

2026

Local Code of Corporate Governance

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1.0 Introduction

- 1.1. This Local Code of Corporate Governance sets out how Nuneaton and Bedworth Borough Council (The Council) ensures that it conducts its business in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. This version of the Local Code of Corporate Governance (The Code) has been updated in line with the CIPFA/SOLACE Framework (2016) and the [Council’s Corporate Plan 2025–2029](#).
- 1.2. This document sets out and describes the Council’s commitment to corporate governance, and to ensure its effective implementation and application in all areas of the Council’s work.
- 1.3. This Code applies to the Council’s elected members, officers and partnership arrangements. This Code will be accessible on the Council’s website.

2.0 Our Commitment

- 2.1. The Council **is committed** to the principles of good governance and aims to demonstrate its ongoing commitment through the ongoing review and adoption of a Local Code of Corporate Governance in line with the CIPFA/Solace 2016 Framework.
- 2.2. Good governance underpins the [Council’s Corporate Plan 2025–2029](#) and Council values. The Council Values are outlined in the Code of Conduct for Employees found in Part 5B of the [Constitution](#), these are:

- 1. Service** for our customers
- 2. Integrity** in our actions
- 3. Accountability** for our performance
- 4. Co-operation** with councillors, colleagues and partners
- 5. Objectivity** in our decisions
- 6. Efficiency** to keep overall costs down
- 7. Confidence** to try things out

3.0 What is Governance and what does 'Good Governance' look like?

- 3.1. The International Framework: Good Governance in the Public Sector (Chartered Institute of Public Finance and Accountancy / International Federation of Accountants, 2014), the 'International Framework', defines governance as follows:

Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

- 3.2. Good governance is about how the Council ensures that it is doing the right things, in the right way, for the communities it serves, in a timely, inclusive, open, honest and accountable manner. In practice, good governance is made up of all the systems, processes, culture and behaviours which direct and control the way in which we work and through which we account to, engage with and lead our communities.

- 3.3. The International Framework also states that:

To deliver good governance in the public sector, both governing bodies and individuals working for public sector entities must try to achieve their entity's objectives while acting in the public interest at all times. Acting in the public interest implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

4.0 The Principles of Good Governance

- 4.1. The diagram below, taken from the International Framework, illustrates the principles of good governance in the public sector and how they relate to each other. The Council positively recognises and accepts these underlying principles of good governance.

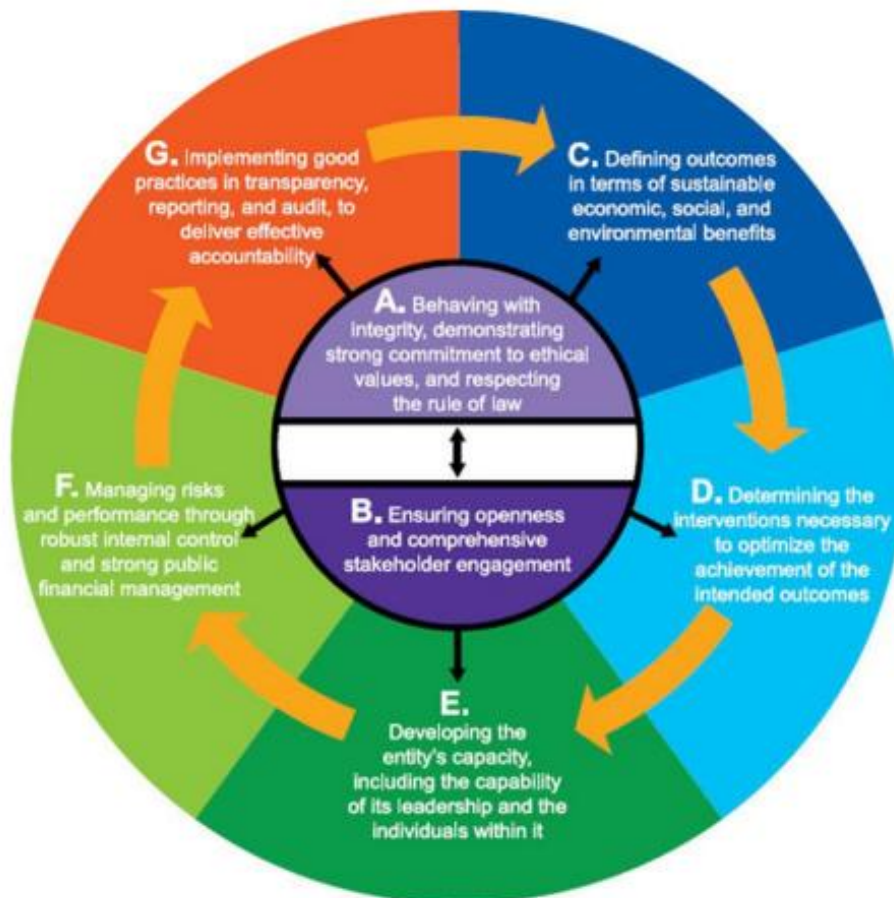
- 4.2. The seven core principles of good governance as set out in the CIPFA/SOLACE Framework (2016) are:

- a) Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- b) Ensuring openness and comprehensive stakeholder engagement.
- c) Defining outcomes in terms of sustainable economic, social and environmental benefits.

- d) Determining the interventions necessary to optimise the achievement of the intended outcomes.
- e) Developing the capacity, capability and leadership of members and officers.
- f) Managing risks and performance through robust internal control and strong public financial management.
- g) Implementing good practices in transparency, reporting and audit to deliver effective accountability.

4.3. Principles A and B in the centre of Diagram 1, permeate implementation of principles C to G. Diagram 1 also illustrates that good governance is dynamic, and that an entity as a whole should be committed to improving governance on a continuing basis through a process of evaluation and review.

Diagram 1 – Seven principles of good governance



- 4.4. [Appendix A](#) sets out the Council's controls and documents which refer to the systems, processes, culture and behaviours in place at the Council in accordance with The Code.

5.0 Implementation and Monitoring

- 5.1. The Council maintains a framework of systems, processes, cultures and values by which the organisation is directed and controlled. This includes the [Constitution](#), Codes of Conduct, Financial and Contract Procedure Rules, Risk Management Strategy, and the Annual Governance Statement (AGS) to name a few.
- 5.2. Each year the Council will carry out a review of its governance arrangements to ensure compliance with The Code. The purpose of the review will be to provide assurance that governance arrangements are adequate and operating effectively, or to identify action that is planned to ensure effective governance in the future. The outcome of the review will take the form of an Annual Governance Statement prepared on behalf of the Leader and Chief Executive. It is submitted to the Audit and Standards Committee for consideration and review. The Annual Governance Statement will accompany the Council's Statutory Statement of Accounts, as required by the Accounts and Audit Regulations. The Annual Governance Statement can be found on the website - [Annual Governance Statement | Transparency code | Nuneaton and Bedworth Borough Council](#).
- 5.3. The Council's Audit & Standards Committee provides independent assurance of the adequacy of the governance framework, and reviews the Annual Governance Statement each year.

6.0 Review and Approval

- 6.1. This Code will be reviewed at least every three years, or sooner if required by legislative or structural changes. Approval will be given by the Audit and Standards Committee.

Appendix A – How the Council applies the 7 principles

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

Supporting Principles:

1. Behaving with integrity
2. Demonstrating strong commitment to ethical values
3. Respecting the rule of law

Ref	How does the Council achieve this?	Supporting Examples
1	<p>1.1. Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation.</p> <p>1.2. Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles).</p>	<ul style="list-style-type: none"> • Codes of Conduct for employees and members, as well as the Member and Officer Protocol (all three contained in the Constitution). • Induction for new members and staff on the standard of behaviour expected. • Human Resource Policies. • Annual Development Reviews for employees. • Council Values (2.2 of the Code). • Corporate Plan. • Declarations of interests made at all meetings which are documented in the minutes and online.

	<p>1.3. Leading by example and using the above standard operating principles or values as a framework for decision making and other actions.</p> <p>1.4. Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively.</p>	<ul style="list-style-type: none"> • Audit and Standards Committee (Article 9 of the Constitution). • Rules of Procedure in the Council's Constitution. • Register gifts and hospitality for members and employees, which is published on the Council's website. • Anti-fraud and Corruption Policy (Constitution part 4I) and a Fraud Response Plan. • Whistleblowing Policy to protect individuals who express concerns (Constitution part 5I). • Whistleblowing officer appointed to be a first point of contact (Monitoring Officer). • Member Officer Protocol (Constitution Part 5C).
2	<p>2.1. Seeking to establish, monitor and maintain the organisation's ethical standards and performance.</p> <p>2.2. Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation.</p>	<ul style="list-style-type: none"> • Constitution. • Annual Governance Statement. • Scrutiny of decision making process and call-in procedure. • Audit and Standards Committee review gifts and hospitality register and declarations of interest annually.

		<ul style="list-style-type: none"> • Robust recruitment and selection process. • Codes of Conduct for employees and members, as well as the Member and Officer Protocol (all three contained in the Constitution). • Council Values (2.2 of the Code). • Annual Development Reviews for employees. • Internal and External Audit provision.
3	<p>3.1. Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.</p> <p>3.2. Creating the conditions to ensure that the statutory officers, other key post holders, and members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.</p> <p>3.3. Striving to optimise the use of the full powers available for the benefit of citizens,</p>	<ul style="list-style-type: none"> • Job descriptions and specifications. • Constitution. • Monitoring Officer Protocol (Constitution part 5F). • Codes of Conduct for employees (contained in the Constitution). • Delegated decisions taken by officers are recorded and published on the Council's website. • Audit and Standards Committee (Article 9 of the Constitution). • Anti-fraud and Corruption Policy (Constitution part 4I) and a Fraud Response Plan.

	<p>communities and other stakeholders.</p> <p>3.4. Dealing with breaches of legal and regulatory provisions effectively.</p> <p>3.5. Ensuring corruption and misuse of power are dealt with effectively.</p>	<ul style="list-style-type: none"> • Whistleblowing Policy to protect individuals who express concerns (Constitution part 5I). • Fraud Response Plan. • Human Resource Policies. • Codes of Conduct for employees and members, as well as the Member and Officer Protocol (all three contained in the Constitution). • Member Code of Conduct Complaint Process (Constitution part 5A). • Legal Team structure with 7FTE.
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Principle B - Ensuring openness and comprehensive stakeholder engagement

Supporting Principles:

1. Openness
2. Engaging comprehensively with Institutional stakeholders
3. Engaging stakeholders effectively, including citizens and service users

Ref	How does the Council achieve this?	Supporting Examples
1	<p>1.1. Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness.</p> <p>1.2. 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 should be provided.</p> <p>1.3. Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact</p>	<ul style="list-style-type: none"> • Data Transparency website page. • Publication Scheme. • Freedom of Information Act. • Public access period after the financial accounts have been completed. • Record of decision making and minutes of Public meetings on website. • Forward Plan. • Corporate Plan. • Committee report templates • Decision making protocol and call-in procedure - Rules of Procedure in the Council's Constitution.

	<p>and consequences of those decisions are clear.</p> <p>1.4. Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/courses of action.</p>	<ul style="list-style-type: none"> • Committee timetable giving dates for submitting, publishing and distributing timely committee reports is adhered to. • Consultation webpage. • Audit and Standards Committee (Article 9 of the Constitution). • Local Government Association – Peer Challenge Review.
2	<p>2.1. Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes are achieved successfully and sustainably.</p> <p>2.2. Developing formal and informal partnerships to allow for resources to be used efficiently and outcomes achieved more effectively.</p> <p>2.3. Ensuring that partnerships are based on:</p> <p>➤ Trust</p>	<ul style="list-style-type: none"> • Consultation webpage. • Customer feedback process. • Nuneaton and Bedworth Community Safety Partnership (NABSCOP) Safer communities • Partnership Framework and Scorecard. • Memorandum of Understanding, Shared Service Agreements, Service Level Agreements.

	<ul style="list-style-type: none"> ➤ A shared commitment to change ➤ A culture that promotes and accepts challenge among partners <p>And that the added value of partnership working is explicit.</p>	
3.	<p>3.1. Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes.</p> <p>3.2. Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement.</p> <p>3.3. Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different</p>	<ul style="list-style-type: none"> • Community Forums. • Residents Partnerships. • Consultation webpage. • Customer feedback process. • Member Enquiries. • Petition Scheme (Constitution Part 5K). • Use of Social Media and 'Forms' via website. • Tenant Engagement Strategy.

	<p>backgrounds including reference to future needs</p> <p>3.4. Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account.</p> <p>3.5. Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.</p> <p>3.6. Taking account of the impact of decisions on future generations of tax payers and service users.</p>	
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Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits

Supporting Principles:

1. Defining Outcomes
2. Sustainable economic, social and environmental benefits

Ref	How does the Council achieve this?	Supporting Examples
1	<p>1.1. Having a clear vision, which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation's overall strategy, planning and other decisions.</p> <p>1.2. Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer.</p> <p>1.3. Delivering defined outcomes on a sustainable basis within the resources that will be available.</p> <p>1.4. Identifying and managing risks to achievement of outcomes.</p>	<ul style="list-style-type: none"> • Corporate Plan and annual Delivery Plan. • Service and Business Plans. • Use of PowerBI for performance metrics. • OSP Performance Reports. • Risk Management Policy and Strategy (Constitution part 5P). • Performance Management Framework (Constitution part 5Q). • Borough Plan. • Business Case development and monitoring via Corporate Programme Review Board (CPRB).

	1.5. Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available.	
2	<p>2.1. Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision.</p> <p>2.2. Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints.</p> <p>2.3. Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs.</p> <p>2.4. Ensuring fair access to services.</p>	<ul style="list-style-type: none"> • Forward Plan. • Committee, Cabinet and Council reports on the website. • Decision making protocol and call-in procedure - Rules of Procedure in the Council's Constitution. • Equality and diversity including policy.

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

Supporting Principles:

1. Determining Interventions
2. Planning Interventions
3. Optimising achievement of intended outcomes

Ref	How does the Council achieve this?	Supporting Examples
1	<p>1.1. Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore ensuring best value is achieved however services are provided.</p> <p>1.2. Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts.</p>	<ul style="list-style-type: none"> • Audit and Standards Committee (Article 9 of the Constitution) and ICO report issued to the Committee. • Rules of Procedure in the Council's Constitution. • Record of decision making and minutes of Public meetings on website. • Consultation webpage. • Customer feedback process.
2	<p>2.1. Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets.</p>	<ul style="list-style-type: none"> • Strategic Risk Register • Operational Risk Register's • Corporate Governance Group

<p>2.2. Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.</p> <p>2.3. Considering and monitoring risks facing each partner when working collaboratively, including shared risks.</p> <p>2.4. Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances.</p> <p>2.5. Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured.</p> <p>2.6. Ensuring capacity exists to generate the information required to review service quality regularly.</p> <p>2.7. Preparing budgets in accordance with objectives, strategies and the medium term financial plan.</p> <p>2.8. 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"> • Annual Governance Statement. • Corporate Executive Team and Senior Leadership Team. • Consultation webpage. • Customer feedback process. • Risk Management Policy and Strategy (Constitution part 5P). • Performance Management Framework (Constitution part 5Q). • Emergency Planning and Business Continuity Plan. • Medium Term Financial Plan. • HRA Business Plan.
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3	<p>3.1. Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints.</p> <p>3.2. Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term.</p> <p>3.3. 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 in order for outcomes to be achieved while optimising resource usage.</p> <p>3.4. Ensuring the achievement of 'social value' through service planning and commissioning.</p>	<ul style="list-style-type: none"> • Budget Book. • Medium Term Financial Plan. • HRA Business Plan. • Corporate Plan and annual Delivery Plan. • Quarterly Budget Monitoring Reports issued to Cabinet, including outturn reports following a financial year. • Contract Procedure Rules (Constitution part 4G) include Social Value Act requirements as well as the Procurement and Accounts Payable Strategy. • Financial Procedure Rules (Constitution part 4F).
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Principle E - Developing the Council's capacity, including the capability of its leadership and the individuals within it

Supporting Principles:

1. Developing the Council's capacity
2. Developing the capability of the entity's leadership and other individuals

Ref	How does the Council achieve this?	Supporting Examples
1	<p>1.1. Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.</p> <p>1.2. Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently.</p> <p>1.3. Recognising the benefits of partnerships and collaborative working where added value can be achieved.</p> <p>1.4. Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources.</p>	<ul style="list-style-type: none"> • Corporate Plan and annual Delivery Plan. • OSP Performance Reports. • Partnership Framework and Scorecard. • People Strategy (in development).
2	<p>2.1. Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early</p>	<ul style="list-style-type: none"> • Scheme of Delegation in the Constitution.

<p>on in the relationship and that a shared understanding of roles and objectives is maintained.</p> <p>2.2. 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>2.3. Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority.</p> <p>2.4. 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 by:-</p> <ul style="list-style-type: none"> - Ensuring members and staff have access to appropriate induction tailored to their role and that on-going training and development matching individual and organisational requirements is available and encouraged. 	<ul style="list-style-type: none"> • Constitution. • Induction for new members and staff on the standard of behaviour expected. • Annual Development Reviews for employees. • Council Values (2.2 of the Code). • Corporate Executive Team and Senior Leadership Team. • Community Forums. • Residents Partnerships. • Consultation webpage. • Customer feedback process. • Petition Scheme (Constitution Part 5K). • Audit and Standards Committee (Article 9 of the Constitution). • Human Resource Policies.
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	<ul style="list-style-type: none"> - Ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis - Ensuring personal, organisational and system-wide development through shared learning, including lessons learned from governance weaknesses both internal and external. <p>2.5. Ensuring that there are structures in place to encourage public participation.</p> <p>2.6. Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections.</p> <p>2.7. Holding staff to account through regular performance reviews which take account of training or development needs.</p> <p>2.8. Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing.</p>	<ul style="list-style-type: none"> • Member Officer Protocol (Constitution Part 5C). • Employee Support Officers, Mental Health First Aiders, Counselling for Officers and Occupational Health Referrals.
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Principle F - Managing risks and performance through robust internal control and strong public financial management

Supporting Principles:

1. Managing Risk
2. Managing Performance
3. Robust Internal Control
4. Managing data
5. Strong public financial management

Ref	How does the Council achieve this?	Supporting Examples
1	<p>1.1. Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making.</p> <p>1.2. Implementing robust and integrated risk management arrangements and ensuring that they are working effectively.</p> <p>1.3. Ensuring that responsibilities for managing individual risks are clearly allocated.</p>	<ul style="list-style-type: none"> • Strategic Risk Register • Operational Risk Register's • Corporate Governance Group • Corporate Executive Team and Senior Leadership Team. • Risk Management Policy and Strategy (Constitution part 5P). • Audit and Standards Committee (Article 9 of the Constitution). • Internal Audit & External Audit.

2	<p>2.1. Monitoring service delivery effectively including planning, specification, execution and independent post implementation review.</p> <p>2.2. 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>2.3. Ensuring an effective scrutiny or oversight function is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made, thereby enhancing the organisation’s performance and that of any organisation for which it is responsible</p> <p>(Or for a committee system)</p> <p>Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making.</p> <p>2.4. Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement.</p> <p>2.5. Ensuring there is consistency between specification stages (such as budgets) and</p>	<ul style="list-style-type: none"> • Performance Management Framework (Constitution part 5Q). • Corporate Plan and annual Delivery Plan. • OSP Performance Reports. • Rules of Procedure in the Council’s Constitution. • Record of decision making and minutes of Public meetings on website. • Forward Plan. • Committee report templates. • Service and Business Plans. • Overview and Scrutiny Panels (Constitution part 4E). • Quarterly Budget Monitoring Reports issued to Cabinet, including outturn reports following a financial year.
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	post implementation reporting (e.g. financial statements).	
3	<p>3.1. Aligning the risk management strategy and policies on internal control with achieving objectives</p> <p>3.2. Evaluating and monitoring risk management and internal control on a regular basis</p> <p>3.3. Ensuring effective counter fraud and anti-corruption arrangements are in place</p> <p>3.4. Ensuring 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>3.5. Ensuring an audit committee or equivalent group/function, which is independent of the executive and accountable to the governing body:-</p> <ul style="list-style-type: none"> ➤ Provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment. ➤ That its recommendations are listened to and acted upon. 	<ul style="list-style-type: none"> • Risk Management Policy and Strategy (Constitution part 5P). • Audit and Standards Committee (Article 9 of the Constitution). • Internal Audit & External Audit. • Anti-fraud and Corruption Policy (Constitution part 4I) and a Fraud Response Plan. • Anti-money Laundering Framework (Constitution part 4J). • Co-opted member on Audit and Standards Committee and each OSP.

4	<p>4.1. Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data.</p> <p>4.2. Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies.</p> <p>4.3. Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring.</p>	<ul style="list-style-type: none"> • Data Protection Officer. • Privacy Notices. • Information Management Group (internal officer group). • Access to Information Procedure Rules (Constitution part 4B).
5	<p>5.1. Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance.</p> <p>5.2. 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"> • Budget Book. • Medium Term Financial Plan. • HRA Business Plan. • Corporate Plan and annual Delivery Plan. • Quarterly Budget Monitoring Reports issued to Cabinet, including outturn reports following a financial year. • Financial Procedure Rules (Constitution part 4F). • Audit and Standards Committee (Article 9 of the Constitution).

		<ul style="list-style-type: none">• Internal Audit & External Audit.• Anti-fraud and Corruption Policy (Constitution part 4I) and a Fraud Response Plan.• Anti-money Laundering Framework (Constitution part 4J).• Treasury Management Strategy and Plan.
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Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Supporting Principles:

1. Implementing good practice in transparency
2. Implementing good practices in reporting
3. Assurance and effective accountability

Ref	How does the Council achieve this?	Supporting Examples
1	<p>1.1. Writing and communicating reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate.</p> <p>1.2. 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 and for users to understand.</p>	<ul style="list-style-type: none"> • OSP Performance Reports. • Rules of Procedure in the Council’s Constitution. • Record of decision making and minutes of Public meetings on website. • Forward Plan. • Corporate Plan. • Committee report templates. • Budget Book • Medium Term Financial Plan • HRA Business Plan

		<ul style="list-style-type: none"> • Corporate Plan and annual Delivery Plan. • Quarterly Budget Monitoring Reports issued to Cabinet, including outturn reports following a financial year. • Data Transparency website page. • Publication Scheme. • Freedom of Information Act.
2	<p>2.1. Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way.</p> <p>2.2. Ensuring members and senior management own the results reported.</p> <p>2.3. Ensuring robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement).</p>	<ul style="list-style-type: none"> • Audit and Standards Committee (Article 9 of the Constitution). • Internal Audit & External Audit. • Annual Governance Statement. • Statement of Accounts. • Public Inspection of the Accounts.

	<p>2.4. Ensuring that this Framework is applied to jointly managed or shared service organisations as appropriate.</p> <p>2.5. Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations.</p>	
3	<p>3.1. Ensuring that recommendations for corrective action made by external audit are acted upon.</p> <p>3.2. Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon.</p> <p>3.3. Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.</p> <p>3.4. Gaining assurance on risk associated with delivering services through third parties and that this is evidenced in the annual governance statement.</p> <p>3.5. Ensuring that when working in partnership, arrangements for</p>	<ul style="list-style-type: none"> • Audit and Standards Committee (Article 9 of the Constitution). • Internal Audit & External Audit. • Internal Audit Charter. • Compliance with the Public Sector Internal Audit Standards. • Annual Audit Opinion. • Memorandum of Understanding, Shared Service Agreements, Service Level Agreements.

	accountability are clear and the need for wider public accountability has been recognised and met.	
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