



Cheshire East Council

Code of Corporate Governance

Draft for Audit and Governance Committee 8/12/2016

1. Introduction

- 1.1. Corporate Governance is about the systems, processes and values by which organisations operate and by which they engage with and are held accountable to their stakeholders.
- 1.2. Cheshire East Council is committed to the principles of effective corporate governance and has therefore adopted a Code of Corporate Governance which follows the guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE), entitled “Delivering Good Governance in Local Government – Framework” (2016 Edition).
- 1.3. The guidance defines the seven core principles, that underpin the governance framework of a local authority:
 - A. Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law
 - B. Ensuring 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 the intended outcomes
 - E. Developing the entity’s capacity including the capacity of its leadership and the individuals within it.
 - F. Managing risks and performance through robust internal control and strong public financial management
 - G. Implement good practices in transparency, reporting and audit to deliver effective accountability
- 1.4. Good governance leads to good management, good performance, good stewardship of public money, good public engagement and ultimately good outcomes for citizens and service users. It enables the Council to pursue its vision effectively as well as underpinning that vision with mechanisms for control and the management of risk.
- 1.5. Cheshire East Council has a robust governance framework in place. The policies, procedures and arrangements which comprise the framework demonstrate that the Council continually seeks to ensure it is and remains, well governed, through integration of the core principles of the CIPFA/SOLACE framework into all aspects of the Council’s conduct and operation.
- 1.6. Cheshire East Council, as a commissioning Council increasingly works with a range of other organisations to deliver services and achieve its corporate objectives. There is a need to ensure the Council’s governance standards are shared with our delivery partners, and that the Council has mechanisms in place to monitor compliance with these expectations.

- 1.7. The Chief Operating Officer is responsible for ensuring the Code is reviewed annually, and the outcome of the review, along with adoption of any revision to the Code is reported to the Audit and Governance Committee for approval as the Annual Governance Statement.
- 1.8. The Council produces an Annual Governance Statement to report publicly on how the Council has complied with its own Code of Corporate Governance, including how the effectiveness of these arrangements during the year has been monitored.
- 1.9. The production of the Annual Governance Statement is required for compliance with the Accounts and Audit Regulations (England) 2015, and the Statement is presented to the Audit and Governance Committee annually in conjunction with the Statement of Accounts.
- 1.10. The following tables identify the means by which Cheshire East Council will achieve the core and supporting principles of its Code of Corporate Governance, along with examples of the evidence associated with them.

A - Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council 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.	<ul style="list-style-type: none"> • Code of Conduct for Officers and Members • Induction for Officers and Members • Performance Development Process
	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).	<ul style="list-style-type: none"> • Communication of shared values to members, staff, residents and partners • Leader's Announcements to Council • "FIRST" values and behaviours • Corporate Plan
	Leading by example and using the above standard operating principles or values as a framework for decision making and other actions.	<ul style="list-style-type: none"> • Declarations of interests in meetings • Conduct at meetings • Standards Committee
	Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that effectively.	<ul style="list-style-type: none"> • Anti-fraud Policy • Register of staff interests • Register of gifts and hospitality • Whistleblowing policy • Complaints policies • Recorded declaration of interests at meetings
Demonstrating strong commitment to ethical values	Seeking to establish, monitor and maintain the organisation's ethical standards and performance.	<ul style="list-style-type: none"> • Constitution Committee • Council's Constitution
	Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation.	<ul style="list-style-type: none"> • FIRST "values and behaviours"

A - Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
	Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values.	<ul style="list-style-type: none"> • Procurement rules • Performance development process
	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.	<ul style="list-style-type: none"> • Documented shared values in partnership working • Finance and Contract Procedure rules
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.	<ul style="list-style-type: none"> • Statutory provisions • Constitution • Schemes of delegation
	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.	<ul style="list-style-type: none"> • Job description/person specifications • Terms of reference for Committees • Democratic services • Compliance with CIPFA's Statement on the Roles of the Chief Financial Officer in Local Government
	Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders.	<ul style="list-style-type: none"> • Reports to Committee's, including legal implications • Open data website • Scrutiny function
	Dealing with breaches of legal and regulatory provisions effectively.	<ul style="list-style-type: none"> • Monitoring Officer function and provisions • Legal advice
	Ensuring corruption and misuse of power are dealt with effectively.	<ul style="list-style-type: none"> • Anti-fraud policy • Whistleblowing policy

B: Ensuring openness and comprehensive stakeholder engagement		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
Openness	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness.	<ul style="list-style-type: none"> • Publication Scheme/Compliance with the Local Government Transparency Code 2015 • Opportunity for public speaking provided in Committee Meetings • Variety of communication channels available; Customer Service Centres, Online Reporting and Forms, Social Media and Customer Call Centres • Acceptance of paper/online petitions • Pay policy statement • Authority's website • Corporate Plan • Financial Statements • Published Committee agendas, papers and minutes
	Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If this is not the case, a justification for the reasoning for keeping a decision confidential should be provided.	<ul style="list-style-type: none"> • Published Committee agendas, papers and minutes including decision record • Committee report format and clearance procedure
	Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about criteria, rationale and considerations used. In due course, ensuring that	<ul style="list-style-type: none"> • Decision making protocol • Committee report format and clearance procedure

B: Ensuring openness and comprehensive stakeholder engagement		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
	the impact and consequences of those decisions are clear.	<ul style="list-style-type: none"> • Published Committee agendas, papers and minutes including decision record • Published calendar of meetings
	Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/course of action.	<ul style="list-style-type: none"> • Consultation • Consultation results • Digital influence panel • Pre-budget consultation strategy • Research and consultation team
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.	<ul style="list-style-type: none"> • Consultation • Consultation results/ record • Digital influence panel • Pre-budget consultation strategy
	Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.	<ul style="list-style-type: none"> • Sustainable Community Strategy • Commissioning Plans
	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.	<ul style="list-style-type: none"> • Sustainable Community Strategy • Commissioning Plans • Documented partnership arrangements; Memorandums of Understandings, Terms of Reference etc.
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.	<ul style="list-style-type: none"> • Consultation • Consultation results/ record • Equality Impact Assessments • Documented partnership arrangements; Memorandums of

B: Ensuring openness and comprehensive stakeholder engagement		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
		Understandings, Terms of Reference etc.
	Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement.	<ul style="list-style-type: none"> • Sustainable Community Strategy • Research and Consultation team
	Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs.	<ul style="list-style-type: none"> • Sustainable Community Strategy • Joint strategic needs assessment • Research and Consultation team
	Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account.	<ul style="list-style-type: none"> • Research and Consultation team • Published Consultation results
	Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.	<ul style="list-style-type: none"> • Consultation • Consultation results/ record • Research and Consultation team • Published Committee agendas, papers and minutes including decision record
	Taking account of the impact of decisions on future generations of tax payers and service users.	<ul style="list-style-type: none"> • Published Committee agendas, papers and minutes including decision record • Consultation • Consultation results/ record • Research and Consultation team

C: Defining outcomes in terms of sustainable economic, social, and environmental benefits		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council 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.	<ul style="list-style-type: none"> • Corporate Plan • Medium Term Financial Strategy • Sustainable Community Strategy • Annual Budget Book
	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.	<ul style="list-style-type: none"> • Corporate Plan • Commissioning Plans • Service/Team Plans • Sustainable Community Strategy
	Delivering defined outcomes on a sustainable basis within the resources that will be available.	<ul style="list-style-type: none"> • Quarterly Performance Reports – Cabinet and Scrutiny Committee
	Identifying and managing risks to the achievement of outcomes.	<ul style="list-style-type: none"> • Quarterly Performance Reports – Cabinet and Scrutiny Committee • Risk Management Strategy and Policy • Risk Management Group • Audit reports and action plans
	Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available.	<ul style="list-style-type: none"> • Commissioning Strategies • Contracts/SLAS • Business Intelligence/Research and Consultation
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.	<ul style="list-style-type: none"> • Corporate Plan • Medium Term Financial Strategy • Capital Programme • Annual Budget Book • Published Committee agendas, papers and minutes including

C: Defining outcomes in terms of sustainable economic, social, and environmental benefits		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
		decision record
	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.	<ul style="list-style-type: none"> • Published Committee agendas, papers and minutes including decision record • Risk Management Strategy and Policy • Risk Management Group • Corporate Plan • Medium Term Financial Strategy
	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.	<ul style="list-style-type: none"> • Programme Management Office • Project Management • Business Planning Process • Published Committee agendas, papers and minutes including decision record • Risk Management Strategy and Policy • Risk Management Group • Corporate Plan • Medium Term Financial Strategy • Business Intelligence/Research and Consultation • Pre-budget consultation strategy
	Ensuring fair access to services.	<ul style="list-style-type: none"> • Sustainable Community Strategy • Research and Consultation team • Published Committee agendas,

C: Defining outcomes in terms of sustainable economic, social, and environmental benefits		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
		papers and minutes including decision record.

D: Determining the interventions necessary to optimise the achievement of the intended outcomes		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council 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.	<ul style="list-style-type: none"> • Programme Management Office • Project Management • Business Planning Process • Published Committee agendas, papers and minutes including decision record • Risk Management Strategy and Policy • Committee report format and clearance procedure • Calendar of Committee Meetings
	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.	<ul style="list-style-type: none"> • Corporate Plan • Medium Term Financial Strategy • Pre-budget consultation strategy
Planning interventions	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets	<ul style="list-style-type: none"> • Committee report format and clearance procedure • Calendar of Committee Meetings
	Engaging with internal and external stakeholders in determining how	<ul style="list-style-type: none"> • Sustainable Community Strategy

D: Determining the interventions necessary to optimise the achievement of the intended outcomes		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
	services and other courses of action should be planned and delivered.	<ul style="list-style-type: none"> • Research and Consultation team • Programme Management Office • Project Management • Business Planning Process
	Considering and monitoring risks facing each partner when working collaboratively, including shared risks.	<ul style="list-style-type: none"> • Risk Management Strategy and Policy
	Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances.	<ul style="list-style-type: none"> • Programme Management Office • Project Management • Business Planning Process • Published Committee agendas, papers and minutes including decision record
	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.	<ul style="list-style-type: none"> • Commissioning arrangements • Programme Management Office • Project Management • Quarterly Performance Reports – Cabinet and Scrutiny Committee
	Ensuring capacity exists to generate the information required to review service quality regularly	<ul style="list-style-type: none"> • Commissioning arrangements; contracts, specifications etc. • Compliments and Complaints processes
	Preparing budgets in accordance with objectives, strategies and the medium term financial plan	<ul style="list-style-type: none"> • Corporate Plan • Medium Term Financial Strategy • Capital Programme • Annual Budget Book • Quarterly Performance Reports –

D: Determining the interventions necessary to optimise the achievement of the intended outcomes		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
		Cabinet and Scrutiny Committee
	Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.	<ul style="list-style-type: none"> • Sustainable Community Strategy • Corporate Plan • Medium Term Financial Strategy • Capital Programme • Annual Budget Book • Quarterly Performance Reports – Cabinet and Scrutiny Committee
Optimising achievement of intended outcomes	Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints	<ul style="list-style-type: none"> • Corporate Plan • Medium Term Financial Strategy • Capital Programme • Annual Budget Book • Quarterly Performance Reports – Cabinet and Scrutiny Committee
	Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term.	<ul style="list-style-type: none"> • Programme Management Office • Project Management • Business Planning Process • Pre-budget consultation strategy • Medium Term Financial Strategy • Annual Budget Book • Quarterly Performance Reports – Cabinet and Scrutiny Committee
	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.	<ul style="list-style-type: none"> • Programme Management Office • Project Management • Business Planning Process • Pre-budget consultation strategy

D: Determining the interventions necessary to optimise the achievement of the intended outcomes		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
		<ul style="list-style-type: none"> • Medium Term Financial Strategy • Annual Budget Book • Quarterly Performance Reports – Cabinet and Scrutiny Committee
	Ensuring the achievement of “social value” through service planning and commissioning.	<ul style="list-style-type: none"> • Project Management • Business Planning Process • Social Value Policy

E Developing the entity’s capacity , including the capacity of it’s leadership and the individuals within it		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
Developing the entity’s capacity	Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.	<ul style="list-style-type: none"> • Strategic Asset Management Plan • Quarterly Performance Reports – Cabinet and Scrutiny Committee
	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.	<ul style="list-style-type: none"> • Benchmarking exercises • Research and Consultation team
	Recognising the benefits of partnerships and collaborative working where added value can be achieved.	<ul style="list-style-type: none"> • Sustainable Community Strategy • Published Committee agendas, papers and minutes including decision record
	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources.	<ul style="list-style-type: none"> • Workforce Strategy • Reports to Staffing Committee
Developing the capability of the entity’s	Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the	<ul style="list-style-type: none"> • Job descriptions/personal specifications

E Developing the entity's capacity , including the capacity of it's leadership and the individuals within it		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
leadership and other individuals.	relationship and that a shared understanding of roles and objectives is maintained.	<ul style="list-style-type: none"> • Member/Officer Code of Conduct • Constitution • Financial and Local Schemes of Delegation
	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body.	<ul style="list-style-type: none"> • Constitution • Financial and Local Schemes of Delegation
	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.	<ul style="list-style-type: none"> • Job descriptions/personal specifications • Member/Officer Code of Conduct • Constitution • Financial and Local Schemes of Delegation
	<p>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:-</p> <ul style="list-style-type: none"> • Ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged. • Ensuring members and offices have the appropriate skills, knowledge resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis. • Ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance 	<ul style="list-style-type: none"> • Induction processes • Personal development process • Role of scrutiny • Democratic Services/Member support • Workforce strategy

E Developing the entity's capacity , including the capacity of it's leadership and the individuals within it		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
	weaknesses both internal and external.	
	Ensuring that there are structures in place to encourage public participation.	<ul style="list-style-type: none"> • Research and Consultation team • Digital influence panel • Sustainable Communities Strategy
	Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections	<ul style="list-style-type: none"> • Member training and skills development framework
	Holding staff to account through regular performance reviews which take account of training or development needs.	<ul style="list-style-type: none"> • Induction processes • Personal development process
	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.	<ul style="list-style-type: none"> • Workforce Strategy • Personal development process • Reports to Staffing Committee

F: Managing risks and performance through robust internal control an strong public financial management		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
Managing risk	Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making.	<ul style="list-style-type: none"> • Risk management strategy and policy • Committee report format and clearance procedure
	Implementing robust and integrated risk management arrangements and ensuring that they are working effectively.	<ul style="list-style-type: none"> • Risk management strategy and policy • Reports to Audit and Governance Committee • Annual Governance Statement assurance gathering

F: Managing risks and performance through robust internal control an strong public financial management		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
	Ensuring that responsibilities for managing individual risks are clearly allocated.	<ul style="list-style-type: none"> • Risk management strategy and policy • Corporate/strategic risk register • Directorate/Team risk registers
Managing performance	Monitoring service delivery effectively including planning, specification, execution and independent post implementation review.	<ul style="list-style-type: none"> • Quarterly Performance Reports – Cabinet and Scrutiny Committee • Benchmarking exercises • Calendar of Committee Meetings
	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.	<ul style="list-style-type: none"> • Committee report format and clearance procedure • Committee work programmes • Calendar of Committee Meetings • Published Committee agendas, papers and minutes including decision record • Officer decision notices
	Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making.	<ul style="list-style-type: none"> • Terms of reference and Work Programmes for Scrutiny Committees • Annual Scrutiny report to Council • Published Committee agendas, papers and minutes including decision record • Member training and development
	Providing members and senior management with regular reports on service delivery plans on progress towards outcome achievement.	<ul style="list-style-type: none"> • Calendar of Committee Meetings • Committee report format and

F: Managing risks and performance through robust internal control an strong public financial management		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
		clearance procedure
	Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements).	<ul style="list-style-type: none"> • Finance and contract procedure rules • Programme Management Office • Advice and guidance from the Finance and Accountancy team
Robust internal control	Aligning the risk management strategy and policies on internal control with achieving objectives.	<ul style="list-style-type: none"> • Risk management strategy and policy • Annual Audit Plan • Audit Reports
	Evaluating and monitoring risk management and internal control on a regular basis.	<ul style="list-style-type: none"> • Risk management strategy and policy • Reports to Audit and Governance Committee
	Ensuring effective counter fraud and anti-corruption arrangements are in place.	<ul style="list-style-type: none"> • Anti-Fraud and Corruption Strategy • Whistleblowing Policy • Reports to Audit and Governance Committee
	Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.	<ul style="list-style-type: none"> • Annual Governance Statement • Maintaining and resourcing an effective internal audit function • Reports to Audit and Governance Committee
	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	<ul style="list-style-type: none"> • Self-assessment of the Audit and Governance Committee against best practice, defined in "Audit

F: Managing risks and performance through robust internal control an strong public financial management		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
	arrangements for managing risk and maintaining an effective control environment - That its recommendations are listened to and acted upon.	Committees: Practical Guidance for Local Authorities and Police”
Managing data	Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data.	<ul style="list-style-type: none"> • ICT Code of Practice and associated ICT policies • Information assurance policy • Information Asset Register • Mandatory Information Governance training • Data Protection Officer • Data protection policy
	Ensuring effective arrangements are in place and operating effectively, when sharing data with other bodies.	<ul style="list-style-type: none"> • Data sharing protocol • Data sharing register • Appointed Caldicott Guardian and deputies
	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring.	<ul style="list-style-type: none"> • Information Asset Register • Information assurance policy • Information governance training
Strong public financial management	Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance.	<ul style="list-style-type: none"> • Corporate Plan • Business planning process • Quarterly Performance Reports – Cabinet and Scrutiny Committee
	Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls	<ul style="list-style-type: none"> • Budget monitoring arrangements • Quarterly Performance Reports – Cabinet and Scrutiny Committee

G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
Implementing good practice in transparency Implementing good practices in reporting Assurance and effective accountability	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.	<ul style="list-style-type: none"> • Committee report format and clearance procedure • Published Committee agendas, papers and minutes including decision record • Open data website
	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.	<ul style="list-style-type: none"> • Compliance with the Local Government Transparency Code 2015 • Open data website • Committee report format and clearance procedure
	Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way.	<ul style="list-style-type: none"> • Annual financial statements • Annual governance Statement • External Audit reports
	Ensuring members and senior management own the results reported.	<ul style="list-style-type: none"> • Annual Governance Statement • Reports to Audit and Governance Committee • Published Committee agendas, papers and minutes including decision record
	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).	<ul style="list-style-type: none"> • Annual Governance Statement

G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate.	<ul style="list-style-type: none"> • Annual Governance Statement
	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.	<ul style="list-style-type: none"> • Publication of financial statements in line with best practice guidance
	Ensuring that recommendations for corrective action made by external audit are acted upon.	<ul style="list-style-type: none"> • External Audit reports • Reports to Audit and Governance Committee • Self-assessment of the Internal Audit function against the best practice guidance; “Public Sector Internal Audit Standards” and CIPFA’s “Statement on the Role of the Head of Internal Audit” • Internal Audit Charter
	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.	<ul style="list-style-type: none"> • External Audit reports • Reports to Audit and Governance Committee • Self-assessment of the Internal Audit function against the best practice guidance; “Public Sector Internal Audit Standards” and CIPFA’s “Statement on the Role of the Head of Internal Audit” • Internal Audit Charter
	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.	<ul style="list-style-type: none"> • Assurance gathering process for the Annual Governance Statement

G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability		
Supporting principles	Behaviours and actions that demonstrate good governance	Evidenced in practice at Cheshire East Council by:
		<ul style="list-style-type: none"> • Reports to the Audit and Governance Committee
	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • Sustainable Community Strategy • Commissioning arrangements