

Broads Authority Code of Corporate Governance 2019

- 1.1 The Code of Corporate Governance helps the Broads Authority, as a public body, to develop a governance framework based on good practice and external guidance and to demonstrate compliance with the principles of good governance.
- 1.2 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 to benefit the economy, the environment and society.
- 1.3 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 all share responsibility for good governance.
- 1.4 We review and update the Code every year through consultation with the Management Team, Chief Financial Officer and other staff, the Head of Internal Audit and the Chair of the Audit and Risk Committee. Significant areas of concern raised in the review are referred to the Management Team or appropriate committee for comment or decision.
- 1.5 The Chief Executive is delegated to make necessary changes to the Code as a result of the review to keep it up-to-date. Significant changes 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 Action Plan for the following year. The Code is approved by the Authority and signed by the Chair and Chief Executive.

Signed: Bill Dickson, Chair of the Authority

Signed: John Packman, Chief Executive

Date 26 July 2019 (Review date April 2020)

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Broads Authority Code of Corporate Governance: Schedule (July 2019)

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 2019/20 and report the results to the Authority meeting in July 2020 as part of the Annual Governance Statement.

Table 1

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

Sub principles	Our evidence to support this principle
<p>Behaving with integrity</p> <ul style="list-style-type: none"> ➤ 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 ➤ 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) ➤ 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 	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Appointment of Independent Persons • Audit and Risk Committee oversight • Code of Conduct for Employees (HR Policy 2), Members and Planning Committee Members • Members Counter Fraud, Corruption and Bribery Strategy & Response Plan • Declaration of Gifts and Hospitality for Members and Officers • Disciplinary Procedures for Officers (HR Policy 11) • Financial Regulations, Contract Standing Orders and Procurement Strategy • Internal and External Audit • Local Protocol on Member and Officer Relations • Member and Officer induction and annual appraisal programmes • BA Core Values • Register of Interests for Members and declarations of interests made at meetings and recorded in minutes

Sub principles	Our evidence to support this principle
	<ul style="list-style-type: none"> • Safeguarding Policy (HR Policy 22) • Standing Orders Relating to Contracts • Standing Orders for the regulation of Authority proceedings • Terms of Reference of Committees • Whistleblowing Policy for Officers (HR Policy 15)
<p>Demonstrating strong commitment to ethical values</p> <ul style="list-style-type: none"> ➤ Establishing, monitoring and maintaining the organisation’s ethical standards and performance ➤ Underpinning personal behaviour with ethical values that permeate all aspects of the organisation’s culture and operation ➤ Developing and maintaining robust policies and procedures that place emphasis on agreed ethical values ➤ Making sure external providers of services on behalf of the organisation act with integrity and in compliance with ethical standards expected by the organisation 	<ul style="list-style-type: none"> • Annual performance appraisal for Members and Officers • BA Core Values • Codes of Conduct for Employees (HR Policy 2), Members and Planning Committee Members • Equality Policy (HR Policy 1) • Investors in People accredited Silver in Dec 2018 • Procurement Strategy and procedures • Recruitment & Selection Policy (HR Policy 16) and procedures • Use of Independent Persons in complaints procedures • Whistleblowing Policy for Officers (HR Policy 15)
<p>Respecting the rule of law</p> <ul style="list-style-type: none"> ➤ Demonstrating a strong commitment to the rule of the law as well as adhering to relevant laws and regulations ➤ Making sure statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements 	<ul style="list-style-type: none"> • Codes of Conduct for Employees (HR Policy 2), for Members, and for Planning Committee Members and Officers • Committee structure in place with Terms of Reference, including powers reserved to the BA • Compliance with CIPFA’s statement on the role of the Chief Finance Officer in Local Govt (CIPFA 2015)

Sub principles	Our evidence to support this principle
<ul style="list-style-type: none"> ➤ Making the best use of the full powers available for the benefit of citizens, communities and other stakeholders ➤ Dealing effectively with breaches of legal and regulatory provisions ➤ Dealing effectively with corruption and misuse of power 	<ul style="list-style-type: none"> • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Disciplinary Procedures for Officers (HR Policy 11) • Financial Regulations, Contract Standing Orders and Procurement Strategy • Internal and external audit • Job descriptions and recruitment process for officers • Member induction programme and development protocol • Monitoring Officer appointed by BA • Provision of legal advice to Members and Officers • Register of Member and Officer interests and related party interests • Role descriptions for Members • Scheme of Powers Delegated to Officers • Statutory Officers appointed by the Authority • Whistleblowing Policy for Officers (HR Policy 15)

Table 2

Principle B: Ensuring openness and comprehensive stakeholder engagement

Sub principles	Our evidence to support this principle
<p>Ensuring openness</p> <ul style="list-style-type: none"> ➤ Demonstrating, documenting and communicating the organisation’s commitment to openness ➤ Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption 	<ul style="list-style-type: none"> • Annual Governance Statement • BA Core Values • BA website (includes public information about Members and their roles, Officer roles, and how the public can input to and influence BA decisions)

Sub principles	Our evidence to support this principle
<p>is for openness - if that is not the case, a justification for the reasoning for keeping a decision confidential is provided</p> <ul style="list-style-type: none"> ➤ Providing clear reasoning and evidence for decisions, in both public records and explanations to stakeholders, being explicit about the criteria, rationale and considerations used. In due course, making sure the impact and outcomes of those decisions are clear ➤ Using formal and informal consultation and engagement to determine the most appropriate and effective interventions or courses of action 	<ul style="list-style-type: none"> • Broads Engage stakeholder events and promotion • Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement) • Chairman’s briefings • Committee meetings held in public and audio recordings of meetings available to public on request • Fair and transparent data processing through privacy notices • Financial Regulations and Standing Orders Relating to Contracts • Financial statements • Information published in respect of expenditure over £250 • Member Allowance Scheme • Public consultation processes for strategic plan reviews (e.g. Broads Plan, guiding strategies) • Public question time at committee meetings • Publication of agendas and reports in line with Local Government Act1972 requirements • Record of decisions in committee minutes • Strategic Partnerships Register • Use of Transparency Regulations 2015
<p>Comprehensive stakeholder engagement</p> <ul style="list-style-type: none"> ➤ Engaging effectively with all stakeholders, making sure the purpose and aims for each stakeholder 	<ul style="list-style-type: none"> • Annual Business Plan, Annual Report and visitor publications (e.g. Broadcaster), social media accounts

Sub principles	Our evidence to support this principle
<p>relationship are clear so outcomes are successful and sustainable</p> <ul style="list-style-type: none"> ➤ Developing formal and informal partnerships to encourage more efficient use of resources and more effective outcomes ➤ 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 ➤ 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 ➤ Having effective communication methods and making sure members and officers are clear on their roles in community engagement ➤ Encouraging, collecting and evaluating the views and experiences of stakeholders of different backgrounds, including reference to future needs ➤ Implementing effective feedback mechanisms to show how stakeholder views have been considered ➤ Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity ➤ Taking account of the impact of decisions on future generations of tax payers and service users 	<ul style="list-style-type: none"> • Appointment process to Navigation Committee and Broads Local Access Forum • Broads Briefing monthly newsletter from CEO • Broads Engage stakeholder events (e.g. workshops, Parish Forums), feedback processes and promotion • Broads Local Access Forum • Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement) • Broads Plan 6-monthly progress update report (and continual progress monitoring on e-system) • Broadsheet (toll payer newsletter) • KPI annual reporting as part of NPA monitoring process to Defra • Learning resources on BA website, including Broads Curriculum materials for schools • Navigation Committee • Notices to Mariners • Public questions time at committee meetings • Regular meetings between Chairs and CEOs of BA and constituent local authorities • Regular officer level liaison with partner organisations • Visitor and user surveys

Table 3

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

Sub principles	Our evidence to support this principle
<p>Defining outcomes</p> <ul style="list-style-type: none"> ➤ Having a clear vision statement of the organisation’s purpose and intended outcomes, with performance indicators, that provide the basis for its overall strategy, planning and other decisions ➤ Specifying the intended impact on/ changes for stakeholders in the short and longer term ➤ Delivering defined outcomes sustainably basis within available resources ➤ Identifying and managing risks to achieving outcomes ➤ Managing service user expectations with regard to setting priorities and making the best use of available resources 	<ul style="list-style-type: none"> • Norfolk & Suffolk Broads Act 1998 (BA statutory purposes) • Annual Business Plan • BA guiding level strategies (e.g. Integrated Access, Sediment Management, Education, Biodiversity) • Broads Local Plan (spatial planning policy) • Broads Plan (key partnership strategy for the Broads, reviewed on 5-yearly cycle) • Risk Register • Strategic Partnerships Register
<p>Considering social, economic and environmental benefits</p> <ul style="list-style-type: none"> ➤ Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision ➤ 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 ➤ Determining the wider public interest associated with balancing conflicting interests in achieving the various economic, social and environmental 	<ul style="list-style-type: none"> • Norfolk & Suffolk Broads Act 1998 (BA statutory purposes) • Broads Local Plan • Broads Plan and guiding level strategies • Equalities Working Group • Project Development Group procedures • Public consultation for strategic plan reviews

Sub principles	Our evidence to support this principle
<p>benefits, through consultation where possible, to ensure appropriate trade-offs</p> <p>➤ Ensuring fair access to services</p>	

Table 4

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

Sub principles	Our evidence to support this principle
<p>Determining interventions</p> <p>➤ Making sure decision makers receive objective and rigorous analyses of various options showing how intended outcomes would be achieved and associated risks, to achieve best value.</p> <p>➤ Considering stakeholder feedback when making decisions about service improvements, or where services are no longer required, to prioritise competing demands and limited resources such as people, skills and land, and bearing in mind future impacts.</p>	<ul style="list-style-type: none"> • BA and partner/stakeholder working groups • Budget setting process • Chairman’s briefing sessions • Chairs’ Group • Financial Regulations and Standing Orders Relating to Contracts • Member working groups • Project boards for large partnership projects (e.g. CANAPE and Water, Mills & Marshes) • Project Development Group procedures • Public consultation responses informing strategic plan and policy reviews (e.g. Broads Plan, Broads Local Plan)
<p>Planning interventions</p> <p>➤ Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets</p> <p>➤ Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered</p>	<ul style="list-style-type: none"> • Annual budget processes approved by BA with consultation by Navigation Committee • Financial Monitor • Financial Strategy • Key Performance Indicator (KPI) annual reporting as part of monitoring process to Defra • Performance reporting to Committees

Sub principles	Our evidence to support this principle
<ul style="list-style-type: none"> ➤ Considering and monitoring risks facing each partner when working collaboratively, including shared risks ➤ Having flexible and agile arrangements so mechanisms for delivering goods and services can adapt to changing circumstances ➤ 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 ➤ Ensuring capacity exists to generate the information required to review service quality regularly ➤ Preparing budgets in accordance with objectives, strategies and the medium-term financial plan ➤ Informing medium- and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure, aimed at developing a sustainable funding strategy 	<ul style="list-style-type: none"> • Regular monitoring undertaken by budget holders and Management Team and reported to committee • Review cycles for Broads Plan, guiding strategies (e.g. Integrated Access Strategy, Biodiversity & Water Strategy) and Broads Local Plan • Risk management (see principle F) • Strategic Risk Register reviewed regularly by Audit & Risk Committee
<p>Optimising achievement of outcomes</p> <ul style="list-style-type: none"> ➤ Ensuring the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints ➤ Ensuring the budgeting process is all- inclusive, taking into account the full cost of operations over the medium and longer term ➤ 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 	<ul style="list-style-type: none"> • Annual setting of tolls in consultation with Navigation Committee and Member Working Group • Asset Management Strategy • Budget and 3-year Financial Strategy agreed by BA • Budget reports, management procedures and training • Budgets monitored by Audit & Risk Committee and BA • Capital, Treasury and Investment Strategy • Procurement Strategy and reference guide

Sub principles	Our evidence to support this principle
<p>budgetary period, to achieve outcomes while optimising resource use</p> <p>➤ Ensuring ‘social value’ through service planning and commissioning</p>	<ul style="list-style-type: none"> • Standing Orders Relating to Contracts

Table 5

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

Sub principles	Our evidence to support this principle
<p>Developing capacity</p> <p>➤ Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness</p> <p>➤ Improving resource use through techniques such as benchmarking</p> <p>➤ Recognising the benefits of partnerships and collaborative working where added value can be achieved</p> <p>➤ Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources</p>	<ul style="list-style-type: none"> • Annual presentation to BA on major partnerships • Health and Safety policies and procedures • ICT Corporate Group review of ICT performance • Management Team decision in recruitment processes • Member and Officer induction and appraisal programmes • Strategic Risk Register review • Whistleblowing Policy for Officers (HR Policy 15)
<p>Developing leadership capacity</p> <p>➤ Developing protocols to ensure elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship, and that a shared understanding of roles and objectives is maintained</p> <p>➤ Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body</p> <p>➤ Ensuring the Chair and Chief Executive Officer have clearly defined and distinctive leadership roles within a</p>	<ul style="list-style-type: none"> • Chief Finance Officer compliance with CIPFA Statement on the Role of the Chief Finance Officer in Local Government • Conditions of employment and HR policies • Contract management in respect of externally provided services • Data Protection Officer in place • Financial Regulations and Standing Orders • Member and Officer appraisal programmes, Member Development Protocol • Member workshops on key issues

Sub principles	Our evidence to support this principle
<p>structure whereby the CEO leads in implementing strategy and managing the delivery of services and other outputs set by members, and each provides a check and a balance for each other's authority</p> <ul style="list-style-type: none"> ➤ 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 ➤ Having structures in place to encourage public participation ➤ Considering 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 that take account of training or development needs ➤ Maintaining the health and wellbeing of the workforce and helping individuals to maintain their own physical and mental wellbeing 	<ul style="list-style-type: none"> • Monitoring Officer appointed by BA • Scheme of Powers Delegated to Officers • Standing Orders for the Regulation of Authority Proceedings • Terms of Reference for Committees

Table 6
Principle F: Managing risks and performance through robust internal controls and strong public finance management

Sub principles	Our evidence to support this principle
<p>Managing risk</p> <ul style="list-style-type: none"> ➤ Recognising risk management is integral to all activities and must be considered in all aspects of decision making ➤ Implementing robust and integrated risk management arrangements and making sure they work effectively 	<ul style="list-style-type: none"> • Business Continuity Plan and Disaster Recovery Plan • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Risk analysis in BA reports

Sub principles	Our evidence to support this principle
<ul style="list-style-type: none"> ➤ Allocating clear responsibilities for managing individual risks 	<ul style="list-style-type: none"> • Risk Management Policy • Strategic Risk Register (reviewed every 6 months and reported to Audit and Risk Committee)
<p>Managing performance</p> <ul style="list-style-type: none"> ➤ Effectively monitor service delivery including planning, specification, execution and independent post implementation review ➤ 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 ➤ Ensuring an effective scrutiny or oversight function is in place that provides constructive challenge and debate on policies and objectives before, during and after decisions are made. This will help enhance the performance of the organisation and any other organisation (or committee system) for which it is responsible ➤ Effectively and constructively challenging and policies and objectives to support balanced and effective decision making ➤ Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement ➤ Ensuring consistency between specification stages (such as budgets) and post implementation reporting (such as financial statements) 	<ul style="list-style-type: none"> • Audit and Risk Committee • Capital, Treasury and Investment Policy • Chairs’ Group • Financial Monitor • Financial Regulations and procedures • Management Team and Section Head reviews of Directorate work plans and budgets • Procurement Strategy • Regular finance reports to BA, Audit & Risk Committee and Navigation Committee • Risk and financial implications in reports to BA • Standing Orders Relating to Contracts • Statement of Accounts follows budget headings • Terms of Reference for Committees

Sub principles	Our evidence to support this principle
<p>Developing robust internal control</p> <ul style="list-style-type: none"> ➤ Aligning the risk management strategy and policies on internal control with achieving objectives ➤ Regularly evaluating and monitoring risk management and internal control ➤ Having effective counter fraud and anti-corruption arrangements in place ➤ 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 ➤ Having an audit committee or equivalent group/function, independent of the executive and accountable to the governing body 	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Annual Internal Audit plans include key control and corporate governance • Annual Report and Opinion provided by Head of Internal Audit with ref to governance, risk management and internal control arrangements • Codes of Conduct for Employees (HR Policy 2), for Members, and for Planning Committee Members • Standing Orders Relating to Contracts • Procurement Strategy • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Disciplinary Procedures for Officers (HR Policy 11) • Effective internal audit function resourced and maintained • Financial Regulations, Contract Standing Orders and Procurement Strategy • Audit and Risk Committee • Investors in People (Silver accreditation Dec 2018) • Internal and external annual audit processes • Local Protocol on Member and Officer Relations • Publication of reports and meeting minutes showing declarations of interest made • Risk Owners (e.g. reporting to Strategic Risk Register) • Scheme of Delegation of Powers to Officers

Sub principles	Our evidence to support this principle
	<ul style="list-style-type: none"> • Standing Orders Relating to Contracts • Training for Members • Treasury and Investment Strategy
<p>Managing data</p> <ul style="list-style-type: none"> ➤ Having effective arrangements in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data ➤ Having effective arrangements in place and operating when sharing data with other bodies ➤ Regularly reviewing and auditing the quality and accuracy of data used in decision making and performance monitoring 	<ul style="list-style-type: none"> • Annual Governance Statement • Data and Information Retention Policy • Data Asset Register, privacy notices and Protection policy • Data Protection Officer (qualified Data Practitioner), data protection training to Members and Officers • Encryption of portable devices • IT security arrangements • Review of contracts to ensure data security provisions are incorporated • Statement of Accounts narrative report
<p>Having strong public financial management</p> <ul style="list-style-type: none"> ➤ Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance ➤ Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls 	<ul style="list-style-type: none"> • 3-year Financial Strategy • Annual budget and budget management procedures • Annual Business Plan • Annual Statement of Accounts • Asset Management Strategy • Chief Finance Officer compliance with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government • Earmarked reserves for long-term replacement of assets • External Audit reports • Financial Regulations and procedures • Financial statements • Reports to BA include financial and risk considerations

Sub principles	Our evidence to support this principle
	<ul style="list-style-type: none"> • Treasury and Investment Strategy

Table 7

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

Sub principles	Our evidence to support this principle
<p>Implementing good practice in transparency</p> <ul style="list-style-type: none"> ➤ 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 ➤ 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 	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Information published in respect of expenditure over £250 • Monthly data published on BA website in line with Local Government Transparency Code • Record of delegated decisions • Scheme of Delegation of Powers to Officers
<p>Implementing good practice in reporting</p> <ul style="list-style-type: none"> ➤ Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way ➤ Ensuring members and senior management own the results reported ➤ Ensuring robust arrangements for assessing the extent to which principles in this Framework have been applied, and publishing the results on this assessment, including action plan for improvement and evidence to demonstrate good governance (AGS) ➤ Apply Framework to jointly managed or shared service organisations as appropriate 	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Broads Plan 6-monthly progress update report • S17 officer reporting requirements • Statements of Accounts narrative report • Strategic Direction reports (on BA annual strategic priorities)

Sub principles	Our evidence to support this principle
<ul style="list-style-type: none"> ➤ Ensure performance information that accompanies the financial statements on a consistent and timely basis and the statements allow for comparison with other, similar organisations 	
<p>Developing assurance and effective accountability</p> <ul style="list-style-type: none"> ➤ Acting upon recommendations for corrective action made by external audit ➤ 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 ➤ Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations ➤ Gaining assurance on risks associated with delivering services through third parties and evidencing this in the AGS ➤ When working in partnership, make sure arrangements for accountability are clear and the need for wider public accountability is recognised and met 	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Attendance of internal and external auditors at Audit and Risk Committee • Audit actions formally logged, followed up and reported to ARC • Follow up of internal audit recommendations by Chief Finance Officer and periodically reported to ARC • Head of Internal Audit compliance with CIPFA Statement on the Role of the Head of Internal Audit • Internal audit function delivered by contract and meets PSIAS requirements • Investors in People silver accreditation (Dec 2018) • Peer Review (2017) and Action Plan (reviewed 2019/20) • Strategic Risk Register