CORPORATE GOVERNANCE	FINANCIAL GOVERNANCE
AUDIT AND STANDARDS COMMITTEE	MANAGER
	REPORT NO. AUD 25/03

22nd MAY 2025

ANNUAL GOVERNANCE STATEMENT – DRAFT - 2024/25

SUMMARY:

The purpose of this report is to present the Annual Governance Statement 2024/25 for review and approval.

RECOMMENDATIONS:

Members are requested to, where necessary make comment and approve the Council's Annual Governance Statement 2024/25.

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1 Introduction

1.1 In July 2017 the Council adopted a revised Code of Corporate Governance prepared in accordance with the CIPFA/ SOLACE framework document entitled 'Delivering Good Governance in Local Government: Framework (2016 Edition)'.

1.2 Regulation 6(1) of the Accounts and Audit Regulations 2015, provides that each financial year the Council must:

    a) Conduct a review of the effectiveness of the system of internal control; and

    b) Prepare an annual governance statement.

1.3 The Annual Governance Statement (AGS) should be reviewed and approved by this Committee prior to being signed by the Chief Executive and the Leader. The statement will then be finalised with the signed Statement of Accounts.

2 What is the Annual Governance Statement

2.1 The Council is required by the Accounts and Audit Regulations 2015 to prepare and publish an AGS, in order to report publicly on the extent to which we comply with our own Local Code of Corporate Governance, including how we have monitored the effectiveness of our arrangements in the year and on any planned changes to our governance arrangements in the coming year.

2.2 The Committee provides essential support for the approval of the AGS and for ensuring that good governance is embedded throughout the Council's activities.

**3	Methodology for compiling the AGS**

3.1	The existing governance arrangements against the CIPFA/ SOLACE: 'Delivering good governance in Local Government framework – 2016 Edition' have been reviewed.

3.2	The Corporate Management Team (CMT) and the Corporate Governance Group (CGG) will review the AGS to ensure all governance arrangements have been reflected within the statement.

3.3	Actions to improve the governance arrangements are detailed within the AGS. Work undertaken towards implementing these actions will be regularly reviewed by the CGG and updates on the progress will be reported to this Committee.

3.4	The AGS for 2024/25 is contained within Appendix A of this report and the Council's Local Code of Corporate Governance is contained within Appendix B.

**4.	Requirements of the Committee**

4.1	To ensure a meaningful review of the AGS, this Committee should draw on its knowledge of the governance arrangements established and how they have operated during the course of the year, including:

- Reviewing the Local Code of Corporate Governance which is contained within Appendix B of this report;
- Ensure that the AGS is underpinned by a framework of assurance, which has been set out within the AGS;
- Assurances provided by Internal Audit throughout the course of the year for the application of governance arrangements in practice and the monitoring of recommendations to improve governance arrangements; and
- Consider how the Council applies governance principles in practice based on other agenda items reviewed by the Committee throughout the year.

4.2	The Committee needs to be satisfied that the AGS contained in appendix A properly reflects the governance environment and any actions required to improve it and demonstrates how governance supports the achievement of the Council's objectives.

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References: CIPFA/ SOLACE framework: Delivering Good Governance in Local Government: Framework (2016 Edition)

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1. **Introduction and scope of responsibility**

1.1 Rushmoor Borough Council (RBC) is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvements in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

1.2 The Council is responsible for putting in place proper arrangements for the governance of its affairs, which include arrangements for the management of risk, whist facilitating the effective exercise of its functions.

1.3 The Annual Governance Statement (AGS) states how the Council has complied with the Code and also meets the requirements of the Accounts and Audit Regulations 2015, regulation 6 (1b), and as amended by the Accounts and Audit (coronavirus) (Amendment) regulations 2020, which requires all relevant authorities to prepare an Annual Governance Statement. It is subject to review and approval by the Corporate Governance, Audit and Standards Committee (CGAS Committee), and the Corporate Management Team (CMT).

1.4 In this document the Council:
   - acknowledges its responsibility for ensuring that there is a sound system of governance;
   - summarises the key elements of the governance framework and the roles of those responsible for the development and maintenance of the governance environment;
   - describes how the Council has monitored and evaluated the effectiveness of its governance arrangements in the year, and on any planned changes in the coming period;
   - provides details of how the Council has responded to any issue(s) identified in the previous year's governance statement; and
   - reports on any key governance matters identified from this review and provides a commitment to addressing them.

2. **The Council's governance framework**
   The governance framework comprises the systems, processes, culture and values by which the authority is directed and controlled. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

Rushmoor Borough Council (RBC) has approved and adopted a local code of corporate governance, which is consistent with the seven core principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and Society of Local Authority Chief Executives (SOLACE) Framework 'Delivering good governance in Local Government'. A copy of RBC's adopted Code is on the Council's website, (Local Code of Corporate Governance). This details the key policies, procedures and systems by which the Council is controlled and governed. RBC updates it's code annually and evidence is collated and assessment for compliance by the Corporate Governance Group (CCG) and the Executive Leadership Team (ELT).

Rushmoor Borough Council comprises of 39 Councillors who represent 13 wards across the Borough. It currently operates under a Leader and Cabinet structure with Cabinet Members responsible for individual portfolios.

The staff of the Council are managed by the Managing Director (MD), who is the Head of Paid Services. The MD is supported by an Executive Leadership Team (ELT).

Key sources of assurance for the council's governance framework are set out below.

Council, Cabinet and Leader	• Adopting and making substantive changes to the Constitution • Approving or adopting the annual budget • Agreeing and/or amending the Terms of Reference for Committees, deciding on their composition and appointing.
Overview and Scrutiny Committee	• Pre and post Cabinet decisions made are subject to scrutiny/ call in for review by the Committee.
Corporate Governance, Audit and Standards Committee (CGAS)	• Provides independent assurance to the Council on the adequacy and effectiveness of the governance arrangements, risk management framework and internal control environment. • Promotes high standards of Member conduct • Approves the Annual Statement of Accounts and Annual Governance Statement. • Independent Member.
Risk Management	• The corporate risk register is regularly reviewed and monitored to ensure appropriate mitigation is in place. • Service risk registers are regularly maintained and updated which are fed into the corporate risk register. • Regular updates on risk management and the risk environment is provided to Cabinet.
Corporate Governance Group	• Officers with statutory roles within the Council review and provide assurance over the governance arrangements within the Council including constitutional changes and operational matters.

External assurances	• Assurances are obtained from external bodies e.g. compliance with Public Services Network (PSN) and CIPFA • Peer reviews • Engagement with LGA and encourage reviews.
Information Governance Group (IGG)	• Develops and maintains an information governance framework for effective management of information. • Authority to decide/recommend operational matters around all aspects of information governance and reports to Corporate Governance Group. • Oversight of the Council's cyber security treatment plan.
Capital Programme Board	• Review of governance and risk management over major projects.
Head of Paid Service	• The Interim Managing Director (MD) carries the responsibility for the proper management of RBC and for ensuring that the principle of good governance are reflected in sound management arrangements. • Leads the Council's management team in driving forward the Council's strategic objectives.
Monitoring Officer	• Ensures compliance with established policies, procedures, law and regulations. • Monitors ethical standards. • Reports actual or potential breaches of the law.
Section 151 Officer	• Develops a medium-term financial strategy that is aligned with strategic priorities. • Safeguards public money • Promotes and deliver good financial management and governance.
Executive Leadership Team (ELT)	• Implements the policy and budgetary framework set by the council and provides advice to committees and the Council on the development of future policy and budgetary issues and oversees the implementation of Council policy. • Influences a corporate culture and fostering a culture of high ethical standards and integrity. • Identifies and addresses cross cutting and strategic issues that may impact on the Council's control environment and risk.
Corporate Management Team (CMT), incorporating ELT	• Responsible for developing, maintaining and implementing the Council's governance, risk and control framework. Including maintaining service and corporate risk register. • Contribute to the effective corporate management and governance of the Council. • Provide assurance statements for the governance arrangements within their services which inform the Local Code of Corporate Governance and the AGS. • Performance management.

External Audit	• Audit and report on the Council's financial statements, providing an opinion on the accounts and use of resources, concluding on the arrangements in place for securing economy, efficiency and effectiveness in the use of resources (the value for money conclusion)
Internal Audit	• Provides independent assurance and annual opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework. • Delivers an annual programme on risk-based audit activity • Makes recommendations for improvements in the management of the Council's risk, governance and control environment.
Property Investment Advisory Group	• Oversees the Council's commercial property

3. Principles

4.1 Set out below is a summary of how the Council has complied with the seven principles set out in the CIPFA/SOLACE framework during 2024/25.

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

The Council's constitution sets out how the Council operates, roles and responsibilities of Members and Officers, how decisions are made and the procedures which are followed to ensure that these are efficient, transparent and accountable to local people. The constitution is published on the Council's website.

The Monitoring Officer ensures that the Council is compliant with laws and regulations, as well as internal policies and procedures, and is also responsible for matters relating to the conduct of Councillors and Officers, and for monitoring and reviewing the operation of the Council's constitution. In RBC, the Interim Monitoring Officer is Amanda Bancroft (Corporate Manager – Legal) from 12th May 2025.

Section 151 of the Local Government Act 1972 specifies that one officer must be responsible for the financial administration of the organisation and that this officer must be CCAB qualified. In RBC, this is the Executive Head of Finance.

The Council has established a Corporate Governance Group, which includes the Monitoring Officer & deputy, S151 Officer & deputy, Corporate Manager – IT, Information Governance Officer, Service Manager – Risk, Performance and Procurement, Corporate Manager - People Team and Financial Governance Manager, to ensure that the Council works within its rules and that the

necessary governance provisions are followed, and associated guidance, advice and training is provided.

The Council has adopted a Corporate Values and Behaviours framework which sets out the attitudes and behaviours expected from staff. The four values are Collaborate, Innovate, Brave and Integrity.

The Council's in-house legal service identifies and advises the Council on key elements of the law and their application. External legal advice is sought where necessary, for example, on specialist areas of law, higher risk and high value matters.

B – Ensuring openness and comprehensive stakeholder engagement

The Council has invested in a range of traditional, digital, and social media channels to enable regular contact, engagement, and consultation with its key stakeholder groups, including customer feedback surveys, workshops, consultation items on the Council's website and regular citizen consultation on both Borough-wide and place specific issues. There has been extensive consultation for the regeneration function including direct mailshots, public exhibitions, group meetings and presentations.

The Council's 3-year business plan is published on the council's website along with the monitoring of the actions towards the plan.

A statement of community involvement is published on the Council's website. The Council aims to make sure that there is a clear and proper consultation procedure that shows what the community and stakeholder should expect. To achieve this the Council will adhere to the following five principles:

- Ensuring equal opportunity
- Keeping the community informed
- Ensuring the community is involved
- Ensuring community engagement is relevant
- Providing feedback.

Business engagement – the council seeks to engage directly with local businesses to ensure that there is an understanding of local business needs. Underpinned by the aims and objectives of the council's Strategic Economic Framework, this engagement includes bi-annual business surveys, quarterly business forums with businesses and membership of/ regular engagement with, business representative organisations such as the Federation of Small Businesses and Hampshire Chambers of Commerce. A monthly business newsletter has also been developed to engage with local businesses and to provide a consultation mechanism.

C – Determining outcomes in terms of sustainable economic, social and environmental benefits

Our Cabinet has recently agreed to a new set of five priority themes for Aldershot and Farnborough:
- Skills, economy and business
- Homes for all: quality living, affordable housing
- Community and wellbeing: active life, healthier and stronger communities
- Pride in place: clean, safe and vibrant neighbourhoods
- Vision for the future and financial sustainability

The above themes will be part of a new council delivery plan. In the meantime, the Council will still be working to the plans and performance monitoring of the Council plan 2023-26.

Our Council plan outlines the Council's priorities over the next three years. It also describes the key strategic projects that will contribute to achieving our vision.

A template is in place for the Council's reports to Cabinet which require the consideration of business, Strategic, Economic, Legal, Financial and Equalities impact of the decisions being made and how decisions are to be made. All reports requiring executive decisions (except those exempt) are accessible via the Council's website.

The Council has adopted and implemented the Local Plan 2014-2032 (adopted 21 February 2019). Details are published on the Council's website. Consultation was undertaken to engage as many residents and stakeholders as possible. Feedback from the consultation informed the submission of the Local Plan. Social, environmental and economic evidence was obtained to inform the development of the Local plan. The Local Plan is the basis together with the National Planning Policy Framework and associated guidance of all development decisions and therefore all decisions are informed by the consultation and evidence at a strategic level and assessed as to how they meet these requirements based on the specific application.

In July 2023, members of the council's Cabinet approved a new Climate change plan and agreed to the council's Carbon footprint being published and monitored.

D – Determining the interventions necessary to optimise the achievement of the intended outcomes

Options are required before decisions are taken and service changes implemented, including seeking external / independent expertise if the decision is of a complex technical nature.

The Overview & Scrutiny Committee considers the effective delivery of Council priorities and recommends interventions and remedies as appropriate.

Arrangements are in place to monitor operational and financial plans, priorities, KPI's, quality and targets and to report on progress, e.g. quarterly monitoring, budget monitoring.

The Council has several key partnerships with other local authorities and stakeholders in order to optimise the achievement of the Council's corporate plan.

The Council has in place more significant arrangements for project development, both internally and through the Member decision making structure. This has been achieved through the revised Member structure to include the following:

- Corporate Governance, Audit and Standards (CGAS) Committee, with specific roles to ensure effective governance

- The Property Investment Advisory Group (PIAG) provides early consideration of projects prior to submission to the Cabinet. This group is supported by LSHIM who provide market-based assessments of acquisition, disposal, and asset performance.

- The Overview and Scrutiny Committee is undertaking both pre- and post-decision scrutiny on a range of issues and projects. Examples of work undertaken by the Committee during 24/25 include:

  - Disposal of units at Union Yard development

- The Regeneration and Major Projects Programme Board provides the oversight and key input into the delivery of projects and meets 6-weekly. Each project within the defined programme has an established resource structure across a number of disciplines within the Council to ensure the right course of action is taken.

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

The People Strategy includes four key themes which encourages a positive culture enabling high performance, the development of people to realise their potential, that people are engaged and feel valued and supported, as well as the Council being an employer of choice.

Arrangements are in place to ensure staff have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and are able to update their knowledge on a continuing basis e.g., CPD through attendance at seminars/conferences, mandatory training courses via the Council's e-learning modules etc.

The Council engages external consultants when additional resources or specialist resources are required to ensure the effective delivery of its services or projects.

The Council regularly supports the attendance of both executive and non-executive councillors at the LGA leadership essential courses and weekend events across a number of topic areas including finance, climate change and equalities.

The Council supports apprenticeship training for new apprenticeship contracts and for upskilling staff. The Council is currently supporting 9 members of staff to gain apprenticeship qualifications. Leadership programmes are promoted and encouraged to support the continued professional development of staff and succession planning objectives. Development includes the Frimley Health 20/20 and Wavelength programmes and District Council Network, Solace and Local Government Association courses and networking opportunities. The annual development reviews and regular one to ones enable the Council to identify and development and succession planning opportunities.

The Council subscribes to an Employee Assistance Programme to support health and wellbeing of staff and organises wellbeing walks. Lunch and learn sessions are delivered on topics such as climate change and disability awareness.

The Council's senior leadership structure was restructured at the beginning of 2025 to reflect the considerations made by the LGA Corporate Peer Challenge in June 2024, the CIPFA review and the new administration. The agreed structure proposal of deleting the position of CEX would realise initial savings and an interim Managing Director and Head of Paid service would be appointed to focus on further organisational structure changes and efficiencies.

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

Work will continue to ensure the risk management process is further embedded within the Council. Cabinet receives quarterly reports covering both performance and risk. Heads of Service update their relevant service risk registers monthly and record these on a central database. Any service risks which are appropriate for the corporate risk register are escalated to the Corporate Management Team (CMT) for further review and consideration. Quarterly the corporate risk register is reviewed by CMT.

Internal Audit provides a risk-based audit plan and reports on the effectiveness of risk management and internal control to the Corporate Governance, Audit and Standards (CGAS) Committee.

The Council's Cyber Security position, plans and mitigations are reported and reviewed via Corporate Governance Group and Corporate Management Team. The Council continues to enhance its cyber aware training and simulation exercises for staff and members. Previous funding from MHCLG was used to set-up immutable backups, enhance the business continuity plan including business impact assessments supporting critical functions of the council and developing and testing a Cyber Incident Response Plan. Comprehensive IT Change management is in place for changes to live systems and infrastructure. A mobile device management solution has been implemented to manage and protect the council's data following NCSC guidelines. A 24*7 managed Security Operations Centre has commenced which reports any unusual cyber activity and detains any security incidents. Audits and remediation continue annually for the Public Services Network to maintain compliance. Data security requirements are being put in place for compliance with the DWP's Memorandum of Understanding for the use of DWP derived data, which is audited. The National Cyber Security Centre (NCSC), Microsoft, Local Government Association (LGA) and (Warning, Advice and Reporting Point) WARP alerting services are used to follow best practice. The MHCLG's Cyber Assessment Framework (CAF) Ready programme has been completed, achieving additional funding to enhance the council's cyber security posture. The Council is also reviewing guidance from the governments Cyber Code of Practice.

Effective arrangements are in place for the safe collection, storage, use and sharing of data with other bodies, including processes to safeguard personal data in line with GDPR requirements. Information governance and data security e-learning modules are mandatory for all staff and Members on how to manage Council data.

Financial management and governance has been strengthened through additional senior qualified and experienced accounting capacity with specific focus on financial management and governance.

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

The Council and its decisions are open and accessible to the community, service users, partners and its staff. The Freedom of Information Act 2000 (FOI) gives anyone the right to ask for any information held by the Council subject to the need to preserve confidentiality in specific circumstances.

The Council's constitution sets out how decisions are made and specific reference to decision making by Full Council, Cabinet, Committees and scrutinised by the Overview and Scrutiny Committee. The Constitution includes the officer Scheme of Delegation which sets out the powers and functions that are delegated to named Council Officers.

The Council seeks peer reviews and implements recommendations made to strengthen the governance, risk and control environment.

Risk based internal auditing provides ongoing assurance that the key risks are being managed.

4. Key governance changes in year

4.1 *LGA Corporate Peer Challenge*

In June 2024 a Local Government Association (LGA) Corporate Peer Challenge was undertaken. An exercise where a team of local authority experts look at how we work as an organisation. The peer team considered the following 5 themes:

- Local priorities and outcomes
- Organisational and place leadership
- Governance and culture
- Financial planning and management
- Capacity for improvement

10 recommendations were made by the review team and an action plan to take these forward was presented and agreed by Cabinet in October 2024. Progress towards the implementation of these actions will continue to be reported as part of the quarterly performance monitoring to Cabinet.

4.2 *Review of Senior Leadership Team*

The senior leadership team is currently under review to align to the priorities set out in the 2025-26 Council Delivery Plan and to demonstrate clearer accountability, a simplified structure and reduced costs. This process began in April 2025 when the Council approved the removal of the role of Chief Executive and agreed new arrangements, appointing an interim Managing Director to complete the review within a 6-month period.

4.3 *Finances*

In February 2023 the council approved a balanced budget without the need to draw on reserves for 2023-24 and forecasted a balanced budget for the following year, 2024-25. However, these forecasts significantly underestimated the interest payment on the £167m of short-term borrowing (February 2023 bank rate 4% vs budgeted 1.66%) and the borrowing was fully exposed to further interest rate rises in the coming year. Inflation had also been underestimated at circa. 2.5% vs inflation of 10.4% as at February 2023 and projected to reduce gradually. Consequently, the revised 2024-25 budget approved on 22nd February 2024 projected a £5.4m deficit before savings and a cumulative £16.6m MTFS deficit to 2027-28 with £10.7m of available reserves to cover the deficit (increased to £12.22m in July 2024 by the 2023-24 outturn surplus).

At the 22nd February 2024 Budget Council, a financial recovery plan was agreed requiring a total recurrent net budget reduction of £4m by the end of 2027-28 to balance the budget without any further reliance on reserves beyond the MTFS period. The plan acknowledged that interest on the £167m of short-term borrowing (i.e. property investment and regeneration projects were funded by borrowing maturing in less than one year where rates were below 1% compared to longer term where rates were 2-3% higher) was the ongoing cause of the deficit, and therefore required £40m of asset sales over the MTFS period

to repay borrowing and consequently reduce annual interest and principal (minimum revenue provision - MRP) repayments by £2.04m per year. In addition, whilst ever inflation is above 2%, service expenditure inflation outpaces the council's ability to increase income, resulting in a need for a £500k per year reduction in cost of services to achieve a recurrent £2m per year reduction by the end of the MTFS period.

A significant amount of progress has been made in identifying savings for 2025-26 onwards. Whilst these are incorporated into the 2025-26 budget estimates, several of the key risks in the February 2024 MTFS have materialised resulting in a 2025-26 estimated deficit of £5.2m (£4.1m projection in February 2024).

The 2025-26 budget and MTFS has been projected in the context of the current Local Government Reorganisation on the basis that the council will continue in existence and is able to balance its budget and MTFS without external financial assistance. There is a high degree of uncertainty in several of the assumptions in the 2025-26 MTFS, and it is therefore crucial that the council achieves a minimum £1.8m net budget reduction (i.e. the 2025-26 required savings) and strives to make significant inroads into the additional £1m increase the following year. The 2025-26 MTFS projects an additional £2.9m drawdown of reserves compared to 22nd February 2024 to a level of £3.6m and therefore has no flexibility for any unplanned draw on reserves in addition to the identified risks around the budget assumptions if the council is to be able to set a balanced budget each year of the MTFS.

A Financial Recovery Plan was approved at 15th October Cabinet establishing three separate workstreams; (1) Revenue Savings, (2) Capital Receipts, and (3) Financial Service capacity and capability. The revenue savings workstream has identified over 30 lines of enquiry and associated actions and progress to date is reflected in the budget, including progress on capital receipts. The lines of enquiry have been an effective lens to enable a systematic and objective review of the councils' services from several angles and as expected have led onto new lines of enquiry that will continue to be pursued.

There are two significant levers within the council's control to resolve the deficit. The most controllable lever is the council's cost base, the second lever is the reduction of interest and MRP through reduction in borrowing. Therefore, the course of action the council will be taking in 2025-26 as a result is to:

a. Continue working through the lines of enquiry
b. Complete a detailed commercial property review and review of portfolio management to drive up income and reduce costs from the portfolio (aim for net £750K improvement) by 2027-28 at the latest.
c. Bring forward the Civic Quarter capital receipt to gain the benefit earlier than 2028/29 (assuming £12m disposal value benefit is Circa £1.1m per year)
d. Identify further asset sales with zero underlying debt to benefit from 1/10th MRP reduction and interest saved on borrowing, outweighing lost income.

Achieving the full £1.8m required cost of services reduction in 2025-26 is a significant challenge. In recognition of this challenge an immediate project is underway to identify a schedule of actions to deliver a budget reduction this year. Services managers have been asked to review specific services, activity and costs which:

- Could stop – i.e. not already contracted or contract not renewed in year
- Expenditure to temporarily stop for current or next year
- Could be carried out in a different way/scaled back to take account of devolution and/or local government reorganisation at reduced cost
- Service development projects/IT upgrades that can be on hold until local government reorganisation is progressed

4.4 *External Audit*

On 5 September 2024 the government published draft the Accounts and Audit (Amendment) Regulations 2024. These Regulations, which were approved on 30 September 2024, set a publication date for financial statements up to and including 2022/23 of 13 December 2024. Where audit work is not concluded, this will result in either a qualification or disclaimer of opinion.

The external auditors issued a disclaimer audit opinion for 2020/21, 2021/22 and 2022/23.

Communication has improved with the external auditors, including regular meetings, to ensure that any issues or queries are dealt with promptly and sufficient resources are assigned to deal with requests.

4.5 *Resolution of governance issues identified in 23/24*

The new Freedom of Information (FOI) system came into force in July 2024 to improve the tracking and ensure that responses to requests are carried out in a timely manner. The FOI response rate (statutory turnaround times) has improved from 73 % in Q1 of 2023/2024 to 95% in Q4 of 2024/2025. The percentages vary slightly from quarter to quarter.

The self-assessment against the seven characteristics of good governance has been carried out by the Corporate Governance Group and has been included as part of the annual work plan to review governance and any improvement points highlighted through the group's discussion are recorded as an action point for the group to progress.

Governance actions from the peer and CIPFA review have been included within the Financial Resilience Plan and as part of quarterly monitoring. Whilst the actions are still being implemented these have been embedded within sufficient monitoring mechanisms that progress on the implementation of these will continue to be reported to Cabinet.

5. Effectiveness of the governance framework

The Council reviews the effectiveness of its governance arrangements annually. The key sources of assurance that informs this review are:

- The work of the Corporate Governance, Audit and Standards Committee (CGAS), Members and Senior Officers of the Council who have responsibility for good governance.
- A statement of assurance is obtained from Heads of Service to confirm the governance arrangements in place within their service and any actions to be included within the AGS.
- Risk management reports and the corporate risk register is maintained and scrutinised by Corporate Management Team (CMT) quarterly and subsequently communicated to CGAS, the Corporate Governance Group and Cabinet.
- The Audit Manager's update reports on the internal audit activity, which provides an independent assurance that Governance, Risk management and internal Control is in place and provides an opinion on the effectiveness of these arrangements.
- Half yearly updates to the CGAS Committee monitoring the work carried out towards the governance actions identified in the previous year's AGS.
- Any comments made by External Audit or other external reviews.
- The Corporate Governance Group provides assurance over the governance arrangements within the Council by completing a self-assessment annually against the seven characteristics of good governance and takes forward actions to improve governance.

6. Risk management

6.1 Significant risks must be formally identified, assessed and appropriately managed in order to mitigate their likelihood and/or their adverse impacts, such as on the continued operation of the Council, compliance with legal obligations or achieving strategic objectives.

6.2 Ultimately the responsibility to ensure that the Council's risk management process is effective lies with the Executive Leadership Team (ELT), the Managing Director and elected members. The overall responsibility to manage this process is delegated to the Executive Director, with day-to-day management provided by the Service Manager for Risk, Performance and Procurement.

6.3 The risk management policy and arrangements have been reviewed in year with the following changes being agreed by Cabinet on 14th January 2025:
- The process for developing a strategic level risk appetite
- Further development of the processes used to identify opportunities as well as threats when identifying risks

- Amendments to give further clarity on what must be discussed, agreed and recorded when the risk register is reviewed
- Alignment with the Council's agreed priorities
- Further clarity on the arrangements for reporting when risks become issues.

Work will take place during 25/26 to embed the operational changes and develop a Strategic risk appetite/policy.

7.   Managing the risk of fraud and corruption

7.1   The Council is committed to the highest possible standards of honesty, openness and accountability. It will ensure that internal procedures are in place to identify, deter and prevent the risk of fraud and corruption and maintain clear and well publicised arrangements for receiving and investigating issues raised through its governance policies.

7.2   The Council will pursue appropriate action, including the recovery of any losses it has suffered, where fraud and corruption has been identified.

7.3   To mitigate the risk of fraud the Council has in place fraud and governance policies to which staff should adhere. These include the Anti-fraud, Bribery and Corruption policy, Whistleblowing policy, Anti-Money Laundering policy and Gifts and Hospitality policy. Any issues raised relating to these policies are dealt with by the appropriate responsible officer in accordance with the requirements of each policy.

8.   Internal audit assurance
AUDIT OPINION ONCE FINALISED

9.   External audit assurance

9.1   The Accounts and Audit (Amendment) Regulations 2024 (Statutory Instrument 2024/907) came into force on 30 September 2024 required any outstanding accountability statements for years ended 31 March 2015 to 31 March 2023 to be approved not later than 13 December 2024 and the accountability statements for the year ended 31 March 2024 to be approved not later than 28 February 2025 ('the backstop date').

9.2   The audit of the financial statements for the year ended 31 March 2021, 31 March 2022 and 31 March 2023 for Rushmoor Borough Council were not completed for the reasons set out in our disclaimers of opinion on those financial statements dated 26 November 2024, 13 December 2024 and 13 December 2024 respectively. The audit of the 2023-24 financial statements was signed off on 28th February 2025 in compliance with legislation.

9.3   External audit also provides assurance on the council's arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024. The audit opinion is that the Council did not have adequate arrangements to reduce its recurrent level of revenue spending so that it can be contained within available resources without the need to call on reserves or reduce the level of planned service provision. In particular, the Council did not have arrangements to reduce its very high level of short-term borrowing to mitigate the impact of this on its revenue budget over the medium term and reduce the level of interest rate risk it is currently exposed to.

10. Actions to implement in 25/26

The review of the effectiveness of the Council's governance framework has identified that the actions carried forward from 2023/24 as detailed below are significant areas for the Council to implement, mainly the financial resilience plan, and therefore remain the key area of focus and remain a key governance area to improve. Therefore, no further governance actions have been put forward. The progress against these actions will be reviewed by the Corporate Governance Group and regularly reported to the Corporate Governance, Audit and Standards Committee.

The below are previous actions highlighted for improvement within the 24/25 AGS and will continue to be implemented and monitored during 25/26.

Action from 23/24 AGS	Original target date	Last update from May 2024	Revised target date	Update November 2024	Revised target date	Direction of travel
Following the changes in political control in May there are likely to be shifts in priorities which may require existing governance arrangements to be reviewed. This will be taken forward by the ELT supported by the governance group. Existing arrangements will have new appointments and training and briefing will be required for new appointees to be able to undertake governance roles effectively	September 2024 As soon as practicable in new Civic year	N/A – New action	N/A	As a result of the Corporate Peer Challenge and the CIPFA report the Council has commissioned a review of some elements of its committee and governance arrangements. This report will be considered once completed. The report will be considered in January 2025 with any changes agreed being brought in from May 2025.	Report – January 2025 Changes (if required) May 2025	Progressing
The governance actions which transpire from the CIPFA review will be actioned accordingly.	TBC when actions from the report agreed	N/A – New action	N/A	A Financial Resilience Plan has been agreed which incorporate actions from the CIPFA review and the peer challenge. Work towards the plan is regularly reviewed by ELT.	Ongoing	Progressing

Action from 23/24 AGS	Original target date	Last update from May 2024	Revised target date	Update November 2024	Revised target date	Direction of travel
A self-assessment against the CIPFA Financial Management Code will be carried out. The actions resulting from the self-assessment will be carried out to ensure compliance with the code.	September 2024 September 2025	N/A – New action	N/A	The self-assessment against the CIPFA Financial Management Code has been carried out and further action is required to fully implement the requirements so that the Council is fully compliant with the code.	September 2025	Progressing ↑
A self-assessment against the seven characteristics of good governance has been carried out by the Corporate Governance Group. Actions arising from this review will be taken forward to improve any governance gaps.	TBC when actions agreed	N/A – New action	N/A	The self-assessment is being scheduled to be reviewed annually. Currently the 2nd review against these characteristics is being carried out.	Business As Usual	Completed

11. Certification

11.1 To the best of our knowledge, the governance arrangements, as defined above and within the Council's Code of Corporate Governance, have been effectively operating during the year with the exception of those areas highlighted on page 17 above. We propose over the coming year to take steps to address the above matters identified above to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation during the year and as part of our next annual review.

Signed:

_____   _____

Gareth Williams   **Ian Harrison**
Leader of the Council   **Interim Managing Director**

Date: XXX 2025   XXX 2025

Local Code of Corporate Governance

Introduction

Rushmoor Borough Council recognises the importance of effective corporate governance so that local communities can place trust in the way that the Council undertakes and carries out its duties. This document sets out the Council's commitment to corporate governance and identifies the arrangements to ensure its effective implementation and application in all aspects of the Council's work.

What is Corporate Governance?

Rushmoor Borough Council has accepted the definition of Governance as stated within the CIPFA/ SOLACE Framework,

> *'Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.*
>
> *To deliver good governance in the public sector, both governing bodies and individuals working for public sector entities must try to achieve their entities 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'.*

Core Principles

Rushmoor Borough Council is committed to applying the seven core principles of good governance set out in the CIPFA/ SOLACE framework, which are:

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 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.

This code identifies the actions and behaviours taken by the Council in relation to each of these core principles and associated sub principles. The details are set out in Appendix A and the relevant evidence is detailed within Appendix B.

Appendix A

Principle A
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.

Sub Principles	Council actions and behaviours
Behaving with integrity	• Ensure that Members and Officer behave with integrity and lead a culture where acting in the public interest is visible and consistently demonstrated thereby protecting the reputation of the Council. • Ensure that Members take the lead in establishing specific standard operating principles or values for the Council and its staff and that they are communicated and understood. They will build on the Seven Principles of Public Life (The Nolan Principles) • Lead by example and use these standard operating principles or values as a framework for decision making and other actions • Demonstrate, communicate and embed the standard operating principles or values through appropriate policies and processes which will be reviewed on a regular basis to ensure they are operating effectively.
Demonstrating strong commitment to ethical values	• Seek to establish, monitor and maintain the Council's ethical standards and performance • Underpin personal behaviour with ethical values and ensure they permeate all aspects of the Council's culture and operation • Develop and maintain robust policies and procedures which place emphasis on agreed ethical values • Ensure that external providers of services on behalf of the Council are required to act with integrity and in compliance with ethical standards expected by the Council.
Respecting the rule of law	• Ensure Members and Officers demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations • Create 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 provisions • Strive to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders • Deal with breaches of legal and regulatory provisions effectively • Ensure corruption and misuse of power is dealt with effectively.

Principle B
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 should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Sub Principles	Council actions and behaviours
Openness	• Ensure an open culture through demonstrating, documenting and communicating the Council's commitment to openness • Make decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption will be for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential will be provided. • Provide clear reasoning and evidence for decisions in both public records and explanations to stakeholders and will be explicit about the criteria, rationale and considerations used. In due course, the Council will ensure that the impact and consequence of those decisions are clear • Use formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action.
Engaging comprehensively with institutional stakeholders	• Effectively engage 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 • Develop formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively • Ensure that partnerships are based on trust, a shared commitment to change, a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit.
Engaging stakeholders effectively, including individual citizens and service users	• Establish a clear policy on the type of issues that the Council 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 • Ensure that communication methods are effective and that Members and Officers are clear about their roles with regard to community engagement • Encourage, collect and evaluate the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs • Implement effective feedback mechanisms in order to demonstrate how their views have been taken into account • Balance feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity • Take account of the interests of future generations of tax payers and service users.

Principle C
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 authority'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 finite resources available.

Sub Principles	Council actions and behaviours
Defining outcomes	• Have a clear vision, which is an agreed formal statement of the Council's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the Council's overall strategy, planning and other decisions • Specify 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 • Deliver defined outcomes on a sustainable basis within the resources that will be available • Identify and manage risks to the achievement of outcomes • Manage service users' expectations effectively with regard to determining priorities and making the best use of the resources available.
Sustainable economic, social and environmental benefits	• Consider and balance the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision • Take a longer term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the Council's intended outcomes and short-term factors such as the political cycle or financial constraints • Determine 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 • Ensure fair access to services.

Principle D
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. 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 continually to ensure that achievement of outcomes is optimised.

Sub Principles	Council actions and behaviours
Determining interventions	• Ensure decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore, ensuring best value is achieved however services are provided • Consider 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.
Planning interventions	• Establish and implement robust planning and control cycles that cover strategic and operational plans, priorities and targets • Engage with internal and external stakeholders in determining how services and other courses of action should be planned and delivered • Consider and monitor risks facing each partner when working collaboratively including shared risks • Ensure arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances • Establish 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 • Ensure capacity exists to generate the information required to review service quality regularly • Prepare budgets in accordance with organisational objectives, strategies and the medium term financial plan • Inform medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.
Optimising achievement of intended outcomes	• Ensure the medium term financial plan integrates and balances service priorities, affordability and other resource constraints • Ensure the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term • Ensure the medium term financial plan 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 • Ensure the achievement of 'social value' through service planning and commissioning. The Public Services (Social Value) Act 2012 states that this is "the additional benefit to the community….over and above the direct purchasing of goods, services and outcomes".

Principle E
Developing the Council'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 their 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 authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in local government entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

Sub Principles	Council actions and behaviours
Developing the Council's capacity	• Review operations, performance use of assets on a regular basis to ensure their continuing effectiveness • Improve resources use through appropriate application of techniques such as benchmarking and other options to determine how the Council's resources are allocated so that outcomes are achieved effectively and efficiently • Recognise the benefits of partnership and collaborative working where added value can be achieved • Develop and maintain an effective workforce plan to enhance the strategic allocation of resources

Developing the capability of the Council's leadership and other individuals	• Develop 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
	• Publish a statement that specifies the type of decisions that are delegated and those reserved for the collective decision making of the governing body
	• Ensure the Leader and the Chief Executive have clearly defined and distinctive leadership roles within a structure whereby the Chief Executive leads the Council 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
	• Develop the capabilities of Members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risk by:
	   - ensuring Members and Officers 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 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
	• Ensure that there are structures in place to encourage public participation
	• Take steps to consider the leadership's own effectiveness and ensure leaders are open to constructive feedback from peer review and inspections
	• Hold staff to account through regular performance reviews which take account of training or development needs
	• Ensure arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing.

Principle F
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 facilities effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and 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 is 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 delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

Sub Principles	Council actions and behaviours
Managing risk	- Recognise that risk management is an integral part of all activities and must be considered in all aspects of decision making - Implement robust and integrated risk management arrangements and ensure that they are working effectively - Ensure that responsibilities for managing individual risks are clearly allocated.
Managing performance	- Monitor service delivery effectively including planning, specification, execution and independent post implementation review - Make decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the Council's financial, social and environmental position and outlook - Ensure an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the Council's performance and that of any organisation for which it is responsible - Provide Members and senior management with regular reports on service delivery plans and on progress towards outcome achievement - Ensure there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements)
Robust internal control	- Align the risk management strategy and policies on internal control with achieving objectives - Evaluate and monitor the Council's risk management and internal control arrangements on a regular basis - Ensure effective counter fraud and anti-corruption arrangements are in place - Ensure additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the Audit Manager - Ensure and Corporate Governance, Audit and Standards Committee, which is independent of the executive and accountable to the Council: - 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.
Managing data	- Ensure effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data - Ensure effective arrangements are in place and operating effectively when sharing data with other bodies - Review and audit regularly the quality and accuracy of data used in decision making and performance monitoring
Strong public financial management	- Ensure financial management supports both long term achievement of outcomes and short term financial and operational performance - Ensure well developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.

Principle G
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.

Sub Principles	Council actions and behaviours
Implementing good practice in transparency	• Write and communicate reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience ensuring that they are easy to access and interrogate • Strike 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.
Implementing good practices in reporting	• Report at least annually on performance, value for money and the stewardship of the Council's resources. • Ensure Members and senior management own the results • Ensure robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publish the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (Annual Governance Statement – AGS) • Ensure that the Framework is applied to jointly managed or shared service organisations as appropriate • Ensure 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.
Assurance and effective accountability	• Ensure that recommendations for corrective action made by external audit are acted upon • Ensure an effective internal audit service with direct access to Members is in place which provides assurance with regard to governance arrangements and that recommendations are acted upon • Welcome peer challenge, reviews and inspections from regulatory bodies and implement recommendations • Gain assurance on risks associated with delivering services through third parties and evidence this in the annual governance statement • Ensure that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met.

Appendix B

'The International Framework: Good Governance in the Public Sector' defines 'governance' as comprising the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved. The framework also states that to deliver good governance in the public sector both governing bodies and individuals working for them must try to achieve the Council's objectives while acting in the public interest at all times.

Core Principles	(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 Council's capacity 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 practice in transparency, reporting, and audit to deliver effective accountability
Evidence of Good Governance	The Constitution

Whistleblowing policy

Anti-money laundering policy

Anti-fraud, bribery and corruption policy – (Part 5 of the Constitution section 10)

Member Code of Conduct – (Part 5 of the Constitution section 1)

Officer Code of Conduct – (Part 5 of the Constitution section 8)

Gifts and Hospitality policy

Statutory Officer Roles – Head of Paid services (Chief Executive), Chief Financial Officer (S151), Monitoring Officer and Data Protection Officer.

Contract Standing Orders – (Part 4 of the Constitution section 10)

Financial Regulations – (Part 4 of the Constitution section 9)

Decision Making/ Schemes of Delegations – (Part 3 of the Constitution section 3 & 4)

Member interests register (shown against each Councillor)

Council corporate values

Corporate Governance group | Council website

Council Plan and monitoring

Freedom of Information

Public consultations

Committee meetings – Agenda & Minutes

Records of Executive Decisions

Decision Making/ Schemes of Delegations – (Part 3 of the Constitution section 3 & 4)

Annual statement of Accounts and Annual Governance Statement

Open data/ Transparency Code

Local Plan

Arena Magazine

Strategic Economic framework | Council Plan and monitoring

Committee meetings – Agenda & minutes

Service business plans

Financial/ capital programme reporting

Decision Making/ Schemes of Delegations – (Part 3 of the Constitution section 3 & 4)

Records of Executive Decisions

Contract Standing Orders – (Part 4 of the Constitution section 10)

Local Plan

People Strategy

Corporate and Service Risk Registers

Climate Change Action plan | Council Plan and monitoring

Decision Making/ Schemes of Delegations – (Part 3 of the Constitution section 3 & 4)

Medium Term Financial Strategy

Committee meetings – Agenda & Minutes

Service business plans

PIAG

Overview and Scrutiny Committee

Union Yard Project group

Property, Major works and Regeneration Programme Board | The Constitution

Decision Making/ Schemes of Delegations – (Part 3 of the Constitution section 3 & 4)

Development reviews – highlighting any training needs for employees.

Member development

Member and employee induction programmes

Council wide training e.g. Health and Safety, Data Protection

Staff development including, Action Learning sets, Apprenticeships, and Leadership and management development

Peer review – Corporate and Service reviews

HR policies and wellbeing promotion | The Constitution

Corporate Governance, Audit & Standards Committee

Financial Regulations – (Part 4 of the Constitution section 9)

Contract Standing Orders – (Part 4 of the Constitution section 10)

Information Governance Group

Corporate Governance Group

Risk based audits

Annual Audit Opinion

External Audit of Accounts

Overview & Scrutiny – Agenda & Minutes

Annual Governance Statement

Budget monitoring reports

Anti-fraud, bribery and corruption policy – (Part 5 of the Constitution section 10)

Anti-money laundering policy

Whistleblowing policy

Corporate and Service Risk Registers

PSN compliance and Cyber Security treatment plan | Council website

Council plan and monitoring

Annual Statement of Accounts and Annual Governance Statement

Open data/ Transparency Code

Freedom of Information

Annual Audit Opinion

Audit update reports

Corporate Governance, Audit & Standards Committee

Peer review

External Audits |