FULL COUNCIL

Wednesday, 15 March 2023

Subject	Code of Corporate Governance
Report by	Councillor Cook, Cabinet Member with responsibility for Resources Councillor Back, Assistant Cabinet Member for Resources
Supporting Officer	Mrs Siobhan Martin Head of Internal Audit siobhan.martin@eastsuffolk.gov.uk 01394 444254

Is the report Open or Exempt?	OPEN

Category of Exempt Information and reason why it is **NOT** in the public interest to disclose the exempt information.	Not applicable
Wards Affected:	All Wards

Purpose and high-level overview

Purpose of Report:

The Audit and Governance Committee reviewed the refreshed Code of Corporate Governance at its meeting of 12 September 2022, and in accordance with the Committee's terms of reference 'To review the Council's corporate governance arrangements against the good governance framework and consider annual governance reports and assurances'.

The Code of Corporate Governance follows the most recent guidance issued by CIPFA/SOLACE 2016 and entitled "Delivering Good Governance in Local Government".

The Committee received report ES/1272 of Councillor Maurice Cook, the Cabinet Member with responsibility for Resources and Councillor Edward Back, the Assistant Cabinet Member for Resources, which detailed the refreshed Code of Corporate Governance.

Minutes of the Audit and Governance Committee held on 12 September 2022:

The Head of Internal Audit summarised the report and highlighted the seven core principles of public sector governance and how they related to one another. The Head of Internal Audit noted that the format of the Code of Corporate Governance had changed to show which of the Councils documents and governance arrangements supported each principle.

The Chairman stated that this was an important document for the Council to ensure good governance and invited questions and comments.

Councillor Gooch referred to the principle concerning openness and comprehensive stakeholder engagement and asked how the Council was engaging with stakeholders who did not have access to the internet or social media. Officers confirmed that the Council did not solely rely on online engagement, and action was being taken in this area particularly with regards to cost of living projects.

Councillor Gooch asked if the connection between these principles and the Nolan Principles could be made clearer. Officers confirmed that the Nolan Principles underpinned everything in the document, and they would amend the document to make this clearer.

There being no further questions, on the proposal of Councillor Cloke and seconded by Councillor Gooch it was by a unanimous decision.

Following the Audit and Governance Committees request to reference the Seven Principles of Public Life, known at the Nolan Principles, these are now specifically referenced under Section 3, Core Principles and Good Governance, and within Principle A.

Options:

No further options have been considered.

Recommendation:
That having commented upon the refreshed Code of Corporate Governance, Full Council adopts the refreshed Code of Corporate Governance attached at Appendix A of this report.

Corporate Impact Assessment

Governance:
The Code of Corporate Governance is a key document, setting out the Council's overarching corporate governance arrangements.
ESC policies and strategies that directly apply to the proposal:
The Code of Corporate Governance sets out how all ESC policies and strategies support the Council's good governance.
Environmental:
The Code of Corporate Governance sets out how all ESC policies and strategies support the Council's good governance, including any that impact on the environment.
Equalities and Diversity:
The Code of Corporate Governance sets out how all ESC policies and strategies support the Council's good governance, including any that relate to equalities and diversity.
Financial:
The Code of Corporate Governance sets out how all ESC policies and strategies support the Council's good governance, including financial governance.
Human Resources:
The Code of Corporate Governance sets out how all ESC policies and strategies support the Council's good governance, including those relating to staff management and the HR function.
ICT:
The Code of Corporate Governance sets out how all ESC policies and strategies support the Council's good governance, including technical governance.

Legal:
The Code of Corporate Governance sets out how all ESC policies and strategies support the Council's good governance, including any that ensure legal compliance. The Accounts and Audit Regulations 2015 require the Council prepares an Annual Governance Statement each financial year. The Code of Corporate Governance sets out the framework used to assess corporate governance arrangements within the Annual Governance Statement and is an integral part of the governance review process.
Risk:
The Code of Corporate Governance sets out how all ESC policies and strategies support the Council's good governance, including risk and opportunity management.

External Consultees:	None applicable

Internal Consultees:	Audit and Governance Committee, Senior Management Team, S151 Officer, Monitoring Officer, and Corporate Governance Group

Strategic Plan Priorities

Select the priorities of the Strategic Plan which are supported by this proposal: *(Select only one primary and as many secondary as appropriate)*		**Primary priority**	**Secondary priorities**
T01	**Growing our Economy**		
P01	Build the right environment for East Suffolk	☐	☐
P02	Attract and stimulate inward investment	☐	☐
P03	Maximise and grow the unique selling points of East Suffolk	☐	☐
P04	Business partnerships	☐	☐
P05	Support and deliver infrastructure	☐	☐
T02	**Enabling our Communities**		
P06	Community Partnerships	☐	☐
P07	Taking positive action on what matters most	☐	☐
P08	Maximising health, well-being and safety in our District	☐	☐
P09	Community Pride	☐	☐
T03	**Maintaining Financial Sustainability**		
P10	Organisational design and streamlining services	☐	☐
P11	Making best use of and investing in our assets	☐	☐
P12	Being commercially astute	☐	☐
P13	Optimising our financial investments and grant opportunities	☐	☐
P14	Review service delivery with partners	☐	☐
T04	**Delivering Digital Transformation**		
P15	Digital by default	☐	☐
P16	Lean and efficient streamlined services	☐	☐
P17	Effective use of data	☐	☐
P18	Skills and training	☐	☐
P19	District-wide digital infrastructure	☐	☐
T05	**Caring for our Environment**		
P20	Lead by example	☐	☐
P21	Minimise waste, reuse materials, increase recycling	☐	☐
P22	Renewable energy	☐	☐
P23	Protection, education and influence	☐	☐
XXX	**Governance**		
XXX	How ESC governs itself as an authority	☒	☐

How does this proposal support the priorities selected?
The corporate governance arrangements of the Council are integral to delivering the Council's vision and objectives. All Strategic Plan priorities are supported by this report.

Background and Justification for Recommendation

1	Background facts
1.1	Governance is about how the Council ensures that it is doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner. It comprises the systems and processes, and cultures and values, by which such bodies are directed and controlled and through which they account to, engage with, where appropriate, lead their communities.
1.2	The Council strives to meet the highest standards of corporate governance to help ensure it meets its objectives. Members and officers are responsible for putting in place proper arrangements for the governance of the Council's affairs and the stewardship of the resources at its disposal.

2	Current position
2.1	The most recent publication providing local authorities with guidance on good governance was "Delivering Good Governance in Local Government" (CIPFA / SOLACE 2016), which built on principles previously set out in the "International Framework: Good Governance in the Public Sector" (CIPFA/IFAC 2014) publication.
2.2	The importance of local authority governance and culture has been highlighted due to a series of high-profile failings and government interventions. A series of recent reports and publications draw attention to the current governance challenges facing all local authorities: 2019 Local authority governance (National Audit Office) 2019 Local Government Governance and Accountability (Committee of Public Accounts) 2020 Addressing cultural and governance failings in local authorities: lessons from recent interventions (MHCLG) 2022 Understanding the challenge to local authority governance (CIPFA)
2.3	The Code of Corporate Governance sets out how East Suffolk Council applies good governance principles and was last formally refreshed in December 2020.

3	How to address current situation
3.1	In order to ensure the Annual Governance Statement's annual review of governance arrangements is effective, the Council needs to ensure its governance framework as set out in the refreshed Code of Corporate Governance is up to date and fit for purpose.

4	Reasons for recommendation
4.1	By reviewing and considering the revised Code in accordance with best practice the Audit and Governance Committee fulfilled its responsibility within its terms of reference.
4.2	Full Council must receive the Code of Corporate Governance following the Audit and Governance Committee's review and consider the Committee's recommendations in accordance with the Councils Constitution.

Appendices

Appendices:	
Appendix A	Code of Corporate Governance – September 2022

Appendix A

East Suffolk Council

Code of Corporate Governance

September 2022

1. Introduction

This document sets out how East Suffolk Council intends to apply the principles of corporate governance in the way it operates and conducts its business. It has been developed in accordance with the principles outlined in the framework and guidance notes by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) "Delivering Good Governance in Local Government" (2016).

In order to demonstrate its approach to good governance, this Council maintains an up to date local Code of Corporate Governance ("the Code") and prepares an Annual Governance Statement. These two documents together set out respectively the arrangements for ensuring ongoing effectiveness and publicly reporting on compliance with the Council's governance framework.

2. What is Governance?

The CIPFA / IFAC guidance "International Framework: Good Governance in the Public Sector" (2014) defines governance as follows:

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

Governance is about how the Council ensures that it is doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner. It comprises the systems and processes, cultures and values by which the organisation is directed and controlled and through which it is accountable to, engages with, where appropriate, and leads its communities**.**

Good governance enables the Council to define and pursue its vision more effectively. It leads to improvements in management, performance, stewardship of public money and public engagement and outcomes for individuals and the community. It ensures that appropriate mechanisms for control are in place and that risks and opportunities are managed effectively.

3. Core Principles of Good Governance

East Suffolk Council recognises and adheres to the following core principles taken from the "International Framework: Good Governance in the Public Sector" (CIPFA/IFAC 2014) and the "Delivering Good Governance in Local Government" (CIPFA/SOLACE 2016), which encapsulate the Seven Principles of Public Life, known at the Nolan Principles.

Overarching principles for acting in the public interest:

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

B. Ensuring openness and comprehensive stakeholder engagement.

Additional principles for good public sector governance:

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

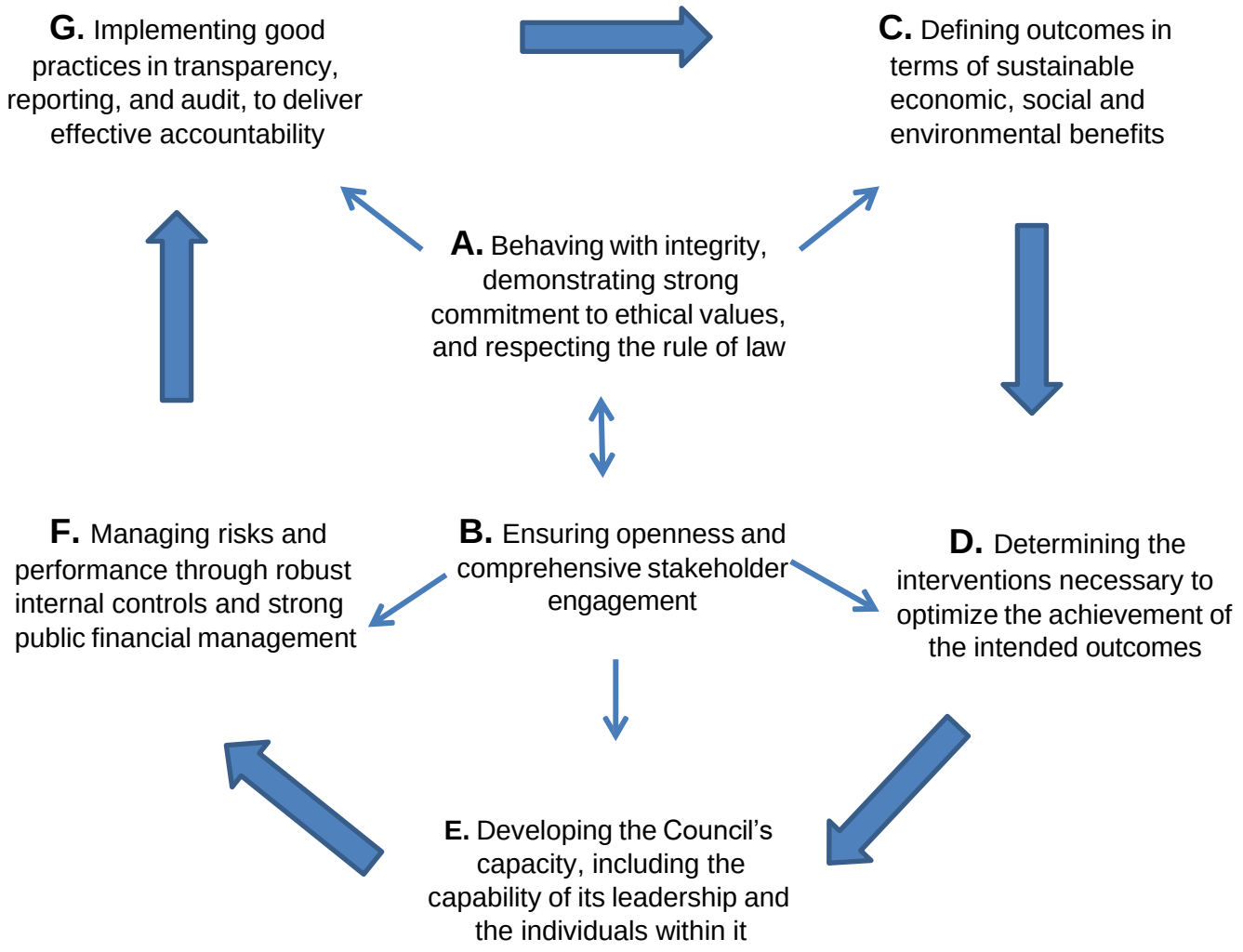
D. Determining the interventions necessary to optimise the achievement of the intended outcomes.

E. Developing the Council's capacity, including the capability of its leadership and the individuals within it.

F. Managing risks and performance through robust internal control and strong public financial management.

G. Implementing good practices in transparency reporting, and audit to deliver effective accountability.

Principles A and B underpin the governance framework and implementation of principles C to G. The diagram below shows how the principles relate to each other.



4. Applying the Principles of Good Governance

Each of the seven core principles above has a number of sub principles, which in turn, translate into a range of specific policies, behaviours and actions that apply across the various aspects of the Council's business that demonstrate good governance. The tables below (extracted from the CIPFA/SOLACE framework) show how each of these principles should be applied.

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	
Sub Principles	**Governance arrangements in place at East Suffolk Council (not an exhaustive list)**
Behaving with integrity 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. 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). Leading by example and using the above standard operating principles or values as a framework for decision making and other actions. 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 effectively.	Anti-Bribery Policy and Procedure Anti-Fraud and Corruption Strategy Anti-Money Laundering Policy Assurance Statements Audit & Governance Committee Code of Conduct for employees Constitution Contract Procedure Rules Corporate induction process Customer Feedback Policy Financial Management Financial Procedure Rules Head of Paid Service defined responsibilities Internal Audit Charter Member Development Strategy Our Behaviours Our Values People Strategy Professional memberships Register of Councillors' interest Registers of staff interests, gifts and hospitality Scrutiny Committee Staff Surveys Suffolk Code of conduct for members Whistleblowing Policy
Demonstrating strong commitment to ethical values. Seeking to establish, monitor and maintain the organisation's ethical standards and performance. Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation. Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values. Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with ethical standards expected by the organisation.	Code of Conduct for employees Contract Procedure Rules Corporate induction process Financial Procedure Rules Freedom of Information processes Legal services and advice Our Behaviours Our Values Publication Scheme Recruitment Policy Register of Councillors' interest Registers of staff interests, gifts and hospitality Standard Terms and Conditions for Supplying to the Council Suffolk Code of conduct for members Supplier contracts and Contract Management procedures

Respecting the rule of law. Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations. 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. Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders. Dealing with breaches of legal and regulatory provisions effectively. Ensuring corruption and misuse of power are dealt with effectively.	Anti-Bribery Policy and Procedure Anti-Fraud and Corruption Strategy Anti-Money Laundering Policy Audit & Governance Committee terms of reference Code of Conduct for employees Compliance and Enforcement Policy Constitution Customer Feedback Policy Data Protection Policy Designated Officers Group Legal services and advice Local Planning Enforcement Plan Monitoring Officer defined responsibilities Professional memberships Protocol on Member/Officer relations Recruitment Policy Scrutiny Committee Staff Job descriptions Suffolk Code of conduct for members Whistleblowing Policy

Principle B: Ensuring openness and comprehensive stakeholder engagement	
Sub Principles	**Governance arrangements in place at East Suffolk Council**
Openness Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness. Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If this is not the case, a justification for the reasoning for keeping a decision confidential should be provided. Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear. Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/course of action.	Committee meetings open to the public Committee reports, agendas and minutes Constitution Consultation exercises Decision Notices External Audit Annual letters Freedom of Information processes Publication Scheme
Engaging comprehensively with institutional stakeholders Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably. Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively. Ensuring that partnerships are based on trust, a shared commitment to change, a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit.	Our Behaviours Our Values Partnership agreements and collaborative working arrangements People Strategy Planning consultations Supplier contracts and Contract Management procedures

Principle B: Ensuring openness and comprehensive stakeholder engagement	
Sub Principles	**Governance arrangements in place at East Suffolk Council**
Engaging with individual citizens and service users effectively. 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. Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement. Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs. Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account. Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity. Taking account of the impact of decisions on future generations of tax payers and service users.	Committee meetings open to the public Committee reports, agendas and minutes Consultation exercises Council newsletter / magazine Council website and social media Customer Feedback Policy Developers Forum Enabling Communities Strategy Freedom of Information processes Local Plan Neighbourhood Plans Publication Scheme Social Media Policy

Principle C: Defining outcomes in terms of sustainable economic, social, and environmental benefits	
Sub Principles	**Governance arrangements in place at East Suffolk Council**
Defining outcomes 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. 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. Delivering defined outcomes on a sustainable basis within the resources that will be available. Identifying and managing risks to the achievement of outcomes. Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available.	Committee reports, agendas and minutes Corporate performance management framework Corporate Risk Register Medium Term Financial Strategy Performance Reports Risk and Opportunities Management Strategy Risk management process Strategic Plan (2020-2024)
Sustainable economic, social and environmental benefits Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decision about service provision. 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. 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. Ensuring fair access to services.	Asset Management Strategy 2019-24 Budget process Business case appraisal process Capital Programme Capital Strategy Committee reports, agendas and minutes Contaminated Land Strategy Corporate Risk Register Digital Strategy Economic Growth Plan 2018-2023 Efficiency Plan Enabling Communities Strategy Environmental Policy Equality & Diversity Policy Financial Procedure Rules Housing Asset Management Strategy Housing Development Strategy Housing Strategy 2017-2023 Local Plan Medium Term Financial Strategy Modern Slavery and Human Trafficking Statement Private Sector Housing Strategy Risk and Opportunities Management Strategy Risk management process Safeguarding Policy

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes	
Sub Principles	**Governance arrangements in place at East Suffolk Council**
Determining interventions 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. 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.	Committee reports, agendas and minutes Constitution Customer Feedback Policy Our Values Procurement Strategy Risk and Opportunities Management Strategy Risk management process Staff Job descriptions
Planning interventions Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets. Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered. Considering and monitoring risks facing each partner when working collaboratively, including shared risks. Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances. 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. Ensuring capacity exists to generate the information required to review service quality regularly. Preparing budgets in accordance with objectives, strategies and the medium-term financial plan. Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.	Budget process Capital Programme Capital Strategy Committee reports, agendas and minutes Constitution Corporate performance management framework Customer Feedback Policy Joint Emergency Response Plan Medium Term Financial Strategy Partnership agreements and collaborative working arrangements Performance Reports Procurement Forward Plan Procurement Strategy Risk and Opportunities Management Strategy Risk management process Strategic Plan (2020-2024) Supplier contracts and Contract Management procedures Workforce development processes

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes	
Sub Principles	**Governance arrangements in place at East Suffolk Council**
Optimising achievement of intended outcomes Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints. Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term. Ensuring the medium term financial strategy sets the context for ongoing decision 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. Ensuring the achievement of "social value" through service planning and commissioning.	Budget process External Audit Annual Letters Medium Term Financial Strategy Procurement Strategy Risk and Opportunities Management Strategy Risk management process Social Value Policy

Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it	
Sub Principles	**Governance arrangements in place at East Suffolk Council**
Developing the entity's capacity Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness. 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. Recognising the benefits of partnerships and collaborative working where added value can be achieved. Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources.	Asset Management Strategy 2019-24 Assurance Statements Corporate performance management framework Partnership agreements and collaborative working arrangements Performance Reports Supplier contracts and Contract Management procedures Workforce development processes
Developing the capability of the entity's leadership and other individuals. Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained. 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 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. 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 risk by:- - Ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged. - Ensuring members and offices 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 learnt from governance weaknesses both internal and external.	Assurance Statements Code of Conduct for employees Committee reports, agendas and minutes Constitution - Part 2: Functions and responsibilities (including Scheme of Delegation) - Part 2: Terms of reference for committees Corporate induction process Customer Feedback Policy Decision Notices Designated Officers Group External Peer and Specialist reviews H&S: internal policies Health and Safety Officer defined responsibilities Health and Safety Policy Member training and development Performance Management (business) framework Staff employment policies Staff Job descriptions Staff performance (My Conversation) Suffolk Code of conduct for members Workforce development processes

Ensuring that there are structures in place to encourage public participation. Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections. Holding staff to account through regular performance reviews which take account of training or development needs. 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.	

Principle F: Managing risks and performance through robust internal control and strong public financial management	
Sub Principles	**Governance arrangements in place at East Suffolk Council**
Managing Risk Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making. Implementing robust and integrated risk management arrangements and ensuring that they are working effectively. Ensuring that responsibilities for managing individual risks are clearly allocated.	Audit & Governance Committee terms of reference Committee reports, agendas and minutes Corporate Governance Group Corporate Risk Register Internal Audit Charter Risk and Opportunities Management Strategy Risk management process
Managing performance Monitoring service delivery effectively including planning, specification, execution and independent post implementation review. Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks in inherent in the organisation's financial, social and environmental position and outlook. Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making. Providing members and senior management with regular reports on service delivery plans on progress towards outcome achievement. Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g., financial statements).	Committee reports, agendas and minutes Corporate Management Team Corporate performance management framework Decision Notices Efficiency Plan External Audit Annual letters Medium Term Financial Strategy Performance Reports Scrutiny Committee terms of reference Statement of Accounts Strategic Plan (2020-2024)

Robust internal control Aligning the risk management strategy and policies on internal control with achieving objectives. Evaluating and monitoring risk management and internal control on a regular basis. Ensuring effective counter fraud and anti-corruption arrangements are in place. Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor. Ensuring an audit committee or equivalent group/function, which is independent of the executive and accountable to the governing body: - 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.	Annual Audit Opinion Anti-Bribery Policy and Procedure Anti-Fraud and Corruption Strategy Anti-Money Laundering Policy Audit & Governance Committee terms of reference Constitution Corporate Risk Register Internal Audit Charter Risk and Opportunities Management Strategy Risk management process Risk toolkit Whistleblowing Policy
Managing data Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data. Ensuring effective arrangements are in place and operating effectively, when sharing data with other bodies. Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring.	Data Protection Officer defined responsibilities Data Protection Policy Data Quality and Management Policy Digital Strategy Freedom of Information ICT Acceptable Use Policy ICT Security Policy Information and Records Management Policy Internal Audit Charter Legal services and advice
Strong public financial management Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance. Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls	Budget process Capital Programme Capital Strategy Medium Term Financial Strategy S151 Officer (Chief Finance Officer) defined responsibilities Treasury Management Strategy

Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability	
Sub Principles	**Governance arrangements in place at East Suffolk Council**
Implementing good practice in transparency 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. Striking a balance between providing the right amounts of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand.	Communications Team defined responsibilities Officer guidance for completion of report template Publication Scheme Style Guide
Implementing good practices in reporting Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way. Ensuring members and senior management own the results reported. Ensuring robust arrangements for assessing the extent to which the principles contained in the 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). Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate. 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.	Annual Governance Statement Cabinet terms of reference Partnership agreements and collaborative working arrangements Statement of Accounts

Assurance and effective accountability Ensuring that recommendations for corrective action made by external audit are acted upon. 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. Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations. Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement. Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met.	Assurance Statements Audit & Governance Committee terms of reference Corporate Governance Group Corporate Risk Register External Audit Annual letters External Peer and Specialist reviews Internal Audit Charter Partnership agreements and collaborative working arrangements Risk and Opportunities Management Strategy Risk management process S151 Officer (Chief Finance Officer) defined responsibilities Supplier contracts and Contract Management procedures

5. Ongoing effectiveness and Governance Reporting

Good governance is an ongoing process: integral to demonstrating the Council's commitment to achieving good governance a continuing cycle of improvement is reported publicly via the Annual Governance Statement.

The Annual Governance Statement is a high-level strategic document that sets out:

- how the effectiveness of governance arrangements has been monitored and evaluated
- how planned outcomes are being achieved
- specific challenges and issues
- future plans for improvements and changes

The Annual Governance Statement is reported publicly via the Committee system and also published on the Council's website.