

Report of the: Director of Policy and
Resources

Agenda Item

No: 6

Meeting: 27 September 2016

NORTH LINCOLNSHIRE COUNCIL

AUDIT COMMITTEE

LOCAL CODE OF CORPORATE GOVERNANCE

1. OBJECT AND KEY POINTS IN THIS REPORT

- 1.1 To approve the Code of Corporate Governance which has been compiled in accordance with guidance provided by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Government Chief Executives (SOLACE) in their document "Delivering Good Governance in Local Government Framework" (2016).
- 1.2 The council is committed to achieving good corporate governance and this Local Code describes how the council intends to achieve this in an open and explicit way.

2. BACKGROUND INFORMATION

- 2.1 In April 2016 the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Government Chief Executives (SOLACE) issued their document "Delivering Good Governance in Local Government: a Framework". This document superseded the one produced in 2007 and councils have been strongly encouraged to include its principles in their own code of governance.
- 2.2 The main principle underpinning 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 clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities".

- 2.3 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. How each organisation designs its code is for it to decide, although it should be able to demonstrate that its governance structures comply with the core and sub-principles contained in this Framework. It should therefore develop and maintain a local code of governance/governance arrangements reflecting the principles set out.
- 2.4 As shown at Appendix 1 the council has updated its Code using the seven principles contained in the Framework. The seven principles underpinning the Framework are as follows:
- Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
 - Ensuring openness and comprehensive stakeholder engagement
 - Defining outcomes in terms of sustainable economic, social and environmental benefits
 - Determining the interventions necessary to optimize the achievement of intended outcomes
 - Developing the entity's capacity, including the capacity of its leadership and the individuals within it
 - Managing risks and performance through robust internal control and strong financial management
 - Implementing good practices in transparency, reporting and audit to deliver effective accountability
- 2.5 The Code shows that overall the council complies with the principles outlined in the CIPFA/SOLACE Framework.
- 2.6 The Code will be a living document and therefore will be updated as and when required. Compliance against the Code and future changes will be reported in the Annual Governance Statement (AGS). As part of the production of the Code areas of good practice shown in the CIPFA/SOLACE Framework have been identified and where appropriate will be considered for inclusion in the AGS.

3. OPTIONS FOR CONSIDERATION

- 3.1 The Committee is asked to consider whether or not the Code of Corporate Governance sufficiently sets out how the council complies with the Corporate Governance Principles. If it concludes that it does the Committee is invited to approve the updated Code. The Committee may make amendments or seek clarification as necessary.

4. ANALYSIS OF OPTIONS

- 4.1 The Code of Corporate Governance provides this Committee with an overview of the council's governance arrangements. Members should seek clarification on its contents as necessary to ensure the Code provides sufficient assurance to fulfil their role as set out in the Committee's terms of reference.

5. RESOURCE IMPLICATIONS (FINANCIAL, STAFFING, PROPERTY, IT)

- 5.1 Regular reviews of governance arrangements should safeguard the council's assets and ensure that value for money is achieved in the use of resources

6. OUTCOMES OF INTEGRATED IMPACT ASSESSMENT (IF APPLICABLE)

- 6.1 An Integrated Impact Assessment is not required.

7. OUTCOMES OF CONSULTATION AND CONFLICTS OF INTERESTS DECLARED

- 7.1 The Code of Corporate Governance draws on contributions from all services and therefore represents a corporate view.

- 7.2 There are no conflicts of interests to declare.

8. RECOMMENDATIONS

- 8.1 The Audit Committee is asked to approve the updated Code of Corporate Governance.

- 8.2 The Audit Committee is asked to give delegated authority to the Director of Policy & Resources to update the Code as necessary with changes being reported to this Committee alongside the Annual Governance Statement.

DIRECTOR OF POLICY AND RESOURCES

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Background Papers used in the preparation of this report:
CIPFA/SOLACE Delivering Good Governance in Local Government Framework
(2016)

North Lincolnshire Council Local Code of Corporate Governance

Approved by: Audit Committee 27 September 2016



LOCAL CODE OF CORPORATE GOVERNANCE INTRODUCTION

The International Framework: Good Governance in the Public Sector (CIPFA/IFAC, 2014) defines governance as follows:
“Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved”

The International Framework also states that:

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

GOOD CORPORATE GOVERNANCE

North Lincolnshire Council is committed to achieving good corporate governance and this Local Code describes how the council intends to achieve this in an open and explicit way. The local code is based upon the CIPFA SOLACE framework “Delivering Good Governance in Local Government” (April 2016) which replaced the document published in 2007. As laid out in the guidance it *“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 clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities”*. Consequently the local Code has been written to reflect the council’s own structure, functions, and the governance arrangements in existence.

*The local code is based on the following 7 principles, the first 2 of which underpin the remaining 5 with the overall aim of “**Achieving the intended outcomes while acting in the public interest at all times**”.*

The principles are as follows:

Acting in the public interest requires a commitment to and effective arrangements for:

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- B. Ensuring openness and comprehensive stakeholder engagement

In addition to the overarching requirements for acting in the public interest in principles A and B, achieving good governance also requires a commitment to and effective arrangements for:

- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes
- E. Developing the entity's capacity, including the capability of its leadership and the individuals within it
- F. Managing risks and performance through robust internal control and strong public financial management
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

MONITORING AND REVIEW

The Code of Corporate Governance is subject to annual review. This review includes an assessment as to the effectiveness of the processes contained within the Code. This includes annual assessments such as:

- Annual review of the Constitution
- Annual Report
- Annual report of the Standards Committee
- Annual Standards report
- Head of Internal Audit Annual Report
- Self-assessment against the "Role of Chief Financial Officer"
- External Audit report

The outcome of this review is reported in the Annual Governance Statement.

The following details how the council meets the core principles and the systems, policies and procedures it has in place to support this.

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

Rational: 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.

To demonstrate its commitment to achieving good governance, North Lincolnshire Council has:

- Behaving with integrity**
- Developed a Code of Conduct for Members to ensure that high standards of conduct are maintained. All new members are made aware of the Code as part of their induction process.
 - A 'Declaration of Acceptance of Office' that are signed by Members once elected and make reference to the Code.
 - Established a procedure outlining arrangements for breaches of the Member Code of Conduct.
 - All Town and Parish councils have adopted the NLC Code of Conduct.
 - The Standards Committee is responsible for overseeing the conduct of members and identifying training needs of members in relation to the Code of Conduct. The Committee receives a report at each meeting on the progress of complaints/investigations. An Annual report of member conduct is also produced.
 - Standards Committee Members receive training on the Code of Conduct.
 - An Employee Code of Conduct that sets down standards of behaviour and conduct the council expects of its employees. Reference is made to the Code on the Induction Checklist.
 - An Employee Handbook that was reviewed in 2016 and reflects the current priorities and information on the council; including what can be expected from the council as well as from the employee. This is referenced in the Induction Checklist.
 - Standard decision making reporting format to ensure that all those responsible for taking decisions have the necessary information on which to do so. Key decisions are supported by an Integrated Impact Assessment.
 - An employee policy for acceptance of gifts and hospitality.
 - Registers of Members' interests and records of gifts and hospitality are published on the council's website.
 - Members' declaration of interests are a standing item on all agendas. Minutes show declarations of interest were sought and appropriate declarations made.
 - Conflict of Interest training is provided to members who represent the council on outside bodies.
 - A Customer Complaints Policy that is published on the council's website.
 - A Whistleblowing Charter in place to protect individuals raising concerns.

Demonstrating strong commitment to ethical values

- A new Employee Performance Management Framework has been adopted. The new framework includes expectations about ethical behaviour by staff.
- A Constitution which sets out delegations of the executive, committees and senior officers, and the decision making process to be applied. It also states that the council will exercise all its duties in accordance with the law.
- Terms of Reference that exists for all committees.
- Policies and procedures that are updated, to ensure adherence to ethical standards including the HR Manual, Contract Procedure Rules and the Partnership and Joint Working Framework.
- An annual review to ensure compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government (CIPFA, 2015).

Respecting the rule of law

- Job descriptions and person specifications that detail responsibilities and conditions of employment to ensure statutory officers and key post holders fulfil their responsibilities.
- The Constitution identifies the Assistant Director Legal and Democratic Services as the council's Monitoring Officer and sets out the role of the Monitoring Officer.
- A Counter Fraud Strategy which includes the Whistleblowers Charter and a hotline for employees and customers to report irregularity and fraud.
- Maintenance of records of legal advice provided by officers.

<p>Core Principle B: Ensuring openness and comprehensive stakeholder engagement</p>	
<p>Rational: 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.</p>	<p>To demonstrate its commitment to achieving good governance, North Lincolnshire Council has:</p> <p>Openness</p> <ul style="list-style-type: none"> • An Annual Report summarising financial performance and achievements in the year is produced and is published on the council's website. • Adoption of a Publication Scheme that describes the kinds of information available and provides guidance about how to access personal information and submit a Freedom of Information request. • Adoption of a standard reporting format in relation to committee reports. • The Impact Assessment toolkit is used for all key decisions and helps ensure that the decisions taken consider a range of potential impacts/risks. Where appropriate background papers are cited in the standard report format. • Agendas, reports and minutes are published on the council's website. Meetings are open to the public unless in the case of exempt items. • Dates for submitting, publishing and distributing timely reports are set and adhered to. • A Council Strategy that sets out the priorities and strategic direction for the council. • A Business Case Framework that is used for projects that meet the key decision definition. <p>Engaging comprehensively with institutional stakeholders</p> <ul style="list-style-type: none"> • A Communication Plan which sets out the plan for improving communication across the council with employees, partners, residents, businesses and other stakeholders. • A database of stakeholders with whom the authority should engage with. • The Partnership and Joint Working Framework sets out the governance and processes for partnership and joint working arrangements. • A partnership self-assessment toolkit that is used to assess the effectiveness of each partnership. • All partnerships are recorded on the council's performance system. Risk registers are recorded

on the corporate risk system.

Engaging stakeholders effectively including individual citizens and service users

- A Community and Engagement Plan that sets out how the council will consult with the public.
- The council seeks the views from individuals, organisations and businesses on a number of areas. All council surveys are delivered online using the corporate approved software. Links to current consultations are published on the website.
- Consultation activity is reviewed annually to evaluate how well each consultation exercise meets its planned objectives.
- Consultation across the council is managed using a calendar of planned activities.
- The council has good arrangements to engage with all sections of the community including hard to reach groups. The Youth council provides a forum for young people to communicate and promote views of young people.
- Adoption of a petitioning system to bring concerns to the council's attention.
- Local needs have been assessed via preparation of the North Lincolnshire Strategic Needs Assessment which aims to bring together all of the local intelligence about health, wellbeing and social care needs of the local population.

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Core Principle C: Defining outcomes in terms of sustainable economic, social, and environmental benefit

<p>Rationale: 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.</p>	<p>To demonstrate its commitment to achieving good governance, North Lincolnshire Council has:</p> <p>Defining Outcomes</p> <ul style="list-style-type: none"> • A Council Strategy that sets out the council’s vision and priorities together with its aims and actions. • Directorate Strategic Plans that form a key part of the council’s overall vision. They explain what the directorate is responsible for, how they support the council’s priorities, ensures that developments are in line with strategic outcomes. They also contain performance information relevant to the Directorate. • A Community and Engagement Plan that sets out how the council will consult with stakeholders including citizens and services. • Council Management Team (CMT) and Cabinet team receives performance monitoring reports at regular intervals throughout the year. • Performance information is provided to full Council as part of the budget decision making process in February alongside in-year budget reviews and as part of reporting the council’s financial outturn. <p>Sustainable economic, social and environmental benefits</p> <ul style="list-style-type: none"> • Impact Assessment toolkit that is used for all key decisions helps ensure that the decisions taken consider a range of potential impacts/risks. Where appropriate background papers are cited in the standard report. • A Social Value toolkit that is designed to assist commissioners and procurers to maximise opportunities to improve the social, economic and environment condition of our local area through effective commissioning and procurement. • A Business Case Framework that is used for projects that meet the key decision definition.
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Core Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

<p>Rationale: 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.</p>	<p>To demonstrate its commitment to achieving good governance, North Lincolnshire Council has:</p> <p>Determining interventions</p> <ul style="list-style-type: none"> • The format of decision making reports to ensure that all relevant information is considered such as analysis of options, resource implications, outcomes of Integrated Impact Assessment etc.. Options are clearly defined and analysed to ensure decisions are based on the best possible information. <p>Planning interventions</p> <ul style="list-style-type: none"> • A Consultation & Engagement Plan that sets out the council's commitment to involving local people in its most important decisions through community engagement and sets out how it will do this. It seeks opportunities to get local people involved in the running of services and assets. • A Strategy, Policy and Performance Framework to provide a consistent approach to the development, delivery and measurement of key strategies and policies within the council. The Framework also determines how the council will set out and improve performance against outcomes. • In accordance with the Partnership and Joint Working Framework risks associated with partnership and joint working arrangements are identified and recorded in the risk register. • Established KPIs for each Directorate and are published in the Directorate Plans. • CMT and Cabinet team receives performance monitoring reports at regular intervals. The monitoring reports highlight KPIs that are off track and detail corrective action that is being taken. • A Performance Improvement Panel that monitors the council's performance and ensures improvement action is being taken. <p>Optimising achievement of intended outcomes</p>
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	<ul style="list-style-type: none"> • The annual budget is prepared in line with the Council Strategy and MTFP. The council publishes its Financial Strategy annually to set an indicative four year financial plan to fit the longer term strategic vision as well as a detailed one year budget. This is intended to include realistic estimates of revenue and capital expenditure. • A Social Value toolkit that is designed to assist commissioners and procurers to maximise opportunities to improve the social, economic and environment condition of our local area through effective commissioning and procurement.
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Core Principle E: Developing the entity’s capacity, including the capability of its leadership and the individuals within it

<p>Rationale: 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.</p>	<p>To demonstrate its commitment to achieving good governance, North Lincolnshire Council has:</p> <p>Developing the entity’s capacity</p> <ul style="list-style-type: none"> • Value for Money (VFM) arrangements are included in the Strategy, Policy and Performance Framework. • Annually, the council undertakes a VFM profile on all of its services to determine whether the right outputs and outcomes are being delivered by the financial input (costs). • Performance and financial information is gathered from various local authorities and a variety of sources such as CIPFA, LG inform, Office of Fair Trading. Many council services are also members of benchmarking groups. • Development of a Workforce Plan to enhance the strategic allocation of resources. <p>Developing the capability of the entity’s leadership and other individuals</p> <ul style="list-style-type: none"> • A Protocol on Member/Officer Relations that assists both Members and officers achieve good working relationships in the conduct of council business. • Protocols in place to ensure the Leader and Head of Paid Service have a shared understanding of roles and objectives. • A Scheme of Delegation that is reviewed annually in light of legal and organisational changes. • A Constitution that sets out financial management arrangements through the Financial Regulations and Contract Procedure Rules and supplemented by the Finance and Procurement Manuals. • Tracking of new government legislation via the tracker system on a weekly basis and circulated to key individuals. • Member induction that is completed when there is a change in political leadership or when a Member is replaced during the term of administration. • Adoption of a Member Development Training Programme. Members are updated on legal and
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policy changes etc. as required. Each Member has a Development Plan.

- Induction programmes for all officers. There is mandatory training for all new employees.
- Specific training for officers is made available through the annual Corporate Training Programme. Learning Lincs offers a wide range of development and support via eLearning packages.
- Adoption of a new Employee Performance Management Framework. The new framework will result in an ongoing performance management approach. Development needs are identified as part of this process.
- The Leadership and Management Framework is being replaced with a new Leadership Framework. The Framework sets out the behaviour expected and is complemented with a set of toolkits to guide managers.
- Development of an Apprenticeship Programme offering training, skills and experience in Local government.
- Workforce Engagement Group which takes feedback from the Listening & Learning Groups. These groups influence culture developments across the council.
- A Consultation & Engagement Plan that sets out the council's commitment to encourage public participation.
- Neighbourhood Action Teams (NATs) bring together officers from relevant services and invites representatives of the local community to identify and prioritise local issues.
- The council is committed to achieving and maintaining a 'mentally healthy workplace'.

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

<p>Rationale: 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.</p> <p>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.</p> <p>It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy</p>	<p>To demonstrate its commitment to achieving good governance, North Lincolnshire Council has:</p> <p>Managing risk</p> <ul style="list-style-type: none"> • Risk management arrangements that are embedded across all service areas and help inform decision making. • Risk Management Strategy & Policy that is subject to annual review by the Risk Management Group (RMG) and approval at the Audit Committee. • Responsibilities for managing individual risks are contained within the Risk Management Strategy & Policy. <p>Managing performance</p> <ul style="list-style-type: none"> • Established KPIs for each Directorate and are published in the Directorate Plans. • Benchmarking information that is used to identify areas that require improvement on performance or cost. These areas are matched against council priorities in order to determine which services need incremental or transformational improvement. • Performance monitoring reports that are produced periodically throughout the year. Dates for submitting, publishing and distributing reports are set and adhered to. • The format of decision making reports ensure that all relevant information is considered such as analysis of options, resource implications, outcomes of Integrated Impact Assessment etc.. • Reports and minutes and decisions under member consideration are published on the website and are available in hard copy in a variety of formats on request. • The Constitution, through its Overview and Scrutiny Procedure Rules has opportunities for the council’s three scrutiny panels to challenge and debate policy and objectives before, during and after decisions are made.
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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.

- Work Programmes developed involving all members and co-opted members of panels apply the overview and scrutiny disciplines of policy review and development, call-in, added items and monthly review meetings with Cabinet Members and Directors.
- Agenda, minutes of scrutiny meetings and any associated reports with recommendations to the Executive are published on the council's website.
- In response executive action plans, targets and progress of implementation are produced by services which are reviewed by scrutiny panels.
- Overview and Scrutiny training for members is provided initially at induction, also on an annual basis or on specific subjects within scrutiny panel meetings.
- Contract Procedure Rules and Financial Regulations set out the council's arrangements and ensure that processes continue to operate consistently.
- An effective internal audit service is resourced and maintained. Internal Audit prepares and delivers a risk based audit plan which is kept under review to reflect changing priorities and emerging risks.

Robust internal control

- An annual report is produced by Internal Audit which provides an opinion on the council's control environment, and a self-assessment of its arrangements against the public sector internal audit standards and CIPFA's guide to the role of the Head of Internal Audit.
- Counter Fraud Strategy which is subject to regular review and is approved by the Audit Committee. An annual fraud report summaries anti-fraud activity in the year.
- Annual Governance Statement (AGS) that is produced annually and is subject to review by the Audit Committee.
- The Audit Committee, which is independent of the Executive, oversees the management of governance issues, internal controls, risk management and financial reporting. Its performance is subject to annual self-assessment.
- Audit Committee Terms of Reference are reviewed annually and revised to reflect professional bodies' expectations and best practice.
- Training is provided to new Audit Committee members on their role and responsibilities.

Managing data

- Information Governance Policy Framework sets out the roles, responsibilities, policies and procedures for managing the council's information assets.
- Information Sharing Protocols provide a framework for the effective and secure sharing of

	<p>information.</p> <ul style="list-style-type: none"> • Established a Data Quality Framework. • Data Quality audits are carried out to ensure the quality and accuracy of data. <p>Strong public financial management</p> <ul style="list-style-type: none"> • Well-developed financial management is integrated at all levels of planning and control. • Financial procedures are documented in the Finance Manual.
<p>Core Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	
<p>Rationale: 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.</p>	<p>To demonstrate its commitment to achieving good governance, North Lincolnshire Council has:</p> <p>Implementing good practice in transparency</p> <ul style="list-style-type: none"> • Agendas, reports and minutes are published on the council’s website. • Adoption of a style guide document that outlines how to communicate more effectively and to ensure communications are consistent and clear. <p>Implementing good practices in reporting</p> <ul style="list-style-type: none"> • Production of an Annual Report summarising financial performance and achievements in the year and is published on the council’s website. • Annual Financial Statements are compiled, published to timetable and included on the council’s website. <p>Assurance and effective accountability</p> <ul style="list-style-type: none"> • AGS that sets out the council’s governance framework and the results of the annual review of the effectiveness of the council’s arrangements. The AGS includes areas for improvement. • An effective internal audit service is resourced and maintained. The Service has direct access to members and provides assurance on governance arrangements via an annual report containing an opinion on the council’s internal control arrangements. • An annual report is produced by Internal Audit which includes a self-assessment of its arrangements against the public sector internal audit standards and CIPFA’s guide to the role of the Head of Internal Audit.

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