Babergh and Mid Suffolk District Councils

Local Code of Corporate Governance 2022/23

(Based on the new CIPFA/SOLACE Delivering Good Governance in Local Government Framework 2016)

Introduction

The main principle underpinning the development of the new Delivering Good Governance in Local Government: Framework (CIPFA/Solace 2016) ('the Framework') continues to be that local government is developing and shaping its own approach to governance, taking account of the environment in which it now operates. The Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach. 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 a clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.

The Framework defines the principles that should underpin the governance of each local government organisation. It provides a structure to help individual authorities with their approach to governance.

The term 'Local Code' essentially refers to the governance structure in place as there is an expectation that a formally set out local structure should exist, although in practice it may consist of a number of local codes and documents.

It is also crucial that the Framework is applied in a way that demonstrates the spirit and ethos of good governance which cannot be achieved by rules and procedures alone. Shared values that are integrated into the culture of an organisation, and are reflected in behaviour and policy, are hallmarks of good governance.
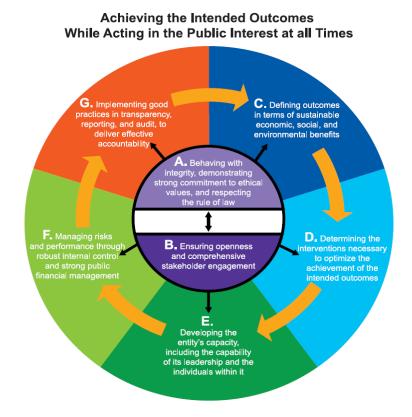
Babergh and Mid Suffolk District Councils are committed to the principles of good governance and demonstrates this commitment through development, adoption and implementation of this Local Code and will ensure that adequate arrangements are made with regard to its continued implementation, monitoring and review.

Core Principles of Good Governance

The seven principles of good governance set out in the Framework are:

- A. Strong commitment to integrity, ethical values, and the rule of law.
- B. 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 intended outcomes.
- E. Developing the capacity of the entity, 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 and reporting to deliver effective accountability.

The diagram from the *International Framework,* below illustrates how the various principles for good governance in the public sector relate to each other. Principles A and B permeate implementation of principles C to G. The diagram 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.

**Achieving the Intended Outcomes
While Acting in the Public Interest at all Times**

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

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

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

B. Ensuring openness and comprehensive stakeholder engagement

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

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

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

This code takes each of the principles of good governance in turn and sets out the systems, processes and principles the Councils have put in place to ensure good corporate governance.

Responsibilities for Corporate Governance

All Members and officers have a responsibility for upholding the principles of good governance. It is a key responsibility for the Leaders of each council and the Chief Executive Officer.

The statutory officers of Babergh and Mid Suffolk District Councils, those being the Director of Law and Governance & Monitoring Officer, the Director for Corporate Resources (S151 Officer) and the Chief Executive (Head of Paid Service), are responsible for the development, delivery and review of robust corporate governance arrangements.

The Extended Leadership Team have a responsibility for reviewing governance standards in their areas of responsibility and for identifying and implementing any necessary improvement actions, which will be reflected in service plans.

The Joint Audit and Standards Committee has responsibility for monitoring and reviewing the Councils' corporate governance arrangements.

The Leader of each council and the Chief Executive will ensure that an annual review of corporate governance arrangements is completed and give assurances on their adequacy in the published Annual Governance Statement, accompanying the Statement of Accounts.

The Corporate Manager for Internal Audit produces an Annual Report to the Joint Audit and Standards Committee on the adequacy and effectiveness of the Councils' systems of internal control and governance.

The Annual Governance Statement is produced following a review of the effectiveness of the Councils' corporate governance arrangements, as outlined in this Code. Any significant governance weaknesses are highlighted and an action plan developed to address these issues, which is monitored by the Joint Audit and Standards Committee.

Monitoring and Review

The Local Code is subject to an annual review to ensure its integrity and adequacy, and its effectiveness will be assessed as part of the annual review process that will lead to the production of the Council's Joint Annual Governance Statement.

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 behaviours and actions that apply across the various aspects of the organisation that demonstrate good governance. The table below (extracted from the CIPFA/SOLACE Framework) show how each of these principles should be applied. The third column describes how the Councils apply the principles.

Core Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law		
Sub principles	Behaviours and actions that demonstrate good governance	Demonstrated by:
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.	• The Council will maintain shared values including leadership values (openness, support and respect) both for the Council and its officers. These are defined in the constitution and reflect public expectations about the conduct and behaviour of individuals. • We use shared values as a guide for decision making and as a basis for developing positive and trusting relationships within the Council. We demonstrate this by adherence to the constitution. • We have adopted formal codes of conduct defining standards of personal behaviour for Members and officers, which are promoted when joining the Council. • We maintain a Joint Audit and Standards Committee to raise awareness and take the lead in ensuring high standards of conduct are embedded within the Councils' culture.
	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 they are operating effectively.	• We have put in place arrangements to ensure that Members and staff of the Councils are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders. We have put in place appropriate processes to ensure that these arrangements are workable including declaration of interests, reporting of gifts and hospitality and anti-corruption policies.
• We ensure that systems and processes for financial administration and control together with protection of the Councils' resources and assets, comply with ethical standards; and are subject to monitoring of their effectiveness.
• We will ensure that professional advice on matters that have legal or financial implications is available and recorded well in advance of decision making if appropriate.
• The Councils have a Commissioning and Procurement manual designed to meet the Councils' wider objectives and Contract Procedures Rules designed to deliver robust and fair procurement processes.
• Through the Scheme of Delegation officers will actively recognise the limits of lawful activity placed on them but also strive to utilise their powers to the full benefit of their communities.
• Officers will observe all specific legislative requirements placed upon the Councils as well as the requirements of general law, and in particular integrate the key principles of
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.	
Respecting the rule of law	Ensuring members and staff demonstrate a strong commitment to the law as well as adhering to relevant laws and regulation.	
	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.	administrative law – rationality, legality and natural justice into the procedures and decision making. • Committee forward plans, agendas, reports (including implications from specialist advice as part of a Pre-Committee Approvals and Sign-off Sheet process, decisions taken and declaration of interests) are posted on the Councils website in a timely fashion. • The Councils have a comprehensive Equalities and Diversity Policy, which sets out the Councils' commitment to promoting equality and diversity, including through its role as an employer and a provider of services to the public. • We have put in place effective systems to protect the rights of staff. We ensure that policies for whistleblowing which are accessible to staff and those contracting with the Councils, and arrangements for the support of whistle-blowers, are in place. • Counter fraud and corruption arrangements are in place and documented within the Councils' Prevention of Financial Crime Policy. • Established systems are in place for reporting compliments, comments and complaints, which help us improve service delivery and relationships to our customers. • We will publish an Annual Governance Statement, signed by the Chief Executive and both Leaders of each Council to confirm that we are satisfied that we have effective governance arrangements in place.

Core Principle B: Ensuring openness and comprehensive stakeholder engagement		
Sub principles	Behaviours and actions that demonstrate good governance	Demonstrated by:
Openness	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness.	• We will ensure that the Councils' vision, strategic plans, priorities and targets are developed through robust mechanisms, and in consultation with the local community and other key stakeholders, and that they are clearly articulated and disseminated. • Demonstrated through the Councils' five corporate Values. • We will maintain a culture of accountability so that Members and Officers understand to whom they are accountable and for what. • We will strive to engage with stakeholders on an individual and collective basis to demonstrate that we deliver services and outcomes that meet the needs and expectations of the public. These arrangements will recognise that different sections of the community have different priorities and establish robust processes for dealing with these competing demands. E.g., through tenant engagement activities and our 'Open for Business' programme.
	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.	
	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 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.	
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.	• In December 2022, each Council produced an 'End of Term' report highlighting their achievements. The report was promoted through a press release, social media and on the Councils' home page website. • The Councils seek to publish Freedom of Information requests and responses openly on
	Developing formal and informal partnerships to allow for resources to be	

	used more efficiently and outcomes achieved more effectively.	its' website through the 'Disclosure Log' wherever possible and practicable to do so.We will deliver effective scrutiny of the Councils' business as appropriate and produce an annual report on the activities of scrutiny function.
	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.	
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.	• We will ensure that the Councils as a whole are open and accessible to the community, service users and staff and we are committed to openness and transparency in all dealings. We will attempt to publish all committee agenda items under "part 1" unless there is the need to preserve confidentiality where it is proper and appropriate to do so.
	Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement.	• The Councils hold their meetings, and those of its committees and working groups in public unless there are good reasons for confidentiality. The public are allowed to ask questions at all Council and committee meetings.
	Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs.	• The Councils record the deliberation of the Overview and Scrutiny Committee and the reasons for Cabinet and Regulatory decisions and makes agenda papers and minutes available on the Councils' website. The Councils also records and publishes on the website written questions asked at Council meetings and their answers, and oral questions and answers where these are available.
	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.	• Officers use standard report templates for committee and cabinet reports to help ensure that readers are provided with information that is

	Taking account of the impact of decisions on future generations of taxpayers and service users.	accurate, complete and unbiased. Reports make it clear the options available so that the implications of all decisions and risks can be assessed before those decisions are made.
		• The Councils promotes the role of the Members and makes the public know who the Members are, what roles they have on the Council and how to contact them.
		• The publication of the forthcoming decisions list will give a minimum of 28 days' notice of proposed key decisions to be made by the Cabinet or by officers under delegated authority.
		• The Councils make clear through its website through its website and other council publications the services that they are responsible for, how people can contact the council and the service standards they can expect.
		• The Councils ensure its meetings are accessible by webcasting.
		• The Councils set out in its collective agreements, employment policies and procedures, and terms of reference for forums and meetings involving Trade Unions, and how it consults with staff and Trade Unions.
		• The Councils ensure compliance with the requirements under the Transparency Code – published on the Councils' website.
		• The Councils publish their Annual Statement of Accounts and Annual Auditors report to inform stakeholders and service users of the previous year's achievements and outcomes.

		• The Councils encourage and assist the public to inspect the Statement of Accounts in accordance with regulations. • Established systems are in place for reporting compliments, comments and complaints, which help us improve service delivery and relationships to our customers.
Core Principle C: Defining outcomes in terms of sustainable economic, social, and environmental benefits		
Sub principles	Behaviours and actions that demonstrate good governance	Demonstrated by:
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.	• We will make a clear statement of the Councils' purpose and vision and use it as a basis for corporate and service planning. • We will publish an annual report on a timely basis to communicate the Councils' activities and achievements, its financial position and performance. • We will ensure that those making decisions are provided with financial and non-financial information that is fit for the purpose – relevant, timely and gives clear explanations of technical issues and their implications. • Within the Councils, each directorate identifies how they will deliver their services. This is set out in their service plans. • We will identify and monitor service performance indicators which demonstrate how the quality of service for users is to be measured. This will include a phased introduction of an effective data collection system for all priority services. This is
	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.	

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.	against a backdrop of developing a new performance management framework so that we are clear what success will look like and how we measure it.
	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.	• We maintain a prudential financial framework, balance commitments with available resources; and monitor income and expenditure levels to ensure this balance is achieved. • The Councils have a Risk Management Strategy and framework in place to identify, report and manage corporate and operational risks to help ensure outcomes are achieved.
	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.	• We ensure compliance with the CIPFA codes regarding: a Prudential Framework for Capital Finance and Treasury Management; applying the principles and practices of accounting required to prepare the Statement of Accounts • We have produced a Joint Medium Term Financial Strategy (MTFS) which sets out the Councils' approach for delivering our strategic priorities and the management of our finances.
	Ensuring fair access to services.	• We also place reliance on the work performed by our External Auditors to ensure we have put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. • The Councils actively considers the environmental impact of the Councils' decisions before those decisions are made. • We will ensure that economic, social and environmental impacts are considered in the

		Specification of Requirements for suppliers, services and works and selection of suppliers.
		• The Councils' have in place a Carbon Reduction Management Plan, which includes associated controls to manage the Councils' deadlines and ambition of becoming carbon neutral by 2030.
		• The Environmental Delivery Plan is regularly reviewed and monitored by the Service Improvement Advisor for Environment & Commercial Partnerships and each individual proposal and activity has a designated Project Lead that manages each project.
		• The Senior Leadership Team and Cabinet Leads have a monitoring and quality control role.
Core Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes		
Sub principles	Behaviours and actions that demonstrate good governance	Demonstrated by:
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.	• The annual business planning process is used to agree the priorities for the Councils. The Corporate Plan expresses the strategic objectives for the Councils over the financial year and beyond.
	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.	• Alongside each of the objectives are detailed the particular outcomes to be achieved and performance measures that provide evidence that the outcomes have been achieved. • This information enables members and the services contributing to the delivery of the plan to be clear about the priorities for the Councils and

Planning interventions	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets.	assists in decisions about where resources should be focussed.
	Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.	• Established systems are in place for reporting compliments, comments and complaints, which help us improve service delivery and relationships to our customers.
	Considering and monitoring risks facing each partner when working collaboratively, including shared risks.	• Corporate Managers have developed their service plans indicating how they will meet objectives set out in the corporate plan and setting out their priorities and work programme for the year ahead.
	Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances.	• The Councils' overall spending plans are set out in an annual Budget Setting report for both revenue and capital expenditure.
	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.	• There are arrangements in place for regular budget monitoring and the reporting of significant variances to senior management.
	Ensuring capacity exists to generate the information required to review service quality regularly.	• The Councils work to maximise its resources by delivering services as efficiently as possible, working in partnership with others and using providers where these are the best options. Periodic internal audit reviews consider the effectiveness of controls and efficiency of processes.
	Preparing budgets in accordance with objectives, strategies and the medium-term financial plan.	• The Council seeks expertise from outside the authority when it does not have the necessary skills in-house, making use of peer reviews and other mechanisms for ensuring challenge of Council services.
	Informing medium- and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.	

Optimising achievement of intended outcomes	Ensuring the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints.	• The Councils have a well established Joint Audit and Standards Committee and an Overview and Scrutiny Committee that provides a level of oversight and challenge.
	Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term.	• Internal Audit provides an independent, objective assurance and consulting activity designed to add value and improve on the Councils operations.
	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.	• We have risk management arrangements in place including mitigating actions to support the achievement of the Councils' intended outcomes, both at a corporate and operational level. • We will ensure that there are effective arrangements in place to monitor service delivery.
	Ensuring the achievement of "social value" through service planning and commissioning.	• We will put in place effective arrangements to deal with a failure in service delivery and explore options for improving service delivery and outcomes for our residents. • We have prepared contingency arrangements including a disaster recovery plan, business continuity plan and arrangements for delivering services during an emergency. • We will provide senior managers and Members with timely financial and performance information. • Our performance framework is developing in order to provide a strong evidence base for organisational improvement and transformation, better decision making and the efficient use of our resources.

		• We ensure that budget calculations are robust and reserves are adequate as defined in the policy and budget framework. • We have produced a Joint Medium Term Financial Strategy (MTFS) which sets out the Councils' approach for delivering our strategic priorities and the management of our finances. • The Councils' budget and policy framework is contained within the respective Constitution.
Core Principle E: Developing the entity's capacity, including the capacity of its leadership and the individuals within it.		
Sub principles	**Behaviours and actions that demonstrate good governance**	**Demonstrated by:**
Developing the entity's capacity	Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.	• Through the constitution we have set out a clear statement of the respective roles and responsibilities of the Councils' Cabinet Committee and the Members individually. • We have set out a clear statement of the respective roles and responsibilities of the Councils' other committees and senior officers. • We have determined a scheme of delegated and reserved powers within the constitution and ensure that the scheme is monitored and updated when required. • The Councils' Chief Executive is its Head of Paid Service responsible and accountable to the authority for its operational management. • We are developing protocols to ensure effective communication between Council Members and officers in their respective roles.
	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.	
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.	• We have developed protocols to ensure that the Leader and Chief Executive negotiate their respective roles early in their 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.	• We have set out the terms and conditions for remuneration of Members and officers and publish an Annual Pay policy statement in accordance with the requirements of the Localism Act 2011.
	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.	• We will ensure that effective management arrangements are in place at the top of the organisation. • The Chief Financial Officer, who is also the Councils' Section 151 Officer, is the Director Corporate Resources and is a member of the Councils' Senior Leadership Team (SLT), with access to the Chief Executive and other members of the leadership team.
	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	• The Section 151 Officer is responsible to the Councils for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal financial control. • We have appointed a professionally qualified and experienced Director Corporate Resources, who will lead the promotion and delivery of good financial management, safeguarding public money and ensuring appropriate, economic,

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.	efficient and effective use of funds, together with professional accountability for finance staff throughout the Councils.
Ensuring that there are structures in place to encourage public participation.	• The Monitoring Officer is responsible to the Councils for ensuring that the constitution is adhered to.
Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections.	• We will assess the skills required by Members including the understanding of financial systems. We will agree a personal development plan to develop skills and address any training gaps, to enable roles to be carried out effectively.
Holding staff to account through regular performance reviews which take account of training or development needs.	• The Councils encourage and facilitates Members to have appropriate training or briefing before performing certain roles – e.g., dealing with staff recruitment or disciplinary issues, being a member of the Planning or Licensing Committees).
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.	• The Councils have Job Descriptions for all its employees. We will assess the skills required by officers through the annual appraisal process and monthly 121s and address any training gaps, to enable roles to be carried out effectively.
	• It agrees appropriate remuneration for officers based on an agreed framework of national and local agreements which include job evaluation.
	• We will develop skills on a continuing basis to improve performance, including the ability to scrutinise and challenge and to recognise when outside expert advice is needed.
	• We will ensure that the statutory officers have the skills, resources and support necessary to perform effectively in their roles and that these

		roles are properly understood throughout the Councils.
		• We provide the Director Corporate Resources with the resources, expertise and systems necessary to perform the role effectively within the Councils.
		• We provide an induction programme for Councillors and officers as well as training and development through the OD Plan.

Core Principle F: Managing risks and performance through robust internal control and strong public financial management		
Sub principles	Behaviours and actions that demonstrate good governance	Demonstrated by:
Managing risk	Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making.	• The Councils have a Risk Management Strategy, supplemented by procedures and guidance. The Strategy sets a risk appetite, which considers both opportunity and risk management.
	Implementing robust and integrated risk management arrangements and ensuring that they are working effectively.	• It undertakes systemic risk assessments in all areas of the Councils' activities, including those covered by Health and Safety legislation.
	Ensuring that responsibilities for managing individual risks are clearly allocated.	• It maintains a Corporate Risk Register detailing the Councils' significant risks and individual service/operational risk registers, both of which are reviewed regularly.
Managing performance	Monitoring service delivery effectively including planning, specification, execution and independent post implementation review.	• The Councils continue to ensure that risk management is embedded into the culture of the Councils; with managers at all levels recognising that risk management is part of their role.
	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.	• Risk management is incorporated into all reports to Cabinet and Committees. The officer leading

	Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making.	on risk management has the opportunity to comment on the risk section of each report as part of the 'sign-off' process.
	Providing members and senior management with regular reports on service delivery plans on progress towards outcome achievement.	• We will maintain an effective Joint Audit and Standards Committee which is independent of the cabinet and scrutiny functions. Part of their role and function is to consider the effectiveness of the joint risk management arrangements.
	Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g., financial statements).	• Our outcome performance framework looks to measure the impact the Councils (and partners) are having on improving community conditions and quality of life. This includes measuring the desired results and outcomes of our key projects, activities and services that deliver the agreed priorities and ambitions of the Councils.
Robust internal control	Align the risk management strategy and policies on internal control with achieving objectives.	
	Evaluate and monitor risk management and internal control on a regular basis.	• Councillors can monitor achievement of important impacts and outcomes through half-yearly reporting with self-service of traditional output measures.
	Ensure that effective counter fraud and anti-corruption arrangements are in place.	• A risk based Annual Internal Audit Plan is produced, which is consistent with each Council's priorities and is an essential part of ensuring probity and soundness of each Council's internal controls, risk exposure and governance framework.
	Ensure that additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.	
	Ensure an audit committee which is independent of the executive and accountable to the governing body.	• In line with the Councils' Internal Audit Charter the plan has been constructed to ensure that it delivers against the Public Sector Internal Audit Standards (PSIAS) and the requirement to
Managing Data	Ensure that effective arrangements are in place for the safe collection, storage, use and sharing data, including processes to safeguard personal data.	

	Ensure that effective arrangements are in place and operating effectively when sharing data with other bodies.	produce an annual Head of Internal Audit opinion.
	Review and audit regularly the quality and accuracy of data used in decision making and performance.	• The construction of the Audit Plan has been developed to support both the Joint Annual Governance Statement and the Councils' Strategic Priorities.
Strong public financial management	Ensure that financial management supports both long-term achievement of outcomes and short-term financial and operational performance.	• The PSIAS require the Corporate Manager – Internal Audit to report at least annually to senior management and the Joint Audit and Standards Committee on Internal Audit's performance relative to its Internal Audit Plan including significant risk exposures and control issues where relevant, fraud risks and governance issues.
	Ensure that well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.	• The Annual Audit Letter highlights the key issues arising from the External Auditor's work over the year, including from their review of our financial statements. In it, the auditor also makes a 'value for money conclusion'; that is, whether we have proper arrangements to secure economy, efficiency and effectiveness in our use of resources.
		• Internal Audit produces an annual report to the Joint Audit and Standards Committee that details the current arrangements in place across both Councils to ensure there is a pro-active corporate approach to preventing fraud and corruption and creating a culture where fraud and corruption will not be tolerated. It also provides details of proactive work undertaken by Internal Audit to deter, prevent and detect fraud and corruption.

		• Internal Audit has produced a Fraud Risk Register, which contains a list of areas where Internal Audit and Corporate Managers believe the Councils are susceptible to fraud. The register enables the Councils to focus on suitable internal controls to mitigate any subsequent risk. The register also influences the audit planning process. • The Councils are committed to ensuring that the opportunity for fraud and corruption is minimised, which is supported by the Prevention of Financial Crime Policy, which includes Whistleblowing and Anti-Money Laundering arrangements. • To help fight fraud and corruption locally each Council across Suffolk have nominated a representative to sit on the Suffolk Counter Fraud Group and meet regularly. • Internal Audit take a leading role in co-ordinating the National Fraud Initiative (NFI) exercise across both Councils and with the Shared Revenues Partnership (SRP) working across service areas to support staff in providing data and subsequently investigating and recording the results of matches. • The Councils' Information Governance Officer has drafted an Information Governance Framework which captures how we intend to cover the six aspects of information governance (Information Governance Management; Data Quality; Information Compliance; Information Security; Information Sharing; and Records Management). It also includes a workplan

		capturing the tasks needed to address any concerns. This is a 'live' document which can be continuously updated to address any issues and mitigate against any impact they may have on the council. • The Information Governance Framework will also review existing IT Policies to ensure they continue to be fit for purpose. • Members and staff receive GDPR training with refresher training planned. • The Councils respect the personal data of its residents, employees, suppliers and others the Councils communicate with in line with the principles of the Data Protection legislation and makes this clear in its own Data Protection Policy. • The Councils respect the privacy of members of the public when carrying out investigations and ensures that privacy is only interfered with when the law permits and there is clear public interest justification. • The Council has in place the following related policies and procedures which are published on the website: Data Protection Policy; Complaints Procedure; Freedom of Information (FOI); Environmental Information Regulations (EIR); Procedure for Recognising and Responding to a Data Subject Access Request; Privacy Statement; and Regulation of Investigatory Powers Policy. • The Head of Finance is the Councils' Director Corporate Resources and S151 Officer,

		responsible to the authority for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of financial control.
		- We will enable the Director Corporate Resources to bring influence to bear on all material decisions and provide advice on the levels of reserves and balances to be retained. - We will ensure our arrangements for financial and internal control and management of risk are formally addressed within the Annual Governance Statement. - We will ensure effective internal control arrangements exist for sound financial management systems and processes as set out within the Councils' Constitution on Financial Regulations and Contract Standing Orders. - We ensure that budget calculations are robust and reserves are adequate as defined in the policy and budget framework. - We have produced a Joint Medium Term Financial Strategy (MTFS) which sets out the Councils' approach for delivering our strategic priorities and the management of our finances. - The Councils' budget and policy framework is contained within the respective Constitution. - A self-assessment against the requirements of the Chartered Institute of Public Finance and Accountancy Funding Model (CIPFA FM) code has been undertaken and an action plan compiled.

		- Finance Transformation plan and implementation of a new finance system later in the year will enable an improved and more efficient service to our customers (other services) within our available resources. Improved information to services and embedding of the Business Partner approach will enable other services to better manage their budgets. - A delivery plan will be created that supports the MTFS and budgets that align to the corporate priorities to ensure the council can afford to deliver its aspirations. - Approval of the Treasury Management Strategy and reporting as required under the CIPFA Code of Practice on Treasury Management ("the Code"). - Established Joint Audit and Standards Committee whose role and functions include: Undertake the Council's responsibilities in relation to financial governance issues; Receive Internal Audit's charter, annual plan and progress against the plan that includes an annual report from the Corporate Manager - Internal Audit; Consider the effectiveness of the joint risk management arrangements, the control environment and associated anti-fraud and anti-corruption; and Be satisfied that the joint Annual Governance Statement properly reflects the risk environment and any actions taken to improve it. - The Councils have developed and maintained an effective Scrutiny process, through its committee,

		that encourages constructive challenge and enhances the Councils' performance.
Core Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability.		
Sub principles	Behaviours and actions that demonstrate good governance	Demonstrated by:
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.	• The Councils make sure members of the public have access to information about the workings of the Councils. It makes clear what information is routinely published through its Freedom of Information publication scheme and responds promptly to requests for information.
	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.	• Standard templates are used for public reporting. • Forward Plans, agendas and key decisions and minutes for all Committee meetings are available publicly via ModGov on the Councils' website. • Website streaming of Cabinet and Committee meetings and public questions.
Implementing good practice in reporting	Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way.	• We will maintain open and effective mechanisms for documenting evidence for decisions and recording the criteria, rationale and considerations on which decisions are based.
	Ensuring members and senior management own the results reported.	• We will attempt to publish all committee agenda items under "part 1" unless there is the need to preserve confidentiality where it is proper and appropriate to do so.
	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).	• We comply with the local government transparency code and publish all required information in a timely manner.

	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate.	• Compliance with the Publication Scheme as directed by the Information Commissioners Office.
	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.	• Publication of the Councils' Joint Annual Governance Statement to accompany each Council's Statement of Accounts. • Publication of each Council's Annual External Audit Report and Letter.
Assurance and effective accountability	Ensuring that recommendations for corrective action made by external audit are acted upon.	• We have established a Medium-Term Financial Strategy for business and financial planning process in order to deliver - a financial strategy ensuring sustainable finances, a robust annual budget process ensuring financial balance and an adequate monitoring process; all of which are subject to regular review. This is supported by a detailed budget book.
	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.	• We have put in place effective transparent and accessible arrangements for dealing with complaints.
	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.	• We will maintain an effective scrutiny function which encourages constructive challenge and enhances the Councils' performance overall.
	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.	• We will maintain an effective Joint Audit and Standards Committee which is independent of the Cabinet and Scrutiny committee.
	Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met.	• Shared service arrangements with other local authorities or partners document their governance arrangements, which are clear, open and accountable. Business plans and performance is reported to shared service boards.

		• We will ensure an effective internal audit function is resourced and maintained.
		• The Councils maintain an independent Internal Audit function, with a risk-based annual plan, designed to test regularly that the Councils' policies and procedures operate in practice and that the Councils comply with legislation and good practice.
		• The Corporate Manager for Internal Audit produces an annual opinion on the Councils' internal control environment and the risk management framework to meet the requirements of the Public Sector Internal Audit Standards.
		• The Corporate Manager for Internal Audit's annual opinion is used to inform the Councils' Joint Annual Governance Statement, which is signed off by the Chief Executive and Leader of each Council after being approved by the Joint Audit and Standards Committee.
		• Recommendations arising from internal audit and external audit and inspection processes are used to inform future decision-making.
		• The following information is reported annually to Members and is available on the Councils' website: ➢ Performance in delivering the Councils' priorities ➢ Statement of Accounts ➢ Annual Internal Audit Report ➢ Managing the Risk of Fraud and Corruption

		➢ Annual External Audit Letter ➢ Annual Governance Statement - We have arrangements in place for whistleblowing to which staff and all those contracting with the Councils have access. - We follow the CIPFA code of practice for the Statement of Accounts which is aiming for comparability with other authorities. - We will produce clear, timely, complete and accurate information for budget holders and senior officers relating to the budgetary and financial performance of the Councils. - We will maintain effective arrangements for determining the remuneration of senior staff and publish an Annual Pay Policy statement in accordance with the requirements of the Localism Act 2011. - We have in place information management policies and processes. - The Councils have a compliments, comments and complaints policy.

Annual Review and reporting

Each year the Councils will carry out a review of their Governance arrangements to ensure compliance with this Code in accordance with CIPFA/SOLACE "Delivering Good Governance in Local Government" (2016) Framework. The purpose of the review will be to provide assurance that governance arrangements are adequate, operating effectively and to identify action for improvement.

The outcome of the review is factored into the joint Annual Governance Statement prepared on behalf of the Leaders of each Council and the Chief Executive. It will be submitted to the Joint Audit and Standards Committee for their consideration and review.

A copy of this Local Code of Corporate Governance will be made available to the public on the Councils' website, as will a copy of the Annual Governance Statement.