IPSWICH
BOROUGH COUNCIL

D R A F T /

CODE OF CORPORATE GOVERNANCE

2017 - 2018

DRAFT

Introduction

"Corporate governance" is about how the Council ensures that it is doing things right, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner. Good governance enables the Council to define and pursue its vision more effectively. It leads to improvements in management, performance, stewardship of public money, public engagement, outcomes for individuals and the community. It ensures that appropriate mechanisms are in place for control and risks and opportunities are managed effectively.

The Council's corporate governance has been developed in accordance with the principles outlined in the framework and guidance notes for CIPFA/SOLACE "Delivering Good Governance in Local Government' (2016). Each local authority is required to develop and maintain an up to date Code of Corporate Governance ("the Code") and to prepare an Annual Governance Statement in order to report publicly on its compliance with the Code.

Core Governance Principles

The CIPFA/SOLACE framework identifies seven core principles against which local authorities should review their existing corporate governance arrangements and develop and maintain a local code of governance. Each core principle has a number of supporting principles which in turn have a range of specific requirements that apply across the range of Council business.

The CIPFA/SOLACE "Delivering Good Governance in Local Government" principles are:

Core Principle 1: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Core Principle 2: Ensuring openness and comprehensive stakeholder engagement

Core Principle 3: Defining outcomes in terms of sustainable economic, social and environmental benefits

Core Principle 4: Determining the interventions necessary to optimise the achievement of the intended outcomes

Core Principle 5: Developing the Authority's capacity, including the capability of its leadership and the individuals within it

Core Principle 6: Managing risks and performance through robust internal control and strong public financial management

Core Principle 7: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

To achieve good governance, the authority should be able to demonstrate that it is complying with the core and supporting principles contained in the CIPFA/SOLACE Framework.
Ipswich Borough Council (IBC) has therefore developed and aims to maintain a local code of governance appropriate to its circumstances comprising of the following requirements for best practice.

Code of Corporate Governance

Core Principle 1

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions across all activities and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
A - Behaving with integrity ▪ Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation ▪ Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles) ▪ Leading by example and using the above standard operating principles or values as a framework for decision making and other actions ▪ Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	Corporate Plan - Building a Better Ipswich Councillor Officer Protocol Officer Councillor Protocol Codes of Conduct - Councillors / Employees HR Policies Harassment Policy Compliance with ethical standards Internal Fraud Plan Internal Audit Plan Code of Corporate Governance Complaints monitoring Financial Regulations / Financial Standing Orders S151 Officer Internal Audit role Terms of Reference for Committees - Constitution Statement of Community Involvement Hospitality Protocol Whistleblowing Policy Anti Fraud & Corruption Policy / Anti Bribery Policy Register of Interests Equality Policy	Part 5, Section 3 Part 5, Section 4 Part 5, Sections 1 & 2 Policies - IBC Intranet Policies - IBC Intranet

Code of Corporate Governance

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
B - Demonstrating strong commitment to ethical values ▪ Seeking to establish, monitor and maintain the organisations 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	Corporate Plan - Building a Better Ipswich Codes of Conduct - Councillors / Employees HR Policies Harassment Policy Partnership Framework Partnership Register Area Committees: - Central - South East - North East - South West - North West Terms of Reference for Committees - Constitution Internal Audit role Procurement process – how to start (step by step guide) Open & Transparent procurement Transparency in Procurement & Contracting Public procurement – the basics Financial Standing Orders - Constitution	Policies - IBC Intranet Framework / Register – IBC Intranet IBC Intranet IBC Intranet Financial Standing Orders - further guidance IBC Intranet

Code of Corporate Governance

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
C - Respecting the rule of law		
▪ Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations	Constitution Financial Regulations / Standing Orders Head of Paid Service function Section 151 Officer Scheme of Delegations	
▪ Creating the conditions to ensure that the statutory officers, other key postholders, and councillors, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements	Role of Internal Audit Area Committees: - Central - South East - North East - South West - North West	IBC Intranet
▪ Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders	Consultation Strategy Counter Fraud	IBC Intranet
▪ Dealing with breaches of legal and regulatory provisions effectively	Codes of Conduct - Councillors / Employees HR Policies	IBC Intranet
▪ Ensuring corruption and misuse of power are dealt with effectively	Governance assurance Anti Fraud & Corruption Policy Anti Bribery Policy Standing Orders Terms of Reference for Committees - Constitution Monitoring Officer role/responsibilities	IBC Intranet

Code of Corporate Governance

Core Principle 2

Ensuring openness and comprehensive stakeholder engagement
Local government is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
A - Openness Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness ▪ Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If 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/courses of action	Executive - List of Forthcoming Decisions Open Data and Transparency Financial Strategy & Medium Term Financial Plan Strategic Overview & Scrutiny Committee Strategic Overview & Scrutiny Committee Call-in procedure Officer Decisions published Area Committees: - Central - South East - North East - South West - North West Social Media Strategy IBC website Ipswich Angle Engagement via Twitter, Facebook e-newsletter – Ipswich Direct	

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
B - Engaging comprehensively with institutional stakeholders *(institutional stakeholders are the other local organisations that local government needs to work with to improve services and outcomes (such as commercial partners and suppliers as well as other public or third sector organisations) or organisations to which they are accountable)* ▪ Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably ▪ Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively ▪ Ensuring that partnerships are based on: - trust - a shared commitment to change - a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit	Partnership Framework For each partnership the Council asks that there is: - a clear statement of the partnership principles and objectives - clarity of each partner's role within the partnership - definition of roles of partnership board Councillors - line management responsibilities for staff who support the partnership - a statement of funding sources for joint projects and clear accountability for proper financial administration - a protocol for dispute resolution within the partnership Partnership Register Corporate Plan - Building a Better Ipswich Budgets Operational Planning process Business Planning process Monthly and quarterly monitoring of performance indicators and risk management Codes of Conduct - Councillors / Employees Community Consultation	Framework & Register – IBC Intranet Part 5, Sections 1 & 2

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
C - Engaging with individual citizens and service users effectively ▪ Establishing a clear policy on the type of issues that the organisation with meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes ▪ Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement ▪ Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs ▪ Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account ▪ Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity ▪ Taking account of the impact of decisions on future generations of tax payers and service users	Community Consultation Corporate Plan - Building a Better Ipswich Area Committees Executive - List of Forthcoming Decisions Strategic Overview & Scrutiny Committee IBC website Ipswich Angle Engagement via Twitter, Facebook e-newsletter – Ipswich Direct	

Core Principle 3

Defining outcomes in terms of sustainable economic, social and environmental benefits
The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the organisation's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
A - Defining outcomes ▪ Having a clear vision, which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation's overall strategy, planning and other decisions ▪ Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer ▪ Delivering defined outcomes on a sustainable basis within the resources that will be available ▪ Identifying and managing risks to the achievement of outcomes ▪ Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available	Corporate Plan - Building a Better Ipswich Monthly and quarterly monitoring of performance indicators and risk management via the Council's Performance Manager System Complaints procedure Statement of Community Involvement Operational Planning process Business Planning process Financial Strategy / Medium Term Financial Plan Record of Decision Making Corporate Risk Register Risk Management Strategy	Agenda item 40. Agenda item 41.

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
B - Sustainable economic, social and environmental benefits ▪ Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision ▪ Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints ▪ Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs ▪ Ensuring fair access to services	Corporate Plan - Building a Better Ipswich Financial Strategy / Medium Term Financial Plan Risk Management Strategy Freedom of Information requests - Frequently requested information Record of Decision Making Officer Decisions published Executive - List of Forthcoming Decisions Customer Access Strategy Business and Operational Planning	Agenda item 41. Senior Managers Group meetings – PESTLE & SWOT analyses in business and operational planning

Core Principle 4

Determining the interventions necessary to optimise the achievement of the intended outcomes
Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions (courses of action). Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed frequently to ensure that achievement of outcomes is optimised

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
A - Determining interventions ▪ Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore ensuring best value is achieved however services are provided ▪ Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts	Corporate Delivery Plan process (from Business and Operational Planning) Risk Management Strategy Audit & Governance Committee Executive Strategic Overview & Scrutiny Committee	Agenda item 41.

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
B - Planning interventions ▪ Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets ▪ Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered ▪ Considering and monitoring risks facing each partner when working collaboratively, including shared risks ▪ Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances ▪ Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured ▪ Ensuring capacity exists to generate the information required to review service quality regularly ▪ Preparing budgets in accordance with objectives, strategies and the medium term financial plan ▪ Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy	Business Planning process Operational Planning process Partnership Framework Risk Management Strategy Project Management process Financial Standing Orders Financial Strategies / Medium Term Financial Plan Capital Programme process Performance Manager System CMT Dashboard	IBC Intranet Agenda item 41. Intranet workspace Part 4, Section 10 Quarterly performance monitoring Monthly performance monitoring by Corporate Management Team

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
C - Optimising achievement of intended outcomes ▪ Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints ▪ Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term ▪ Ensuring the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage ▪ Ensuring the achievement of 'social value' through service planning and commissioning	Financial Strategies / Medium Term Financial Plan Budget setting process Business Planning process Operational Planning process Zero-based Budgeting through the Business Planning process	

Core Principle 5

Developing the Authority's capacity, including the capability of its leadership and the individuals within it
Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole.
Because both individuals and the environment in which an organisation operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of individual staff members.
Leadership in local government is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
A - Developing the Authority's capacity ▪ Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness ▪ Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently ▪ Recognising the benefits of partnerships and collaborative working where added value can be achieved ▪ Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	Monthly and quarterly performance monitoring LG Inform Benchmark Club - quarterly Business Planning process Operational Planning process Employee Engagement process/plans Partnership Framework Senior Managers Group Managers group Workforce planning HR Policies Agile programme - changing the way in which the organisation works. Agile working empowers a workforce to work where, when and how they choose to make the most efficient use of their time to best meet the needs of our customers, the needs of the service and staff. The way we work is changing. Our customers, partners and staff expect connection, communication and collaboration.	LGInform website IBC Intranet Monthly Senior Managers Group; 6-monthly Managers group meetings

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
B - Developing the capability of the Authority'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	Constitution Record of Decisions Councillor / Officer protocol Codes of Conduct - Councillors / Employees	Part 5, Sections 3 & 4 Part 5, Sections 1 & 2
▪ Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	Scheme of Delegation (Constitution) Standing Orders Forthcoming Decisions List Officer Decisions	Part 3, Section 5 Part 4, Sections 9 & 10
▪ 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 councillors and each provides a check and a balance for each other's authority	Learning & Development Induction programme for Councillors / Employees Councillor training programme Portfolio Holder responsibility for Performance Indicators and Risks - Performance Manager System 6-monthly performance reporting to Portfolio Holders and Strategic Overview & Scrutiny Committee	Councillor training programme - full programme to be developed 2018/19. Agenda item 42.
▪ Developing the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:	Management Competencies Officer Performance & Development	HR Performance System

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
- ensuring councillors 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 councillors and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis - ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external	Employee Survey Employee Engagement process Petitions Area Committees Area Housing Panels Councillor development One-to-one meetings Portfolio Holder meetings Executive reports in Portfolio Holder name Strategic Overview & Scrutiny Committee and Call-in process Community Consultations Social Media Strategy Committees / Sub-Committees - agenda / minutes	Through Business and Operational Planning IBC Intranet
▪ Ensuring that there are structures in place to encourage public participation ▪ Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections ▪ Holding staff to account through regular performance reviews which take account of training or development needs ▪ Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing		

Core Principle 6

Managing risks and performance through robust internal control and strong public financial management
Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities.
A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability.
It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful service delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
A - Managing risk ▪ Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making ▪ Implementing robust and integrated risk management arrangements and ensuring that they are working effectively ▪ Ensuring that responsibilities for managing individual risks are clearly allocated	Risk Management Strategy Corporate Risk Register Corporate Risks are 'owned' by individual Heads of Service Committee reports include an assessment on risk management arrangements Project management process includes risk registers for individual projects Business and Operational plans include service area/aim risk management arrangements CMT Dashboard	Agenda item 41. Agenda item 40.

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
B - Managing performance ▪ Monitoring service delivery effectively including planning, specification, execution and independent post implementation review ▪ Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook ▪ Ensuring an effective scrutiny or oversight function is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible (Or, for a committee system) Ensuring effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making ▪ Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement ▪ Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (eg financial statements)	Corporate Plan - Building a Better Ipswich Performance Manager System Strategic Overview & Scrutiny Committee - Terms of Reference - Work programme - Agenda / Minutes - Call-in process Council Committees / Sub-Committees - Agenda / Minutes Area Committees Forthcoming Decisions List Business Planning process Operational Planning process CMT Corporate Performance Dashboard	

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
C - Robust internal control		
▪ Aligning the risk management strategy and policies on internal control with achieving objectives	Corporate Risk Register - monitored monthly through CMT - twice-yearly through Audit & Governance Committee	Agenda item 40.
▪ Evaluating and monitoring risk management and internal control on a regular basis	Audit & Governance Committee Terms of Reference	
▪ Ensuring effective counter fraud and anti-corruption arrangements are in place	Anti Fraud & Anti Corruption Policy Register of Interests Register of Gifts & Hospitality	IBC Intranet
▪ Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor	Anti Bribery Policy Internal Fraud Plan Internal Audit Plan Business Continuity plans	
▪ Ensuring an audit committee or equivalent group/ function, which is independent of the executive and accountable to the governing body: - provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment - that its recommendations are listened to and acted upon		

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
D - Managing data ▪ Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data ▪ Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies ▪ Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring	IT policies, ensuring compliance with mandatory PCI / PSN requirements Freedom of Information Act, Data Protection Act – training redesigned to take account of changes in the law, ie: the General Data Protection Regulations Internal Audit Partnership Framework Data Quality guidance Data Protection Compliance	2018/19 changing risks and opportunities around information governance; the Council is actively working on continued compliance
E - Strong public financial management ▪ Ensuring financial management supports both long term achievement of outcomes and short term financial and operational performance ▪ Ensuring well developed financial management is integrated at all levels of planning and control including management of financial risks and controls	Financial Strategies / Medium Term Financial Plan Financial systems Capital Programme process Business Planning process Operational Planning process	IBC Intranet

Core Principle 7

Implementing good practices in transparency, reporting, and audit to deliver effective accountability
Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
A - 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 ensuing that they are easy to access and interrogate ▪ Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand	Council Committees / Sub-Committees - Agenda / Minutes Area Committees Forthcoming Decisions List Open Data and Transparency Freedom of Information requests - Frequently requested information Strategic Overview & Scrutiny Committee Audit & Governance Committee	

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
B - Implementing good practices in reporting ▪ Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way ▪ Ensuring members and senior management own the results reported ▪ Ensuring robust arrangements for assessing the extent to which the principles contained in this framework have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement) ▪ Ensuring that this framework is applied to jointly managed or shared service organisations as appropriate ▪ Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations	Corporate Plan - Building a Better Ipswich Monitoring the delivery of the corporate plan priorities through: Performance Framework Cycle Monthly and quarterly performance monitoring through CMT, Portfolio Holders and Strategic Overview & Scrutiny Committee LGInform Benchmark Club - quarterly monitoring/reporting Business and Operational Plans 6-monthly review Corporate Risk Register Annual Governance Statement Code of Corporate Governance	Agenda item 40.

Code of Corporate Governance

CIPFA/SOLACE Supporting Principles	Evidence that the Council complies with these requirements	Evidence / Further action required
C - Assurance and effective accountability ▪ Ensuring that recommendations for corrective action made by external audit are acted upon ▪ Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon ▪ Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations ▪ Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement ▪ Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met	Annual Governance Statement Code of Corporate Governance Internal Audit External Audit Partnership Framework	