

WARRINGTON

Borough Council



CODE OF CORPORATE GOVERNANCE

Drafted by: Deputy Chief Executive & Director of Corporate Services

Approved by Audit and Corporate Governance Committee:

This Code of Corporate Governance is available online at
https://www.warrington.gov.uk/info/201098/budget_and_spending/35/annual_financial_reports

If you require a LARGE PRINT VERSION OF THIS CODE or would like further information please contact Director of Corporate Services on 01925 443925

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CONTENTS

	Page
1. What is Corporate Governance	1
2. Key Roles of Local Authorities	2
3. The Governance Framework and the Core Principles of Good Governance	2
4. Demonstrating Compliance with the Core and Supporting Principles	3
5. Responsibilities	4
6. Reporting	5
7. Communication and Training	5
Appendix 1	
Delivering Excellent Governance in Warrington Borough Council	

Warrington Borough Council Vision

Vision for 2020 to 2024:

We will work together with our residents, businesses and partners to create a place that works for all

1. What is Corporate Governance?

Corporate Governance is the term used to describe how the Council manages its affairs and its relationship with the Community of Warrington; it is the way in which the Council ensures the delivery of high quality services to all taxpayers and citizens. Corporate 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.

The Chartered Institute of Public Finance & Accountancy (CIPFA), and the Society of Local Authority Chief Executives & Senior Managers (SOLACE) have produced revised guidance on delivering good governance, “Delivering Good Governance in Local Government” was published in 2016. The guidance states that *“the overall aim is to ensure that resources are directed in accordance with agreed policy and according to priorities, that there is sound and inclusive decision making and that there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.”*

This document sets out the principles of good governance identified by CIPFA and SOLACE, and identifies the internal controls that the Council has developed in order to ensure good governance.

2. Key Roles of Local Authorities

Warrington Borough Council, as a public organisation, is committed to ensuring the highest possible standards of governance in order to fulfil its vision:



To deliver the vision the Council currently delivers a wide range of services which involve working in partnership with others at a local and a regional level, often under contractual arrangements, many of which involve considerable levels of funding. The Council continues to develop robust governance arrangements for all of its partnership arrangements.

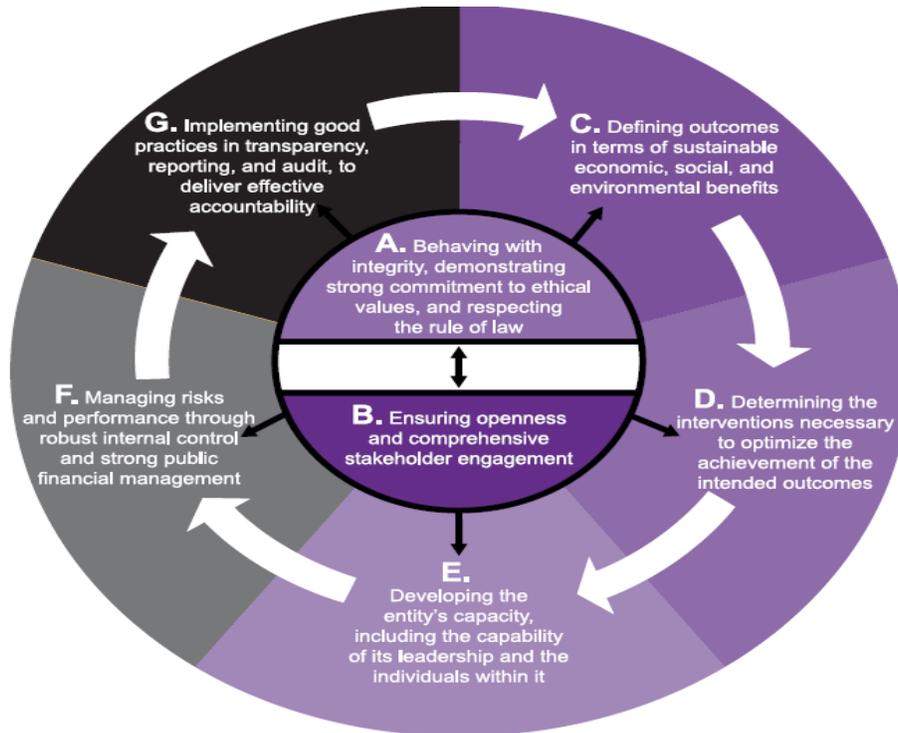
Warrington Borough Council is committed to fulfilling its vision. To enable us to deliver on this vision we will make best use of the resources and assets available to us and our local communities to improve the quality of life for the people of Warrington. Our commitment, and how we will achieve these aims, is set down in this Code of Corporate Governance. Openness; inclusion; integrity; accountability; honesty; selflessness; leadership; and objectivity are fundamental principles by which the Council operates.

3. The Governance Framework and the Core Principles of Good Governance

In order to demonstrate the fulfillment of its commitment the Council operates a governance framework. The governance framework sets out how the Council is operating in order to demonstrate compliance, ongoing improvement, its commitment to maintaining the highest ethical standards and levels of governance and also to prepare for the compilation of the Annual Governance Statement (AGS).

The Council has based its governance framework on the CIPFA/SOLACE guidance 2016 'Delivering Good Governance in Local Government'. The framework sets out 7 core principles for good governance.

The diagram below, re-produced from the CIPFA/SOLACE guidance 2016 'Delivering Good Governance in Local Government', illustrates the seven principles of good governance and how they relate to one another.



4. Demonstrating Compliance that we deliver on the Principles of Good Governance

Maintain a local code of corporate governance

Appendix 1 of this document sets out in detail how the Council will support these principles and demonstrates how it will meet the specific requirements of the framework. Following the annual review of corporate governance this document will be updated to ensure it provides an accurate statement of the Council's current position in relation to governance standards.

Review of the Council's Corporate Governance

The Council will arrange for regular, at least annual, independent reviews of its corporate governance arrangements to be carried out by Internal Audit to ensure continuing compliance with best practice.

In addition the Council will ensure that there is an ongoing process of self assessment of governance standards and improvement planning.

Following each review and self assessment the Council will ensure that an improvement action plan is produced, or an existing one updated, in order to address any significant governance issues identified and ensure continuous improvement in the system of corporate governance.

Report publicly on compliance with governance arrangements in the Annual Governance Statement

The Council will produce an Annual Governance Statement (AGS). This will accompany the Council's Annual Statement of Accounts. It will state what arrangements the council has in place to ensure the effectiveness of its governance framework and the degree to which the Council has followed its stated governance principles.

The AGS will also highlight any areas the Council considers to require significant improvement and outline the actions planned to address them.

The annual corporate governance review and self-assessment results will provide sources of assurance used to inform the compilation of the AGS. Other sources of assurance include the risk management and performance management systems, Internal Audit reporting and external inspection regimes.

The Audit and Corporate Governance Committee will review the robustness of the AGS. The Chief Executive and the Leader of the Council are required to sign off the AGS.

5. Responsibilities

Every Council officer and member has a responsibility to ensure their personal conduct and the organisation's governance arrangements are always of the highest standard possible.

Senior managers have a responsibility for reviewing governance standards in their areas of responsibility annually and for providing documented assurance of their adequacy, and for identifying and implementing any necessary improvement actions. Improvement actions should be reflected in the appropriate business plans.

The Deputy Chief Executive and Director of Corporate Services has a responsibility to ensure that the Council makes arrangements for the proper administration of its financial affairs.

The Chief Executive and Leader will ensure that an annual review is completed of corporate governance arrangements and give assurances on their adequacy in the AGS which will accompany the Statement of Accounts.

The Audit and Corporate Governance Committee will ensure that the Code of Corporate Governance is reviewed regularly to reflect ongoing developments and planned improvements to the framework and authorise any amendments.

6. Reporting

The annual review of corporate governance will be reported to the Audit and Corporate Governance Committee. The main points of this review will be summarised in the published AGS.

7. Communication and Training

The Corporate Governance Code will be published and accessible to all Council employees and members. Induction training will make reference to corporate governance arrangements. Key officers and Councillors will receive ongoing training and awareness raising to ensure changes in the code are communicated.

The Corporate Governance Code will be reported publicly to citizens and service users with a copy available on the authority's website. The AGS will be reported publicly, with a copy made available via the website.



**DELIVERING EXCELLENT GOVERNANCE
IN
WARRINGTON BOROUGH COUNCIL**

CORE PRINCIPLE A

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

Supporting Principle	How We Demonstrate Compliance
1.1 Behaving with Integrity	<p>We ensure that 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 Council by the following:</p> <ul style="list-style-type: none">• Ethical Framework• Member and officer Code of Conduct• Member and Officer Code on Gifts and Hospitality• Member/officer protocols• Member/officer declarations of interest• Related parties disclosure in statement of accounts• Member development programme sets out expectations of Members• Standards Sub-Committee• Scrutiny Committee in place• Work programmes established and links from Scrutiny Committee to the Policy Committees, quarterly meetings with chairs of committees• Leadership Development Forum and Middle Management Forum sets out expectations of senior officers• 'Time to Talk' – corporate 1-2-1 process for officers and their line managers• Anti-fraud, bribery and corruption policy• Whistleblowing procedure• Awareness raising of anti fraud bribery and corruption requirements and whistleblowing procedure, and mandatory bribery awareness e-learning in place for all officers required to complete the officer related parties proforma• Dedicated hotline in place. <p>https://www.warrington.gov.uk/info/201114/publications_and_strategies/965/whistleblowing-20k</p> <p>https://www.warrington.gov.uk/anti-fraud-bribery-and-corruption-statement-and-policy</p> <p>We ensure that 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) by:</p> <ul style="list-style-type: none">• Council's Ethical Framework

	<ul style="list-style-type: none"> • Members' Code of Conduct and through maintenance of the statutory interests register • Related parties disclosure in statement of accounts • Operating the Council's Standard's Committee to provide oversight of the conduct of elected members and to keep the Code of Conduct under review • Adopting the Council's constitution each year at full Council <p>We demonstrate, communicate and embed the standard operating principles or values through the policies and processes outlined above which are reviewed on a regular basis with our Trade Unions to ensure that they are operating effectively. Relevant policies include:</p> <ul style="list-style-type: none"> • Dignity at work policy and grievance procedure • ICT acceptable use policy • Freedom of Information procedure • Equality and Diversity values
<p>1.2 Demonstrating strong commitment to ethical values</p>	<p>We seek to establish, monitor and maintain the organisation's ethical standards and performance by:</p> <ul style="list-style-type: none"> • Council strategy sets out Warrington Council's values • Ethical Framework sets out expected standards, including registration with appropriate regulatory bodies meaning adherence to professional standards • The Policy Committees develop annual workplans in line with the policy framework • The operation of the Standards Sub-Committee • Complaints procedures and investigation of complaints • Register of gifts hospitality and member / officer interests • Regular reports to Council
<p>1.3 Respecting the rule of law</p>	<ul style="list-style-type: none"> • The Council has appointed a Director of law and Governance who acts as the Monitoring Officer who has rights of access to all meetings and documents. Legal Services advise on decisions as appropriate. Legal advice and appropriate training offered to all Directorates. • The Senior Leadership Team consults the Monitoring Officer to ensure that all the Council's decisions accord with the law and with the Council's Constitution. • Internal Audit independently and critically evaluates the council's internal control framework and, where necessary, makes recommendations for improvement and the introduction of best practice. Internal Audit has direct access and reporting lines to all senior management including the Chair of the Audit and Corporate Governance Committee; Chief Executive; Monitoring Officer; and the S151 Officer. Internal Audit report on its activity to the Audit and Corporate Governance Committee, providing an annual opinion on the overall adequacy and effectiveness of the Council's internal control environment. • The Council's External Auditors are Grant Thornton. They produce an Annual Audit letter which is presented to the Audit and Corporate Governance Committee and published on the Council's website. The letter communicates key messages to the Council and external stakeholders, including members of the public and is published on the Council's website alongside the

	<p>Annual Report and Accounts. All issues and recommendations raised in the Audit letter are formally responded to along with a responsible officer and a deadline for completion.</p> <ul style="list-style-type: none">• Council's Constitution and Constitution Sub-Committee• Public protection across the Borough via our regulatory, licensing and enforcement activities• Standards Sub-Committee has clear terms of reference and can report to the Council when necessary• Statutory safeguarding boards in place for Adults' and Children's services• Council's complaints and feedback procedure and policy in place• Regular complaints monitoring• Annual complaints reports published Adults' and Children's services <ul style="list-style-type: none">• Ombudsman complaints procedure in place• Review, and reporting to Audit & Corporate Governance Committee, of administration of the Council's approach to issues raised by the Ombudsman
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CORE PRINCIPLE B

Ensuring openness and comprehensive stakeholder engagement

Supporting Principle	How We Demonstrate Compliance
2.1 Openness	<ul style="list-style-type: none">• The Council has a Scrutiny Committee that includes review of key partnerships in the work programme• Policy Committees established, work programmes established and links from Scrutiny Committee to the Policy Committees, quarterly meetings with chairs of committee• The Council published Officer Decision Notices which allows call in on decisions• The Council complies with the Local Government Transparency Code 2015• The Council operates a Publication Scheme under the Freedom of Information Act. The Scheme reinforces the Council's commitment to openness and transparency. Where information is not published through the scheme the Council deals with requests for information on a timely basis and provides advice and assistance as required. The Publication Scheme is available on the Council's website• Annual Statement of Accounts published, work continues to make the statement more user friendly to stakeholders• Local Accounts published for adult social care and children's services• The Council has a Forward Plan which contains the key decisions that the Council proposes to make, this is published every month• Decision-making protocols record of decisions and supporting materials are published on the Internet
2.2 Engaging comprehensively with other organisations that the Council needs to work with to improve services and outcomes	<p>The Council participates in the following joint arrangements:</p> <ul style="list-style-type: none">• The Council participates in the Central Area Neighbourhood Renewal Board.• The Council supports significant private sector development and investment as well leading major council regeneration projects in order to support growth• The Council actively participates in Cheshire Sub Regional partnership working arrangements, with the Council's Leader, Chief Executive and other senior officers, involved in the Leader's Board, Management Board, Public Sector Transformation Board, and other meetings which deal specifically with Economic Growth and also People's Services.• The Chief Executive attends the performance investment committee of the Cheshire and Warrington Enterprise Partnership• Concordat for Health and Wellbeing in Warrington - all partners have signed up to Health and Wellbeing Strategy which sets out vision and principles of joint working• Strong focus on integrated working with Health• The Council has developed a Joint Commissioning Strategy with the CCG to support delivery of the Warrington Together Programme

	<ul style="list-style-type: none"> • Health and Wellbeing Board, the Integrated Commissioning Transformation Board, Warrington Together, all work together through a Whole Systems Transformation Programme • Carers Partnership Board, Older People’s Partnership Board, Dementia Board, Autism and Learning Disability Partnership Board, Mental Health Partnership Board all work together through the Health and Wellbeing Board • Joint working arrangements eg. Warrington Together and Better Care Fund (BCF) supported by legal and financial agreements as appropriate • Formal partnerships are set out in contractual frameworks and have appropriate legal agreements in place eg. S75 agreements • Terms of reference for Boards sets out the duties of the Board in relation to the joint working arrangements • Work of the statutory multi agency safeguarding boards for Adults’ and Children’s services through the Adult’s Safeguarding Board, Warrington Children’s Safeguarding Partnership and the Early Help Partnership Board <p>https://www.warrington.gov.uk/search?keyword=warrington+partnership</p>
	<p>The Council’s Customer Strategy has been refreshed 2016-2020 and sets out a vision for easy to use services that are designed with input from customers, that deliver improved value for money for the Council and encourage greater independence and self service.</p> <p>https://www.warrington.gov.uk/info/201114/publications_and_strategies/2027/customer_strategy</p> <p>The Customer Strategy sets out our Customer priorities to:</p> <ul style="list-style-type: none"> • Improve online services • Make services more reliable and easy to use • Make it easier to contact the Council • Be clear about our services <p>The Council has in place:</p> <ul style="list-style-type: none"> • Strategic partnership agreement • Stakeholders’ forums • Residents’ forums • Equality and Diversity policy <p>https://www.warrington.gov.uk/info/201081/the_council/830/equality_and_diversity</p> <p>The Council ensures that arrangements are in place to enable the authority to engage with all sections of the community effectively:</p> <ul style="list-style-type: none"> • Young people’s voices through the Youth Parliament, Youth Council, Children in Care Council and through engagement work

with children in need of support or early help service

- A joint strategic needs assessment (JSNA) was developed by the Council, the Health & Wellbeing Board and GP consortia
- JSNA considered in commissioning functions
- Warrington Health and Wellbeing Board and Warrington Partnership Board have “Warrington Strategy for Wellbeing - a joint health and wellbeing strategy” (JHWS), coordinating intentions from the NHS, social care, public health, and other health, determinants such as housing, education, environment and economy.
- Healthwatch Warrington helps the residents and communities of Warrington to get the best out of local health and social care services. They gather the views of local people and make sure that they are heard and listened to by the organisations that provide, fund and monitor services.

- Warrington Speakup – providing a range of statutory and no statutory advocacy services for citizens
- Public protection across the Borough via our regulatory, licensing and enforcement activities
- Public Health has a range of tools to engage with service users to seek their views on services they are involved with, including service evaluations, face to face meetings, surveys/questionnaires.
- Conduct a range of surveys – client surveys and engagement, staff surveys and engagement, residents’ forums with the Leader commenced in 2019, Equality impact assessments
- Equality objectives for 2016-2020 including 2 objectives:
 - **help to Improve Life Chances** by reviewing the collective impact of national and local policy decisions and how they impact on people most affected by social and health Inequalities; and
 - **ensure a united Warrington** by working with residents and partners in the public and voluntary sectors to assess the equality impact of council decisions and Strategies.

CORE PRINCIPLE C

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

Supporting Principle	How We Demonstrate Compliance
3.1 Defining outcomes	<p>The Corporate strategy sets out the vision, pledges and key priorities for the Council over a 2 year period:</p> <ul style="list-style-type: none">• Corporate Strategy 2020-22. This is refreshed annually.• Corporate Strategy supported by Directorate Plans and Change Projects as appropriate• A new Health and Wellbeing Strategy 2019-2023• The vision and outcomes are a basis for corporate and service planning and underpin development of Council strategies and plans <ul style="list-style-type: none">• The Warrington Local Plan Core Strategy was adopted by Warrington Borough Council on 21 July 2014 and is available to view online. Following a successful high court challenge to the Plan's housing target, the Council is now preparing a new Local Plan. The Proposed Submission Version Local Plan was published on 15th April 2019 for a 9 week period of statutory consultation. It is anticipated the new Local Plan will be adopted in late 2020.• The Council takes a leading role in planning the future economic and transportation fortunes of the region and sub-region, working with our neighbours in Manchester and Liverpool and as part of the Cheshire and Warrington Enterprise Partnership and the Northern Powerhouse• The Council drives economic growth and regeneration in Warrington through our Warrington Means Business programme• Strategic commissioning priorities are linked to resource allocation as part of Outcomes Based Budgeting (OBB), proposals are considered and challenged throughout the year as they arise. http://www.warrington.gov.uk/directory/37/the_councils_major_policies_and_strategies/category/778
3.2 Sustainable economic, social and environmental benefits	<p>The Council undertakes review and development on an annual basis of:</p> <ul style="list-style-type: none">• Corporate strategy delivery• Medium Term Financial Plan (MTFP)• Performance Management framework including Directorate and Corporate scorecards reviewed quarterly

	<p>The Council's Budget and Outcomes Based Budgeting (OBB) framework underpins our decision making. All Council decisions are required to comply with the budget and Outcomes Based Budgeting framework:</p> <ul style="list-style-type: none">• The four year MTFP is reviewed as an ongoing process as part of Outcomes Based Budgeting where proposals are considered and challenged throughout the year as they arise.• The Annual Budget and four year MTFP is approved by the Cabinet and Full Council including the Annual Budget• Monthly and quarterly finance and performance monitoring takes place and is reported to members on a quarterly basis• Assumptions are reviewed quarterly and are reviewed formally on an annual basis.• The Council includes consideration of Social Value in all of its commissioning and procurement
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CORE PRINCIPLE D

Determining the interventions necessary to optimize the achievement of the intended outcomes

Supporting Principle	How We Demonstrate Compliance
4.1 Determining interventions	<p>The Council prepares annual reports that provide for a composite review of organisational performance:</p> <p>The Council produces:</p> <ul style="list-style-type: none">• Annual Scrutiny Report• Annual financial statements• Annual risk & insurance reports• Corporate Strategy• Budget Consultation• ASC local accounts• Annual Public Health report <p>We prepare regular Corporate Performance Reports for Cabinet with quarterly updates to determine, plan and optimise the achievement of intended outcomes.</p> <p>Call-in of decisions is a key element of the Council’s scrutiny process. This process brings rigour to decision making and helps to ensure that full consideration has been given to the options available.</p>
4.2 Planning interventions	<ul style="list-style-type: none">• The Council’s Constitution and the record of decisions and supporting materials; this is reviewed at least annually.• Revised Constitution approved by annual Council in May 2019.• The roles of Members and Officers as set down in the Constitution.• The scheme of delegation. Fully embedded scheme of delegated decisions and financial delegation reviewed regularly with mechanisms in place to maintain up to date information.• Review and development on an annual basis of:<ul style="list-style-type: none">○ Corporate strategy delivery○ Directorate and Business Plans○ Medium Term Financial Plan (MTFP)○ Performance Management framework○ Annual residents’ survey

	<ul style="list-style-type: none"> ○ Risks – ongoing review supported by insurance management
4.3 Optimizing achievement of intended outcomes	<ul style="list-style-type: none"> ● The four year MTFP is reviewed as an ongoing process as part of Outcomes Based Budgeting (OBB) where proposals are considered and challenged throughout the year as they arise. ● The annual budget and four year MTFP is approved by the Cabinet and Full Council including the Annual Budget ● Monthly and quarterly finance, risk and performance monitoring takes place and is reported to members on a quarterly basis ● Assumptions are reviewed quarterly and are reviewed formally on an annual basis

CORE PRINCIPLE E

Developing the entity's capacity, including the capability of its leadership and the individuals within it

Supporting Principle	How We Demonstrate Compliance
5.1 Developing the entity's capacity	<ul style="list-style-type: none">• We maintain staff development materials and an annual Learning and Development prospecture in liaison with the organisation and publish them via the intranet with the aim of ensuring that the Council has a flexible and skilled workforce that can deliver its services and develop them in the future.• The Council has a Constitution in place that sets out how the Council operates, how decisions are made and the procedures that are followed. The Constitution contains details of the respective roles and responsibilities of elected members, named officer roles and all employed by the Council. It also outlines protocols for Member/officer relationships.• The Council Constitution also contains a Code of Conduct for Members.• The Council has a four year Medium Term Financial Plan which provides a focus on both Revenue expenditure (day-to-day running costs of providing services) and Capital expenditure (long-term investment in infrastructure, like schools and roads), as well as setting out the Council's overall Financial Strategy. This plan is a four year plan which is updated and approved on an annual basis.

5.2 Developing the entity's leadership	<ul style="list-style-type: none"> • Members' induction scheme • Member Development Programme including programme of training • Member Development Plan reflects requirements of a modern councillor including: <ul style="list-style-type: none"> ○ the ability to scrutinise and challenge ○ the ability to recognise when outside advice is required ○ advice on how to act as an ambassador for the community ○ leadership & influencing skills ○ officer personal reviews and leadership programme • Specific training for specialist committees such as Audit & Corporate Governance Committee / Planning / Corporate Parenting
5.3 Developing the capability of individuals within the entity	<ul style="list-style-type: none"> • Induction programme for officers and Members including focused 'Welcome to Warrington' course for all employees and induction process on the Council's intranet • Officers training and professional qualifications to support decision making • Training courses/information for officers and Members • Time to talk 1-2-1 and performance management process; induction; training & development • Learning and development prospectus • E-Learning package in place with mandatory and optional training programmes added on rolling basis • Workforce Planning & Organisational Development support • Broad Apprenticeship Levy offer • Citizenship/Local Democracy/Youth Parliament Work • Monitoring Officer provides bespoke training / advice • Deputy Chief Executive & Director of Corporate Services/Deputy Section 151 officer provide bespoke training / advice • Internal Strategic Equalities Group

CORE PRINCIPLE F

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

Supporting Principle	How We Demonstrate Compliance
6.1 Managing risk	<ul style="list-style-type: none">• The Council's Risk Management Strategy sets out the council's approach to risk management• A policy and process has been developed as a guide to officers and members to identify, assess and treat current and emerging risks to service objectives• The Audit and Corporate Governance Committee has responsibility for overseeing the effectiveness of the council's risk management arrangements and will request further information on any areas of concern. The Committee receive monitoring reports twice a year• The Council has a Strategic Risk Register which is reviewed on a quarterly basis and monitored by Senior Leadership Team; Corporate Governance Group; Cabinet; and the Audit and Corporate Governance Committee• Directorate level risk reports in place and reviewed quarterly• Major projects risk registers in place and reviewed regularly
6.2 Managing performance	<ul style="list-style-type: none">• There is a robust and effective authority wide performance framework which links strategic and service level business targets using a consistent methodology to deliver the corporate priorities• A Corporate Information Assurance and Data Quality Strategy is in place• Performance against the Corporate Strategy and key Corporate indicators is reported to Senior Leadership Team (SLT) and the Cabinet on a quarterly basis• Additional Corporate Objectives linked to the Corporate Strategy are set by the Chief Executive and reported to Cabinet members• Reporting to Public Health England • Financial reports to Cabinet demonstrate achievement of efficiency savings each quarter• This is a key responsibility of the Deputy Chief Executive and Director of Corporate Services in reporting through to the Cabinet and full Council on value for money• Each Directorate is supported by a specific finance team that provides financial advice and guidance to facilitate decision making <p>https://www.warrington.gov.uk/budget-policies-and-data</p>

	<ul style="list-style-type: none"> • Clear and concise reports to Members • Budget forecasting tool implemented • Budget reports are produced for budget holders which include current and forecast performance against budget and a risk assessment to the achievement of savings targets. Overall performance is reported by the Leader of the Council and the Deputy Chief Executive and Director of Corporate Services to the Senior Management Team and Cabinet. • All OBB proposals subject to scrutiny by the Spotlight Panel which included the full Cabinet and SLT • Contract Procedure Rules and Financial Procedure Rules are set out in the Constitution. These are reviewed regularly
6.3 Robust internal control	<ul style="list-style-type: none"> • Audit and Corporate Governance Committee has clear terms of reference, an effective membership as evidenced by the annual self assessment against the CIPFA guidance and receives appropriate training • The Audit and Corporate Governance Committee meets on a regular basis to consider and challenge a range of reports around the internal control, risk and governance environment of the Council • Deputy Chief Executive and Director of Corporate Services and the Head of Internal Audit have direct access to the Audit and Corporate Governance committee and external audit • The officer Governance Group meets 3-4 times per year and reports to Audit and Corporate Governance Committee on risk and governance issues • The Council has an Anti-Fraud, Corruption and Bribery Policy and a Whistleblowing Policy in place. These are reviewed on a regular basis. The policies are used to advise officers and members of the Council's approach to the serious issues of fraud and corruption. The Council operates a zero tolerance approach to fraud • The annual Internal Audit planning process includes a specific fraud risk assessment to ensure that all current fraud risk areas are considered for inclusion in the Annual Internal Audit Plan • The Head of Internal Audit produces an annual report and opinion on internal control, governance and risk management. The internal audit service conforms to the Public Sector Internal Audit standards • The Internal Audit Manager produces an Annual Fraud Report which outlines the key activities and findings from the previous year • The Risk and Insurance Manager produces an annual risk and insurance report

<p>6.4 Managing Data</p>	<ul style="list-style-type: none"> • The Deputy Chief Executive and Director of Corporate Services is the Council’s Senior Information Risk Owner (SIRO); the Deputy Director Corporate Services is the deputy SIRO; and a dedicated information governance manager (Data Protection Officer) and an information governance officer (Assistant Data Protection Officer) is in place. • The Information Governance Group (a collaborative group with representation across all directorates and key areas of WBC) monitors the required actions to address information governance risks. • The Council has an information governance team that has agreed protocols in place for data sharing and protection across the council eg. Information Governance charter, data protection policy, key data protection procedures, data sharing protocols. • The information governance team monitor GDPR compliance and challenge potential data breaches and ensure that effective controls are put in place to minimise the risk of any re-occurrence. • Caldicott Guardian is in place for both Adult and Children’s Services
<p>6.5 Strong public financial management</p>	<ul style="list-style-type: none"> • The Annual Budget and the four year MTFP is reviewed as an ongoing process as part of Outcomes Based Budgeting (OBB) where proposals are considered and challenged throughout the year as they arise. • The MTFP is approved by the Cabinet and Full Council including the Annual Budget • Monthly and quarterly finance and performance monitoring takes place and is reported to members on a quarterly basis • Assumptions are reviewed quarterly and are reviewed formally on an annual basis • The Council is committed to being transparent and open about its financial affairs. Details of all council expenditure over £500 are published on the council’s website. • Authorisation levels are in place for orders/invoice approval and operate in conjunction with financial regulations

CORE PRINCIPLE G

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

Supporting Principle	How We Demonstrate Compliance
<p>7.1 Implementing good practice in transparency</p>	<ul style="list-style-type: none"> • Use of the website • Provision of information to residents • Our External Auditors produce an Annual Audit Letter. This letter highlights key issues and findings from the external audit and is published alongside the Annual Report and Accounts. For all the findings and recommendations made in the Annual Report, a response is made by the Council and a responsible officer assigned to deliver the finding along with a deadline. • Equality and Diversity values
<p>7.2 Implementing good practices in reporting</p>	<ul style="list-style-type: none"> • External Audit annual VFM conclusion presented to Audit & Corporate Governance Committee in September and published on the website. • Annual Statement of Accounts, work continues to make the statement more user friendly to stakeholders. • An annual report is published in September. This provides for a composite review of organisational performance in one document. • Local Accounts published for adult social care and children’s services.
<p>7.3 Assurance and effective accountability</p>	<ul style="list-style-type: none"> • External Audit Service – the Council’s External Auditors are Grant Thornton. They produce an Annual Audit letter which is presented to the Audit & Corporate Governance Committee and published on the Council’s website. • Internal Audit independently and critically evaluates the Council’s internal control framework and, where necessary, makes recommendations for improvement and the introduction of best practice. Internal Audit has direct access and reporting lines to senior management including the Chair of the Audit & Corporate Governance Committee; Chief Executive; S151 officer; and Monitoring Officer. Internal Audit produce an annual report which includes an opinion on the overall adequacy and effectiveness of the Council’s internal control, governance and risk management arrangements. The Audit & Corporate Governance Committee meets regularly to receive reports from both internal and external auditors. The Committee produces an annual report on the work of the Committee.