</p> <ul style="list-style-type: none"> • Navigation Committee • Public questions • Broads Plan updates – May and November • Broads Local Access Forum <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Communication Strategy • Corporate Twitter and Facebook • Notices to Mariners • “Ask JP” • Broadland Futures Initiative - Communication and Engagement Plan <p>Operational Procedures</p> <ul style="list-style-type: none"> • Broads Plan updates • Learning resources on website • Annual Report and Business Plan • Ad-hoc surveys e.g. Insight Track • Regular Liaison meetings with key organisations e.g. NSBA, Parish Forums, HLF. • Consultation in relation to key document preparation such as broads Plan, Local Plan and Guiding Strategies.

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits	
We will:	Evidenced by:
<p>Define outcomes:</p> <ul style="list-style-type: none"> • Have a clear vision, which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation's overall strategy, planning and other decisions • Specify the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer • Deliver defined outcomes on a sustainable basis within the resources that will be available • Identify and manage risks to the achievement of outcomes • Manage service users' expectations effectively with regard to determining priorities and making the best use of the resources available 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Statutory Purposes set out in Norfolk and Suffolk Broads Act 1998 <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Broads Plan based on the shared vision for the Norfolk and Suffolk Broads • Core Values <p>Operational Procedures</p> <ul style="list-style-type: none"> • Local Plan through consultation stage • Strategic Partnerships Register • Some elements of Strategic Risk Register
<p>Consider the social, economic and environmental benefits:</p> <ul style="list-style-type: none"> • Consider and balance the combined economic, social and environmental impact of policies and plans when taking decisions about service provision • Take a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints • Determine the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs • Ensure fair access to services 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Statutory purposes <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Equalities working group • Project Development Group and procedure for new projects • Public consultation on preparation of key documents such as Broads Plan and Local Plan <p>Operational Procedures</p>

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.	
We will:	Evidenced by:
<p>Determining interventions:</p> <ul style="list-style-type: none"> • Ensure decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore ensuring best value is achieved however services are provided • Consider feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Chairman's briefing • Committee chairs <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Broads Plan based on the shared vision for the Broads agreed with partners • Development of Local Plan • Financial Regulations and Contract Standing orders <p>Operational Procedures</p> <ul style="list-style-type: none"> • Budget setting process • Project Development Group and procedure • Project boards for large projects such as CANAPE and Water Mills and Marshes
<p>Planning interventions:</p> <ul style="list-style-type: none"> • Establish and implement robust planning and control cycles that cover strategic and operational plans, priorities and targets • Engage with internal and external stakeholders in determining how services and other courses of action should be planned and delivered • Consider and monitor risks facing each partner when working collaboratively, including shared risks • Ensure arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances • Establish appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured • Ensure capacity exists to generate the information required to review service quality regularly • Prepare budgets in accordance with objectives, strategies and the medium term financial plan • Inform medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Annual budget processes • Budget plan agreed by BA • Committee review of Strategic Risk Register • Performance reporting to Committee <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Communication strategy • Risk management • Financial Strategy <p>Operational Procedures</p> <ul style="list-style-type: none"> • Budget monitoring and performance monitoring undertaken on a regular basis by budget holders and Management Team. • Budget setting process includes Members and senior managers Financial Monitor
<p>Optimise achievement of outcomes:</p> <ul style="list-style-type: none"> • Ensure the medium term financial strategy 	<p>Committee Oversight:</p>

<p>integrates and balances service priorities, affordability and other resource constraints</p> <ul style="list-style-type: none"> • Ensure the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term • Ensure the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage • Ensure the achievement of 'social value through service planning and commissioning. 	<ul style="list-style-type: none"> • Budgets monitored by FSAC/BA • Budget and 3-year strategy agreed by BA • Budget reports • Annual Toll-setting <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Standing Orders relating to contracts • Asset Management Strategy • Treasury and Investment Strategy • Procurement Strategy <p>Operational Procedures</p> <ul style="list-style-type: none"> • Budget Management Procedures • Budget Holder Training • Resource allocation working group • (planned) Tender Guidance
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Principle E: Developing the Authority's capacity, including the capacity of its leadership and the individuals within it.	
We will:	Evidenced by:
<p>Develop capacity:</p> <ul style="list-style-type: none"> • Review operations, performance and use of assets on a regular basis to ensure their continuing effectiveness • Improve resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently • Recognise the benefits of partnerships and collaborative working where added value can be achieved • Develop and maintain an effective workforce plan to enhance the strategic allocation of resources 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Annual review of Partnerships <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Member/officer induction and appraisal programmes • IT strategy <p>Operational Procedures</p> <ul style="list-style-type: none"> • Appropriate job profiles used in recruitment • learning and development plans • Training events • In-house training
<p>Develop the capability of leadership:</p> <ul style="list-style-type: none"> • Develop protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained <p>Publish a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body</p> <ul style="list-style-type: none"> • Ensure the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority • Develop the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks • Ensure that there are structures in place to encourage public participation • Take steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections „ Holding staff to account through regular performance reviews which take account of training or development needs • Ensure arrangements are in place to 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Scheme of Powers delegated to officers • Terms of Reference for Committees <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Member Development Protocol • Chief Finance Officer compliance with both the CIPFA Statement on the Role of the Chief Finance Officer in Local Government • Monitoring Officer • Data Protection Officer (GDPR –P) • Financial Regulations and Standing Orders • Communication Strategy • HR policies in place <p>Operational Procedures</p> <ul style="list-style-type: none"> • Conditions of employment • Contract management in respect of externally provided services • Member workshops on key issues • Induction programme for staff and members • Annual Member appraisal

maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing	
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Principle F: Managing risks and performance through robust internal controls and strong public finance management	
We will:	Evidenced by:
<p>Manage risk</p> <ul style="list-style-type: none"> • Recognise that risk management is an integral part of all activities and must be considered in all aspects of decision making • Implement robust and integrated risk management arrangements and ensuring that they are working effectively • Ensure that responsibilities for managing individual risks are clearly allocated 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Regular risk reporting to FSAC • Risk analysis in BA reports <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Strategic Risk Register • Insurance policies in place • Whistleblowing Policy • Counter-fraud, Corruption and Bribery Strategy • Health and Safety policies and procedures <p>Operational Procedures</p> <ul style="list-style-type: none"> • Risk assessment as part of project planning • Strategic Risk Register reviewed every 6 months • Review of Strategic Risk Register by Management Forum
<p>Manage performance</p> <ul style="list-style-type: none"> • Monitor service delivery effectively including planning, specification, execution and independent post implementation review • Make decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook • Ensure an effective scrutiny or oversight function is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible (Or, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making • Provide members and senior management with regular reports on service delivery plans and on progress towards outcome achievement. • Ensure there is consistency between specification stages (such as budgets) and post implementation reporting (eg financial statements) 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Chairs and FSAC meetings • Chairman's briefings • Terms of reference for Committees • Regular Finance Reports to BA/FSAC/Nav Comm <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Financial regulations • Standing orders relating to Contracts • Procurement Strategy • Treasury and Investment Policy <p>Operational Procedures</p> <ul style="list-style-type: none"> • Financial Monitor • Section heads' review of work plan and budgets • Statement of Accounts follows budget headings • Risk and financial implications included in reports to BA
<p>Develop robust internal control</p> <ul style="list-style-type: none"> • Align the risk management strategy and policies on internal control with achieving objectives • Evaluate and monitor risk management and internal control on a regular basis 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Training for Members • Publication of reports and meeting minutes showing declarations of interest made • Annual Governance Statement • FSAC

<ul style="list-style-type: none"> • Ensure effective counter fraud and anti-corruption arrangements are in place • Ensure additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor • Ensure an audit committee or equivalent group/ function, which is independent of the executive and accountable to the governing body 	<p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Standing Orders relating to Contracts • Scheme of Delegation of powers to Officers • Financial Regulations • Counter-Fraud, Corruption and Bribery Strategy • Contract Standing Orders and Procurement Strategy • Members' and Officer Codes of Conduct • Investors in People • Treasury and Investment Strategy <p>Operational Procedures</p> <ul style="list-style-type: none"> • Effective internal audit function resourced and maintained • Annual Internal Audit plans include key control and corporate governance • Annual Report and Opinion provided by the Head of Internal Audit with reference to governance, risk management and internal control arrangements • Risk Owners (e.g. reporting into Strategic Risk Register)
<p>Manage data</p> <ul style="list-style-type: none"> • Ensure effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data • Ensure effective arrangements are in place and operating effectively when sharing data with other bodies • Review and audit regularly the quality and accuracy of data used in decision making and performance monitoring 	<p>Committee Oversight :</p> <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Security arrangements in place in IT • Data Protection Policy • Data and Information Retention Policy • Data Asset Register • Encryption of portable devices <p>Operational Procedures</p> <ul style="list-style-type: none"> • Training to all staff on GDPR • Data Protection Officer (qualified as Data Practitioner) • Review of contracts to ensure data security provisions are incorporated • Training on data protection • Data privacy notices • Encryption of portable devices • Statement of Accounts narrative report • Annual Report
<p>Have strong public financial management</p> <ul style="list-style-type: none"> • Ensure financial management supports both long term achievement of outcomes and short-term financial and operational performance • Ensure well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • External Audit reports • Business plan – BA • 3-year Financial Strategy • Reports to BA include financial and risk considerations <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Chief Finance Officer compliance with the <i>CIPFA Statement on the Role of the Chief Finance Officer in Local Government</i>

	<ul style="list-style-type: none">• Financial statements• Financial Regulations and procedures• Treasury and Investment Strategy• Asset Management Strategy <p>Operational Procedures</p> <ul style="list-style-type: none">• Annual budget• Budget Management Procedures• Annual Statement of Accounts• Earmarked reserves for long-term replacement of assets
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Principle G: Implement good practice in transparency, reporting and audit to deliver effective accountability.	
We will:	Evidenced by:
<p>Implement good practice in transparency</p> <ul style="list-style-type: none"> • Write and communicate reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate • Strike a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Annual Governance Statement • Records of delegated decisions • Authority website <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Standing Orders • Scheme of delegation of powers <p>Operational Procedures</p> <ul style="list-style-type: none"> • Monthly data on web site following Transparency Regs •
<p>Implement good practice in reporting</p> <ul style="list-style-type: none"> • Report at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way • Ensure members and senior management own the results reported • Ensure robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement) • Ensure that this Framework is applied to jointly managed or shared service organisations as appropriate • Ensure the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • S17 officer reporting requirements • Annual Governance Statement prepared for BA • Action plan for following year in Annual Governance Statement and a summary of implementation of the previous year's Action Plan • Statements of Accounts to BA and Budget <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Broads Plan • Strategic Priorities <p>Operational Procedures</p> <ul style="list-style-type: none"> • Solicitor and Monitoring Officer implements annual review • Service Level Agreements • Annual Report • Year-end timetable • Whole of Government Accounts (WGA)
<p>Develop assurance and effective accountability</p> <ul style="list-style-type: none"> • Ensure that recommendations for corrective action made by external audit are acted upon • Ensure an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon • Welcome peer challenge, reviews and inspections from regulatory bodies and implementing recommendations • Gain assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement 	<p>Committee Oversight :</p> <ul style="list-style-type: none"> • Attendance of internal and external audit at FSAC • Peer review undertaken in 2017 • Annual Governance Statement • Annual Governance Statement action plan <p>Corporate Policies and Strategies:</p> <ul style="list-style-type: none"> • Internal audit function delivered by contract and meets PSIAS requirements • Head of Internal Audit compliance with the CIPFA Statement on the Role of the Head of Internal Audit • Follow up of internal audit recommendations undertaken by the Chief Finance Officer and periodically reported to the FSAC

<ul style="list-style-type: none">• Ensure that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met	<ul style="list-style-type: none">• Strategic Risk Register• Investors in People accreditation <p>Operational Procedures</p> <ul style="list-style-type: none">• Audit actions are formally logged and followed up and reported to committee• Annual Review• Reviews of Strategic Partnerships
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