

# Broads Authority

23 July 2021

Agenda item number 11

## Annual Governance Statement 2020/21 and Code of Corporate Governance 2021

Report by Head of Governance

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### 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 2020/21 and Code of Corporate Governance 2021 are appended to this report.

### Recommendation

To approve the Annual Governance Statement (AGS) 2020/21 and to note, subject to the implementation of improvements identified in the action plan, that the Authority's systems of governance and internal control are considered to be adequate and effective.

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## 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 Regulations 2015, we must publish an Annual Governance Statement (Appendix 1) on the effectiveness of our systems during the year, and an action plan to address any identified weaknesses. The Statement accompanies the annual Statement of Accounts and must be published by 30 September following the financial year to which it relates.
- 1.2. The Statement 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 Code of Corporate Governance all provide evidence for the Statement.
- 1.3. The Audit and Risk Committee (ARC) will review the Statement on 20 July and present any suggested amendments or recommendations to today's meeting. Once the

Authority approves the Statement, it is signed by the Chair and Chief Executive and the Action Plan 2021/22 is implemented.

## 2. Code of Corporate Governance

- 2.1. The Code of Corporate Governance 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 Annual Governance Statement and any actions included in the Action Plan. The Code 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 2020/21 is **reasonable**, with all of the four audits (Key Controls and Assurance, Planning, Corporate Governance & Risk Management and the Port Marine Safety Code) concluding with a reasonable (positive) assurance grading. The Authority's Management Team accepted the recommendations raised and assigned responsibilities and deadline dates, as shown in the Annual Governance Statement action plan (Appendix 1).
- 3.2 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 taken into account. The opinion was discussed with the Section 17 Officer prior to publication.

Author: Maria Conti

Date of report: 9 July 2021

Appendix 1 – Draft Annual Governance Statement 2020/21 and Code of Corporate Governance 2021

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# Annual Governance Statement 2020/21 & Action Plan 2021/22 and Code of Corporate Governance 2021

Published xxxxx 2021

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# About this Statement

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

To show how we are complying with good governance, we prepare an **Annual Governance Statement**<sup>1</sup> 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 was adopted on xxxx 2021. Our action plan 2021/22 and a review of last year's action plan are at Appendices 1(a) and 1(b).

## 1. Our governance framework

### 1.1. Purposes and duties

The Broads Authority is a statutory body with similar responsibilities to those of the English, Welsh and Scottish National Park Authorities<sup>2</sup>. 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

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<sup>1</sup> Regulation 6(1)(a) and (b) of the Accounts and Audit Regulations 2015

<sup>2</sup> 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.

current Plan was adopted in March 2017, and a review is underway in 2021/22. We also publish regular [Broads Plan progress update reports](#).

Sitting under the Broads Plan are more detailed [guiding strategies](#), generally focusing on a single theme and covering a short-term period of 3-5 years.

The [Broads Local Plan](#) (adopted in 2019) sets out the policies used in determining planning applications for the plan period up to 2036. We also produce supporting supplementary planning documents such as the [Flood Risk SPD](#), and [planning design guidance](#), to help with the interpretation and implementation of policies. The Local Plan is subject to regular review, and the current review is underway.

Our [Annual Business Plan](#) outlines our 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 2021/22](#) outlines our work plans for 2021/22 and 3-year financial strategy for 2021/22 to 2023/24.

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. Coronavirus (Covid-19) pandemic

Government measures in place at the start of 2020/21 to respond to the Covid-19 crisis affected the Broads Authority's operations throughout the year, including its governance processes. Under the provisions of the [Coronavirus Act 2020](#), temporary standing orders for remote meeting procedure rules were in place from 22 May 2020 to 7 May 2021, and all committee meetings were held remotely during that period using video conferencing to run and livestream proceedings. The Authority's annual meeting in 2020 was cancelled, with existing member appointments remaining in place until the annual meeting in July 2021. As Covid-19 regulations did not permit face-to-face gatherings, some scheduled committee meetings in April/May 2020 were cancelled pending the remote meeting rules.

The main impact to the Authority in 2020/21 was the loss of income from tolls, especially from the hire boat industry, due to the periods of national lockdown imposed by Covid-19. As at 31 March 2021, toll income was £119,916 below the annual budget. The loss of income was mitigated through in-year savings and the delay of some practical works. In early 2020/21, the Authority worked closely with Defra officials to gain an agreement for financial support to offset this loss, and to provide support to the local tourism industry.

In March 2020 the Authority established a Business Continuity Plan in response to the pandemic challenges, and the majority of staff began working from home, where their role allowed. Risk assessments were undertaken for all sections and services within the

Authority, and measures were put in place to enable safe working. Most operations were able to continue during 2020/21; staff unable to carry out their normal duties were assigned other tasks and no staff were furloughed. Two staff surveys were conducted in 2020/21 to assess how staff were managing with the new working arrangements and to get their views on longer-term arrangements (when Covid restrictions are lifted). The outcome of the surveys was reported to staff, volunteers and members and will inform Management Team decisions, including the development of hybrid working arrangements.

## 2.2. Brexit

Leaving the European Union was largely overshadowed by the Covid-19 crisis. However, it remains a significant change for the country and will impact on the Authority, such as closing off a source of funding for joint projects with European partners. The timescale for our EU-funded project CANAPE was extended beyond the Brexit leave date, which will enable this partnership project to be completed. Preparations for importing EU goods were also completed, although minor when compared to purchases made within the UK. There have been some minor delays in purchasing items such as wood and metal that are normally sourced by our UK suppliers from the EU.

## 2.3. Landscapes Review

The [Landscapes Review Final Report](#) was published in September 2019, setting out 27 proposals to protect and improve England's protected landscapes. The Government's Written Ministerial Statement on 24 June 2021 stated that it would be working closely with its partners over the coming months, including National Park Authorities, to address the Review's recommendations in full and consult on draft proposals later in the year. We will also consider the Review's key points as we carry out the Broads Plan review in 2021/22.

# 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 full Broads Authority as the prime decision maker. Routine decision making is delegated by members to officers of the Authority through the Scheme of Delegated Powers.

The [Broads Authority](#) (the full Board) meets six times a year. Two of the scheduled meeting dates can be allocated for site visits or workshops if required, to give members more time to interact informally outside the main business meetings and to see what is happening out in 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 particular 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 [Audit and Risk Committee](#) is an advisory committee, meeting 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.

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's 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 five 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 at least twice a year.

The Authority has two **Independent Persons**, appointed for a 4-year period, who are regularly consulted to help the Authority achieve high ethical standards. The current postholders were appointed in January 2021 until the annual meeting in July 2024 (the appointments were delayed by the cancellation of the 2020 annual meeting and an extension to the previous terms of office). One of the Independent Persons was also appointed to the Water Skiing and Wakeboarding Appeals Panel for the same term. This role includes being consulted on the appointments of members of those panels under Schedule 3 para 3(c) of the Broads Authority Act 2009.

### 3.2. Officers

The Authority has 132.5 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 (Chief Financial Officer), Navigation Officer (Head of Ranger Services) and Monitoring Officer.

The Chief Executive, Chief Financial Officer, Director of Strategic Services and Director of Operations make up the Management Team. There are eight Section Heads, covering the following sections: Construction, Maintenance & Ecology; 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 Forum. We are also required to have a Data Protection Officer, and this role is currently held by the Director of Operations as a qualified Data Practitioner.

### 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 Chief Financial Officer 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 a number of 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, reviewed in March 2018, were updated to reflect that the Section 17 Officer and Treasury is now managed in-house. Our Counter Fraud, Corruption and Bribery Strategy was updated in March 2018 and our Standing Orders Relating to Contracts in June 2020. We also reviewed our Procurement Strategy in July 2020 and our Capital, Treasury and Investment Strategy in March 2021. Work is underway to review the Authority's compliance against CIPFA's Financial Management Code.

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 ARC.

## 4. Decision making and openness

Our arrangements for decision making are set out in publicly available documents, published on our website at [Constitutional documents \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/constitutional-documents). These include standing orders, terms of reference of committees, codes of conduct, scheme of delegated powers and protocol on member and officer relations. In 2019/2020 we commissioned Birketts LLP to review a number of our constitutional documents to make sure they are fit for purpose, in line with best practice and legislation, and easy to understand. The progress of this work was delayed by Covid-19 and rescheduled work priorities but to date, revisions of the Social Media Policy and Scheme of Delegated Powers have been adopted by the Authority. As noted above, temporary Standing Orders were adopted to enable the Authority to hold all its committee meetings remotely from 22 May 2020 to 7 May 2021. Work is ongoing in 2021/22 to complete the review of remaining documents including the Code of Conduct for members (informed by the Local Government Association's new 'Model Councillor Code of Conduct' (update 17 May 2021) and our Standing Orders for Authority proceedings.

Our committees each have 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. Our committee meetings are audio recorded and the public may request a copy of the recording. While meetings were held remotely, the proceedings were livestreamed for public viewing via a link on the Authority's website.

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

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 (currently under review). Our Independent Persons provide external scrutiny of our standards processes.

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

### Our core values

- **We show commitment** - Working together for a common purpose; Showing flexibility, trust and enthusiasm; Delivering on our promises
- **We are caring** - Setting realistic and properly resourced workloads; Supporting each other to get things done; Giving praise and daring to challenge
- **We are exemplary** – Being visible, approachable and professional; Making sound judgements on strong evidence; Aiming higher, smarter and always inspiring
- **We are open and honest** – Being fair and consistent in our words and actions; Always willing to ask, listen and respond; Doing what's right and being accountable
- **We are sustainable** – Looking after our resources wisely; Understanding the impact of our choices; Doing work that adds real value

## 6. Engaging with stakeholders

We encourage our partners, interest and user groups and local communities to engage with us in various ways. This includes drop in events such as partnership working groups and Parish Forums, 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. Due to Covid-19 social distancing requirements, we did not hold face-to-face engagement events during 2020/21. However, we continued to

engage with stakeholders through remote means, including a virtual exhibition for the emerging Broadland Futures Initiative, and online consultations and surveys.

## 7. Managing risk and performance

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

We have a **Corporate Risk Register (CRR)** and three **Directorate Risk Registers (DRRs)**, together with a Risk Management Policy. The registers are reviewed twice a year by Management Team, and updates to the CRR are reported to ARC. Any mitigated risk on a DRR that scores as a 'high risk' is referred to the CRR for monitoring. The Risk Management Policy is reviewed and updated every two years, and is next due for review in January 2022.

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 and individual project plans.

An incident response plan was triggered in March 2020 in response to the Covid-19 pandemic, and remained in place throughout 2020/21. The plan included an actions log drawn from the weekly 'Covid response group' meetings (Management Team and Section Heads). A recorded briefing from the meetings was made available to all staff, members and volunteers, together with regular guidance on maintaining Covid-safe working practices.

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, and the Monitoring Officer has a duty to write a report if the Authority or any of its committees proposes action that would be unlawful or amount to maladministration.

## 8. Internal and external audit

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

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

The Management Team responds to each recommendation in the internal audit report, stating whether it is agreed and what action will be taken. The ARC 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 2020/21 is **reasonable**, with all of the four audits (Key Controls and Assurance, Planning, Corporate Governance & Risk Management and the Port Marine Safety Code) concluding with a reasonable (positive) assurance grading. The Authority's Management Team accepted the recommendations raised and assigned responsibilities and deadline dates, as shown in Appendix 1(a) below.

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

## 9. Action Plans

Our Annual Governance Statement Action Plan 2021/22 and a summary of progress against last year's action plan are at Appendix 1. We are satisfied the Plan will address the identified weaknesses, and will report back on its implementation as part of our next Statement.

Signed ..... (Chair of the Authority)

Signed..... (Chief Executive)

Date .....

## Appendix 1(a) - Audit recommendations: Action Plan 2021/22

**Table 1**

Actions arising from 2020/21 audit and outstanding actions from previous audits

Audit recommendation	Lead officer	Target/status
<b>Communications and branding</b>		
<b>R2: Branding strategies, guidelines, procedures</b> BA Communications Policy be updated to include the roles and responsibilities for overseeing management of correct branding. This should be included within a separate branding section, which the policy does not currently have.	Head of Comms	31/10/19  Updated to 31/10/21 (see R5 below)
<b>R5: Use of logos</b> A review and update of the communications page on BA's intranet be undertaken once National Parks branding strategy and associated documents, incl. local Broads National Park strategy and BA Communications Policy, are finalised. This should be relaunched with staff, incl. provision of staff and member training in relation to branding, incorporating use of both BA logo and Broads National Parks logo. Comms intranet page should include comms team details, branding strategies and comms policy, and BA New Signs Guide.	Head of Comms	31/10/19  Updated to 31/10/21 to complete overarching strategy (other actions completed)
<b>Corporate governance and risk management</b>		
<b>R1: Decision making</b> The actions/key messages log is fully populated from the Covid-19 Incident Response Team minutes held to date.	Head of Governance	31/05/21  Action completed

Audit recommendation	Lead officer	Target/status
<b>R2: Change to committee meetings</b> In relation to the document management system (DMS), the following is undertaken: <ul style="list-style-type: none"> <li>• Notes are added to deferred items to explain which committee date the item has been deferred to; and</li> <li>• To review if there is a way to match up/link the items on the forward plan to the generated items area.</li> </ul>	Head of Governance	31/07/21  Notes added to deferred items.  Further DMS updates dependent on ICT resources.
<b>R3: Decision making</b> All members are contacted to ask them to confirm that their Declaration of Interests is complete, up to date and accurate for the 2020/21 financial year.	Head of Governance	30/4/21  Action completed.
<b>R4: Use of emergency powers</b> The summary of progress table to be updated to include the delegated power used in respect of the Residential Moorings Guide second round consultation and this is reported to the BA.	Head of Governance	31/05/21  Action completed.
<b>Financial systems</b>		
The Accounts Payable procedures, in particular new suppliers, should be reviewed annually.	Financial Accountant	30/09/21
<b>Planning</b>		
<b>R1: Enforcement</b> Complaints received to be supported by evidence retained on file and acknowledged within three working days as stated in the Local Enforcement Plan.	Head of Planning	01/04/21  Process in place for enforcement cases receipt, recording and process.
<b>R2: Enforcement</b> Complainants be provided updates of enforcement investigation carried out by the Authority within 20 working days in accordance with the Local Enforcement Plan.	Head of Planning	01/04/21  Process in place for enforcement cases receipt, recording and process.
<b>R3: Planning applications</b> The monthly planning fees reconciliation be reviewed by a senior officer, other than the one	Head of Planning	01/05/21  Process set up for Senior Planning Officer

Audit recommendation	Lead officer	Target/status
preparing it, then signed and dated by preparer and reviewer on completion to evidence this.		to review and check monthly planning fees reconciliation sheet.
<b>R4: Enforcement</b> The process for new enforcements be completed incl. the timescale for completing each stage of the enforcement process.	Head of Planning	01/05/21 Process written for enforcement cases receipt, recording and process.
<b>R5: Enforcement</b> The date the complaint is received by the BA to be recorded in the Uniform and Idox system.	Head of Planning	01/04/21 Process written for enforcement cases receipt, recording and process.
<b>R6: Enforcement</b> Performance indicators be put in place for responding to complaints and investigating enforcement cases.	Head of Planning	01/05/21 Updated to 31/07/21 PIs agreed: <ul style="list-style-type: none"> <li>• Acknowledgement to complainant within 3 days</li> <li>• Update to complainant within 20 days</li> <li>• Report on performance indicators to Mgt Team quarterly</li> </ul>
<b>Port Marine Safety Code</b>		
<b>R5: Governance</b> The PMSC Performance Indicators (PIs) published within the Authority's PMSC and those published on the Authority's website be reviewed to ensure they are consistent with each other and reflect all areas of the PMSC. The website should also be updated to reflect the latest annual PI outturns.	Head of Safety Management	Action completed.

Audit recommendation	Lead officer	Target/status
<b>R6: Governance</b> The three yearly statement of compliance with the code be signed and retained on file for future reference.	Head of Safety Management	Sept 2021
<b>R9: Pilotage</b> The General Direction for larger vehicles and navigation on works guidance be finalised.	Head of Ranger Services	Dec 2021
<b>R11: Governance</b> PMSC related documents and files, location and storage (both electronic and hardcopy) is reviewed to ensure these can be accessible to relevant members of staff on a timely basis.	Head of Safety Management	Oct 2021
<b>R12: Governance</b> BA PMSC be updated to reflect inclusion of consultation with employees forum (or equivalent) and health and safety committee.	Head of Safety Management	Action completed.
<b>R14: Governance</b> Documents referenced within BA PMSC be reviewed to ascertain their location and appraise if still relevant to up-to-date SMS, taking account of national PMSC and Guide to Good Practice for Marine Operations.	Head of Safety Management	Dec 2021
<b>R15: Governance</b> All relevant employees to read and sign copy of PMSC on annual basis.	Head of Safety Management	Dec 2021
<b>R18: Pilotage</b> Pilotage Policy be amended to reflect that it will be updated each time it is used, as opposed to annually, and PMSC be updated to reflect this.	Head of Ranger Services	Dec 2021
<b>Procurement</b>		
<b>R7:</b> Procurement training is provided to all relevant members of staff, and Members, where applicable.	Chief Financial Officer	By 30/06/20  Updated to 31/08/21



## Appendix 1(b) - Audit recommendations: Progress against Action Plan 2020/21

**Table 1**

Actions arising from 2019/20 audit and any outstanding actions from previous audits

Audit recommendation	Lead officer	Target date	Progress
<b>Accountability and monitoring of performance</b>			
<p>Report annual National Park Authority 'family' indicators composite data to Management Team to compare and address any adverse areas of performance. Review how indicators align to Broads Plan and Annual Business Plan priorities and whether meaningful targets can be set for each indicator. Publish annual NPA family indicator outturn data relating to Broads Authority on BA website.</p> <p>Clarify how DEFRA uses and publicises family indicator data.</p> <p>Consider whether State of the Park indicators (where BA is data source) can be collected annually and reported in annual business planning process.</p>	Head of Governance	By 31/08/20	<p>Data reported to MTand published at <a href="https://www.broads-authority.gov.uk">How we work (broads-authority.gov.uk)</a></p> <p>NPA family indicator data part of DEFRA examination of 'Metrics and Measures – Measuring the delivery of the 25 Year Environment Plan.'</p> <p>SOPR indicators assessed as part of Broads Plan review process.</p>
Complete Operations Directorate Risk Register as part of Individual Performance Review process.	Director of Operations	By 31/05/20	Action completed.
<b>Communications and branding</b>			
Continue updating of BA Communications Policy and guidance, and roll out of associated member and officer training.	Head of Comms	(c/f from 2019/20)	c/f to 2021/22 action plan
<b>Corporate Governance and Risk Management</b>			
The Broads Authority Business Continuity Plan is reviewed and updated to take into account the	Head of Governance	31/08/20	Action completed. Plan reviewed

<b>Audit recommendation</b>	<b>Lead officer</b>	<b>Target date</b>	<b>Progress</b>
recent organisational re-structure and to ensure major projects such as the WMM project are provided for.			annually or after significant event.
Adopt revised constitutional documents following external review by Birketts LLP.	Chief Executive		Work delayed by C-19 but in progress.
<b>Human Resources</b>			
Continue preparation of report on equality assessment of employment policies and practices (Equalities Working Group)	Head of HR	By 31/03/21	Work delayed by C-19 – work within wider policy review exercise Aug-Oct 2021.
<b>Procurement</b>			
Review procurement strategy and Standing Orders Relating to Contracts to ensure both documents are up to date whilst reflecting current practices and revised job titles. In addition, the procurement strategy provides guidance on high risk/high value contracts and additional risks associated with such contracts.  Refresher training to be rolled out to all relevant staff.	Chief Financial Officer	By 31/08/20	Standing Orders Relating to Contracts and the Procurement Strategy updated and adopted in July 2021.  Procurement training delayed until 31/08/21.
Review standard terms and conditions for contracts (goods and services) to provide template for all contracts over £5,000 in conjunction with the Authority's legal provider.	Chief Financial Officer	By 31/07/20	Action completed. Template contracts available for goods, services, engineering short construction and professional services.
<b>Risk Management</b>			
Define specific risk appetite statement within Risk Management Policy to complement risk tolerance levels, to provide more definite basis over level of risk BA is prepared to	Head of Governance		Action completed.

Audit recommendation	Lead officer	Target date	Progress
<p>accept and which risks require additional action/mitigation.</p> <p>Assign target risk score to show risk level BA is aiming for. Report any risks sitting over tolerance/risk appetite and monitor until mitigated below tolerance levels.</p>			
<p>Ensure links to BA website pages in Annual Business Plans (ABP) are correct and update where necessary.</p>	<p>Head of Governance</p>		<p>Action completed.</p>

# Broads Authority

## Code of Corporate Governance 2021

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 Audit and Risk 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 as a result 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 is approved by the Authority and signed by the Chair and Chief Executive.

..... (Chair of the Authority)

..... (Chief Executive)

Date: xx July 2021

# Broads Authority Code of Corporate Governance: Schedule (May 2021)

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 2021/22 and report the results to the Audit and Risk Committee and subsequently to the Broads Authority in July 2021 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><b>Behaving with integrity</b></p> <p>Behaving with integrity and leading a culture where acting in the public interest is visibly and consistently demonstrated, thereby protecting the reputation of the organisation</p> <p>Establishing and communicating specific standard operating principles or values for the organisation and its staff, building on the Seven Principles of Public Life (the Nolan Principles)</p> <p>Leading by example, embedding the above principles in effective, up-to-date policies and processes and using them as a framework for decision making and other actions</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement and Action Plan</li> <li>• Appointment of Independent Persons</li> <li>• Audit and Risk Committee oversight</li> <li>• BA Core Values</li> <li>• Codes of Conduct for Employees (HR Policy 2), Members and Planning Committee Members</li> <li>• Declaration of Gifts and Hospitality for Members and Officers</li> <li>• Disciplinary Procedures for Officers (HR Policy 11)</li> <li>• Financial Regulations, Contract Standing Orders and Procurement Strategy</li> <li>• Guide for Local Authority appointees to the Broads Authority</li> <li>• Internal and External Audit</li> <li>• Local Protocol on Member and Officer Relations</li> <li>• Member and Officer induction and annual appraisals</li> <li>• Members Counter Fraud, Corruption and Bribery Strategy &amp; Response Plan</li> <li>• Register of Interests for Members and declarations of interests made at meetings and recorded in minutes</li> <li>• Related party declarations note as part of the Statement of Accounts.</li> <li>• Safeguarding Policy (HR Policy 22)</li> <li>• Social Media Policy</li> </ul>

	<ul style="list-style-type: none"> <li>• Standing Orders for the regulation of Authority proceedings</li> <li>• Standing Orders Relating to Contracts</li> <li>• Terms of Reference of Committees</li> <li>• Whistleblowing Policy for Officers (HR Policy 15)</li> </ul>
<p>Demonstrating strong commitment to ethical values</p> <p>Establishing, monitoring and maintaining the organisation's ethical standards and performance</p> <p>Underpinning personal behaviour with ethical values that permeate all aspects of the organisation's culture and operation</p> <p>Developing and maintaining robust policies and procedures that place emphasis on agreed ethical values</p> <p>Making sure external providers of services on behalf of the organisation act with integrity and in compliance with ethical standards expected by the organisation</p>	<ul style="list-style-type: none"> <li>• Annual performance appraisal for Members and Officers</li> <li>• BA Core Values</li> <li>• Best Companies Index employee survey</li> <li>• Codes of Conduct for Employees (HR Policy 2), Members and Planning Committee Members</li> <li>• Equality Policy (HR Policy 1)</li> <li>• Guide for Local Authority appointees to the Broads Authority</li> <li>• Procurement Strategy and procedures</li> <li>• Recruitment &amp; Selection Policy (HR Policy 16) and procedures</li> <li>• Use of Independent Persons in complaints procedures</li> <li>• Whistleblowing Policy for Officers (HR Policy 15)</li> </ul>
<p><b>Respecting the rule of law</b></p> <p>Demonstrating a strong commitment to the rule of the law as well as adhering to relevant laws and regulations</p> <p>Making sure statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements</p> <p>Making the best use of the full powers available for the benefit of citizens, communities and other stakeholders</p> <p>Dealing effectively with breaches of legal and regulatory provisions</p>	<ul style="list-style-type: none"> <li>• Codes of Conduct for Employees (HR Policy 2), for Members, and for Planning Committee Members and Officers</li> <li>• Committee structure in place with Terms of Reference, including powers reserved to the BA</li> <li>• Compliance with CIPFA's statement on the role of the Chief Finance Officer in Local Govt (CIPFA 2015)</li> <li>• Counter Fraud, Corruption and Bribery Strategy and Response Plan</li> <li>• Disciplinary Procedures for Officers (HR Policy 11)</li> <li>• Financial Regulations, Contract Standing Orders and Procurement Strategy</li> <li>• Internal and external audit</li> <li>• Job descriptions and recruitment process for officers</li> <li>• Member induction programme and development protocol</li> </ul>

Dealing effectively with corruption and misuse of power	<ul style="list-style-type: none"> <li>• Monitoring Officer appointed by BA</li> <li>• Provision of legal advice to Members and Officers</li> <li>• Register of Member and Officer interests and related party interests</li> <li>• Role descriptions for Members</li> <li>• Scheme of Powers Delegated to Officers</li> <li>• Statutory Officers appointed by the Authority</li> <li>• Whistleblowing Policy for Officers (HR Policy 15)</li> </ul>
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**Table 2**

Principle B: Ensuring openness and comprehensive stakeholder engagement

Sub-principles	Our evidence to support this principle
<p><b>Ensuring openness</b></p> <p>Demonstrating, documenting and communicating the organisation's commitment to openness</p> <p>Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness - if that is not the case, a justification for the reasoning for keeping a decision confidential is provided</p> <p>Providing clear reasoning and evidence for decisions, in both public records and explanations to stakeholders, being explicit about the criteria, rationale and considerations used. In due course, making sure the impact and outcomes of those decisions are clear</p> <p>Using formal and informal consultation and engagement to determine the most appropriate and effective interventions or courses of action</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement</li> <li>• BA Core Values</li> <li>• BA website (includes public information about Members and their roles, Officer roles, and how the public can input to and influence BA decisions)</li> <li>• Broads Engage stakeholder events and promotion</li> <li>• Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement)</li> <li>• Chairman's briefings</li> <li>• Committee meetings held in public and audio recordings of meetings available to public on request</li> <li>• Corporate Partnerships Register</li> <li>• Fair and transparent data processing through privacy notices</li> <li>• Financial Regulations and Standing Orders Relating to Contracts</li> <li>• Financial statements</li> <li>• Information published in respect of expenditure over £250</li> <li>• Member Allowance Scheme</li> <li>• Public consultation processes for strategic plan reviews (e.g. Broads Plan, guiding strategies)</li> <li>• Public question time at committee meetings</li> <li>• Publication of agendas and reports in line with Local Government Act 1972 requirements</li> </ul>

	<ul style="list-style-type: none"> <li>• Record of decisions in committee minutes</li> <li>• Use of Transparency Regulations 2015</li> </ul>
<p><b>Comprehensive stakeholder engagement</b></p> <p>Engaging effectively with all stakeholders, making sure the purpose and aims for each stakeholder relationship are clear so outcomes are successful and sustainable</p> <p>Developing formal and informal partnerships to encourage more efficient use of resources and more effective outcomes</p> <p>Basing partnerships on trust, shared commitment to change, culture that promotes and accepts challenge among partners, and clear awareness of the added value of partnership working</p> <p>Establishing a clear policy on the type of issues the organisation will meaningfully consult on or involve communities, individuals, service users and other stakeholders to make sure the service (or other) provision is contributing towards intended outcomes</p> <p>Having effective communication methods and making sure members and officers are clear on their roles in community engagement</p> <p>Encouraging, collecting and evaluating the views and experiences of stakeholders of different backgrounds, including reference to future needs</p> <p>Implementing effective feedback mechanisms to show how stakeholder views have been considered</p>	<ul style="list-style-type: none"> <li>- Annual Business Plan, Annual Report and visitor publications (e.g. Broadcaster), social media accounts</li> <li>- Appointment process to Navigation Committee and Broads Local Access Forum</li> <li>- Broads Briefing monthly newsletter from CEO</li> <li>- Broads Engage stakeholder events (e.g. workshops, Parish Forums), feedback processes and promotion</li> <li>- Broads Local Access Forum</li> <li>- Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement)</li> <li>- Broads Plan 6-monthly progress update report (and continual progress monitoring on e-system)</li> <li>- Broadsheet (toll payer newsletter)</li> <li>- KPI annual reporting as part of NPA monitoring process to Defra</li> <li>- Learning resources on BA website, including Broads Curriculum materials for schools</li> <li>- Navigation Committee</li> <li>- Notices to Mariners</li> <li>- Public questions time at committee meetings</li> <li>- Regular meetings between Chairs and CEOs of BA and constituent local authorities</li> <li>- Regular officer level liaison with partner organisations</li> <li>- Visitor and user surveys</li> </ul>



<p>Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</p> <p>Taking account of the impact of decisions on future generations of tax payers and service users</p>	
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**Table 3**

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

Sub-principles	Our evidence to support this principle
<p><b>Defining outcomes</b></p> <p>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</p> <p>Specifying the intended impact on/ changes for stakeholders in the short and longer term</p> <p>Delivering defined outcomes sustainably basis within available resources</p> <p>Identifying and managing risks to achieving outcomes</p> <p>Managing service user expectations with regard to setting priorities and making the best use of available resources</p>	<ul style="list-style-type: none"> <li>• Annual Business Plan</li> <li>• BA guiding level strategies (e.g. Integrated Access, Sediment Management, Education, Biodiversity)</li> <li>• Broads Local Plan (spatial planning policy)</li> <li>• Broads Plan (key partnership strategy for the Broads, reviewed on 5-yearly cycle)</li> <li>• Corporate and Directorate Risk Registers</li> <li>• Corporate Partnerships Register</li> <li>• Norfolk &amp; Suffolk Broads Act 1998 (BA statutory purposes)</li> </ul>
<p><b>Considering social, economic and environmental benefits</b></p> <p>Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision</p>	<ul style="list-style-type: none"> <li>• Broads Local Plan</li> <li>• Broads Plan and guiding level strategies</li> <li>• Equalities Working Group</li> <li>• Norfolk &amp; Suffolk Broads Act 1998 (BA statutory purposes)</li> <li>• Project Development Group procedures</li> <li>• Public consultation for strategic plan reviews</li> </ul>

<p>Taking a longer-term view in decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints</p> <p>Determining the wider public interest associated with balancing conflicting interests in achieving the various economic, social and environmental benefits, through consultation where possible, to ensure appropriate trade-offs</p> <p>Ensuring fair access to services</p>	
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**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><b>Determining interventions</b></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"> <li>• BA and partner/stakeholder working groups</li> <li>• Budget setting process</li> <li>• Chairman's briefing sessions</li> <li>• Chairs' Group</li> <li>• Financial Regulations and Standing Orders Relating to Contracts</li> <li>• Member working groups</li> <li>• Project boards for large partnership projects (e.g. CANAPE and Water, Mills &amp; Marshes)</li> <li>• Public consultation responses informing strategic plan and policy reviews (e.g. Broads Plan, Broads Local Plan)</li> </ul>
<p><b>Planning interventions</b></p> <p>Establishing and implementing robust planning and control cycles</p>	<ul style="list-style-type: none"> <li>• Annual budget processes approved by BA with consultation by Navigation Committee</li> <li>• Financial Monitoring</li> <li>• Financial Strategy</li> </ul>

<p>that cover strategic and operational plans, priorities and targets</p> <p>Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered</p> <p>Considering and monitoring risks facing each partner when working collaboratively, including shared risks</p> <p>Having flexible and agile arrangements so mechanisms for delivering goods and services can adapt to changing circumstances</p> <p>Establishing appropriate key performance indicators (KPIs) as part of the planning process to identify how the performance of services and projects is to be measured</p> <p>Ensuring capacity exists to generate the information required to review service quality regularly</p> <p>Preparing budgets in accordance with objectives, strategies and the medium-term financial plan</p> <p>Informing medium- and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure, aimed at developing a sustainable funding strategy</p>	<ul style="list-style-type: none"> <li>• Key Performance Indicator (KPI) annual reporting as part of National Park Authority monitoring process to Defra</li> <li>• Performance reporting to Committees</li> <li>• Regular monitoring undertaken by budget holders and Management Team and reported to committee</li> <li>• Review cycles for Broads Plan, guiding strategies (e.g. Integrated Access Strategy, Biodiversity &amp; Water Strategy) and Broads Local Plan</li> <li>• Risk management (see principle F)</li> <li>• Corporate Risk Register review by Audit &amp; Risk Committee</li> </ul>
<p><b>Optimising achievement of outcomes</b></p> <p>Ensuring the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints</p> <p>Ensuring the budgeting process is all-inclusive, taking into account</p>	<ul style="list-style-type: none"> <li>• Annual setting of tolls in consultation with Navigation Committee and Member Working Group</li> <li>• Asset Management Strategy</li> <li>• Budget and 3-year Financial Strategy agreed by BA</li> <li>• Budget reports, management procedures and training</li> <li>• Budgets monitored by Audit &amp; Risk Committee and BA</li> <li>• Capital, Treasury and Investment Strategy</li> <li>• Procurement Strategy and reference guide</li> </ul>

<p>the full cost of operations over the medium and longer term</p> <p>Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues, or responses to changes in the external environment that may arise during the budgetary period, to achieve outcomes while optimising resource use</p> <p>Ensuring 'social value' through service planning and commissioning</p>	<ul style="list-style-type: none"> <li>• Standing Orders Relating to Contracts</li> </ul>
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**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><b>Developing capacity</b></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"> <li>• Annual presentation to BA on major partnerships</li> <li>• Health and Safety policies and procedures</li> <li>• ICT Corporate Group review of ICT performance</li> <li>• Management Team decision in recruitment processes</li> <li>• Member and Officer induction and appraisal programmes</li> <li>• Strategic Risk Register review</li> <li>• Whistleblowing Policy for Officers (HR Policy 15)</li> </ul>
<p><b>Developing leadership capacity</b></p> <p>Developing protocols to ensure elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship, and</p>	<ul style="list-style-type: none"> <li>• Chief Finance Officer compliance with CIPFA Statement on the Role of the Chief Finance Officer in Local Government</li> <li>• Conditions of employment and HR policies</li> </ul>

that a shared understanding of roles and objectives is maintained

Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body

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

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

- Contract management in respect of externally provided services
- Data Protection Officer in place
- Financial Regulations and Standing Orders
- Member and Officer appraisal programmes, Member Development Protocol
- Member workshops on key issues
- Monitoring Officer appointed by BA
- Scheme of Powers Delegated to 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><b>Managing risk</b></p> <p>Recognising risk management is integral to all activities and must be considered in all aspects of decision making</p> <p>Implementing robust and integrated risk management arrangements and making sure they work effectively</p> <p>Allocating clear responsibilities for managing individual risks</p>	<ul style="list-style-type: none"> <li>• Business Continuity Plan</li> <li>• Corporate Risk Register (reviewed every 6 months and reported to Audit and Risk Committee)</li> <li>• Counter Fraud, Corruption and Bribery Strategy and Response Plan</li> <li>• Risk analysis in BA reports</li> <li>• Risk Management Policy</li> </ul>
<p><b>Managing performance</b></p> <p>Effectively monitor service delivery including planning, specification, execution and independent post implementation review</p> <p>Making decisions based on relevant, clear objective analysis and advice, pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook</p> <p>Ensuring an effective scrutiny or oversight function is in place that provides constructive challenge and debate on policies and objectives before, during and after decisions are made. This will help enhance the performance of the organisation and any other organisation (or committee system) for which it is responsible</p> <p>Effectively and constructively challenging and policies and objectives to support balanced and effective decision making</p> <p>Providing members and senior management with regular reports on</p>	<ul style="list-style-type: none"> <li>• Audit and Risk Committee</li> <li>• Capital, Treasury and Investment Policy</li> <li>• Chairs' Group</li> <li>• Financial Monitoring</li> <li>• Financial Regulations and procedures</li> <li>• Management Team and Section Head reviews of Directorate work plans and budgets</li> <li>• Procurement Strategy</li> <li>• Regular finance reports to BA, Audit &amp; Risk Committee and Navigation Committee</li> <li>• Risk and financial implications in reports to BA</li> <li>• Standing Orders Relating to Contracts</li> <li>• Statement of Accounts follows budget headings</li> <li>• Terms of Reference for Committees</li> </ul>

<p>service delivery plans and on progress towards outcome achievement</p> <p>Ensuring consistency between specification stages (such as budgets) and post implementation reporting (such as financial statements)</p>	
<p><b>Developing robust internal control</b></p> <p>Aligning the risk management strategy and policies on internal control with achieving objectives</p> <p>Regularly evaluating and monitoring risk management and internal control</p> <p>Having effective counter fraud and anti-corruption arrangements in place</p> <p>Making sure that additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor</p> <p>Having an audit committee or equivalent group/function, independent of the executive and accountable to the governing body</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement and Action Plan</li> <li>• Annual Internal Audit plans include key controls and corporate governance</li> <li>• Annual Report and Opinion provided by Head of Internal Audit with ref to governance, risk management and internal control arrangements</li> <li>• Audit and Risk Committee</li> <li>• Best Companies Index employee survey</li> <li>• Capital, Treasury and Investment Strategy</li> <li>• Codes of Conduct for Employees (HR Policy 2), for Members, and for Planning Committee Members Standing Orders Relating to Contracts</li> <li>• Counter Fraud, Corruption and Bribery Strategy and Response Plan</li> <li>• Disciplinary Procedures for Officers (HR Policy 11)</li> <li>• Effective internal audit function resourced and maintained</li> <li>• Financial Regulations, Contract Standing Orders and Procurement Strategy</li> <li>• Internal and external annual audit processes</li> <li>• Local Protocol on Member and Officer Relations</li> <li>• Procurement Strategy</li> <li>• Publication of reports and meeting minutes showing declarations of interest made</li> <li>• Risk Owners (e.g. reporting to Corporate Risk Register)</li> <li>• Scheme of Delegation of Powers to Officers</li> <li>• Standing Orders Relating to Contracts</li> <li>• Training for Members</li> </ul>
<p><b>Managing data</b></p> <p>Having effective arrangements in place for the safe collection, storage, use and</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement</li> <li>• Data and Information Retention Policy</li> </ul>

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

**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><b>Implementing good practice in transparency</b></p> <p>Writing and communicating reports for public and other stakeholders in fair, balanced and understandable</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement and Action Plan</li> <li>• Information published in respect of expenditure over £250</li> <li>• Monthly data published on BA website in line with Local Government Transparency Code</li> </ul>



<p>style, appropriate to the intended audience and easy to access and interrogate</p> <p>Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny, while not being too onerous to provide or for users to understand</p>	<ul style="list-style-type: none"> <li>• Record of delegated decisions</li> <li>• Scheme of Delegation of Powers to Officers</li> </ul>
<p><b>Implementing good practice in reporting</b></p> <p>Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way</p> <p>Ensuring members and senior management own the results reported</p> <p>Ensuring robust arrangements for assessing the extent to which principles in this Framework have been applied, and publishing the results on this assessment, including action plan for improvement and evidence to demonstrate good governance (AGS)</p> <p>Apply Framework to jointly managed or shared service organisations as appropriate</p> <p>Ensure performance information that accompanies the financial statements on a consistent and timely basis and the statements allow for comparison with other, similar organisations</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement and Action Plan</li> <li>• Broads Plan 6-monthly progress reports</li> <li>• S17 officer reporting requirements</li> <li>• Statements of Accounts narrative report</li> <li>• Strategic Direction reports (BA annual strategic priorities)</li> </ul>
<p><b>Developing assurance and effective accountability</b></p> <p>Acting upon recommendations for corrective action made by external audit</p> <p>Ensuring an effective internal audit service with direct access to</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement and Action Plan</li> <li>• Attendance of internal and external auditors at Audit and Risk Committee (ARC)</li> <li>• Audit actions formally logged, followed up and reported to ARC</li> <li>• Best Companies Index employee survey</li> </ul>

<p>members is in place, providing assurance with regard to governance arrangements, and acting upon recommendations</p> <p>Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations</p> <p>Gaining assurance on risks associated with delivering services through third parties and evidencing this in the AGS</p> <p>When working in partnership, make sure arrangements for accountability are clear and the need for wider public accountability is recognised and met.</p>	<ul style="list-style-type: none"> <li>• Corporate and Directorate Risk Registers</li> <li>• Follow up of internal audit recommendations by Chief Finance Officer and periodically reported to ARC</li> <li>• Head of Internal Audit compliance with CIPFA Statement on the Role of the Head of Internal Audit</li> <li>• Internal audit function delivered by contract and meets PSIAS requirements</li> <li>• Peer Review (2017) and Action Plan (reviewed 2019/20)</li> </ul>
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(end of document)