

CEREDIGION COUNTY COUNCIL



Local Code of Corporate Governance

Approved by Council 29 June 2017

Contents

1	Introduction	3
2	Principle A Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.	6
3	Principle B Ensuring openness and comprehensive stakeholder engagement.	9
4	Principle C Defining outcomes in terms of sustainable economic, social and environmental benefits.	12
5	Principle D Determining the interventions necessary to optimise the achievement of the intended outcomes	15
6	Principle E Developing the entity's capacity, including the capability of leadership and the individuals within it.	18
7	Principle F Managing Risks and performance through robust internal control and strong public financial management	21
8	Principle G Implementing good practice in transparency reporting, and audit, to deliver effective accountability	25
9	Monitoring and Review	27
10	Annual Governance Statement	28
11	Related Documents	29

Introduction

- 1.1. Corporate governance is a term used to describe how organisations direct and control what they do. As well as systems and processes, this includes cultures and values. For local authorities this also includes how a council relates to the communities that it serves.
- 1.2. Good corporate governance requires local authorities to carry out their functions in a way that demonstrates accountability, transparency, effectiveness, integrity, impartiality and inclusivity. Corporate governance is also the structure through which strategic objectives are set and performance monitored.
- 1.3. Ceredigion County Council is committed to demonstrating that it has the necessary corporate governance arrangements in place to perform effectively. This Code is a public statement that sets out the way the Council will meet that commitment. As such it represents a key component of the Council's governance arrangements, and is included in the Constitution.
- 1.4. The Code has been developed in accordance with and is consistent with the Chartered Institute of Public Finance and Accountancy (CIPFA)/Society of Local Authority Chief Executives (SOLACE) Delivering Good Governance in Local Government Framework (2016 Edition) and (CIPFA)/Society of Local Authority Chief Executives (SOLACE) Delivering Good Governance in Local Government Framework Guidance notes for Welsh authorities (2016 Edition)
- 1.5. The core principles and sub-principles of good governance are taken from the International Framework: Good governance in the Public sector (CIPFA 2014) where governance is defined as follows:

Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

And the International Framework also states that:

To deliver good governance in the public sector, both governing bodies and individuals working for public sector entities must try to achieve their entity's objectives while acting in the public interest at all times

- 1.7 The Principles for Good Governance in the Public Sector outlined in the International Framework are as follows;

Acting in the public interest requires:

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

Principle B: Ensuring openness and comprehensive stakeholder engagement.

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

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

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

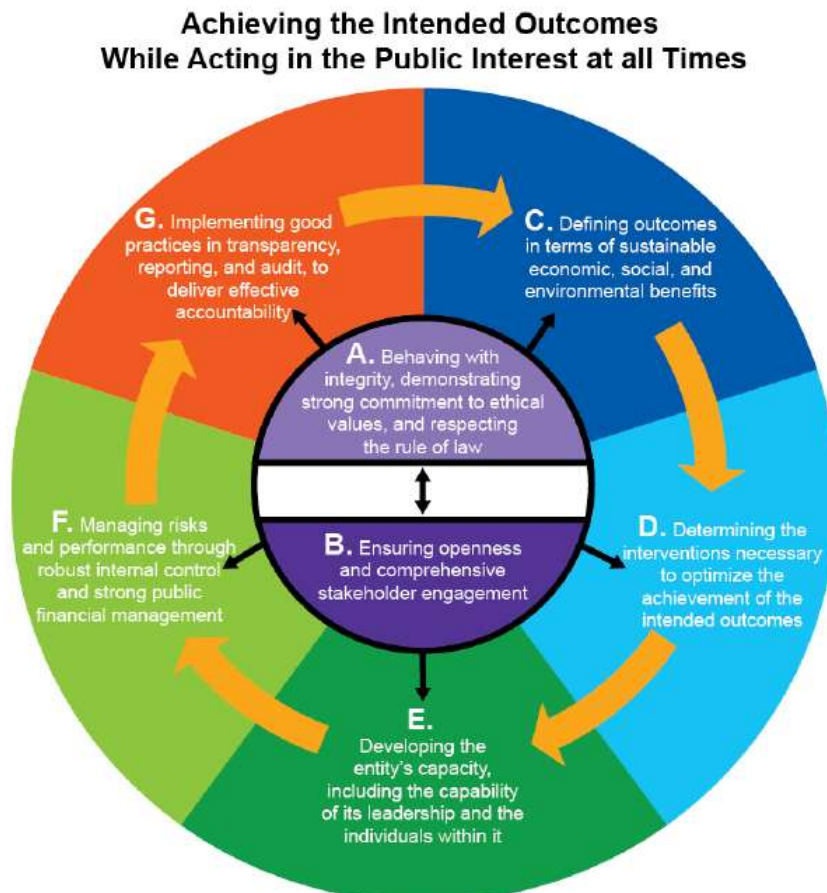
Principle E: Developing the entity's capacity, including the capability of leadership and the individuals within it.

Principle F: Managing Risks and performance through robust internal control and strong public financial management.

Principle G: Implementing good practice in transparency reporting, and audit, to deliver effective accountability

1.8 Figure 1 below defines the relationships between the Principles for Good Governance in the Public Sector.

Figure 1: Relationships between the Principles for Good Governance in the Public Sector



- 1.9 Ceredigion County Council has a Constitution which sets out how the Council operates, how decisions are made and the procedures followed. Other corporate policy and strategy documents include governance arrangements. Together, these documents and arrangements demonstrate that the Council is seeking to ensure that it is governed well through the integration into its conduct of the core principles of the CIPFA / SOLACE Framework.
- 1.10 The purpose of this Code of Corporate Governance is to demonstrate that the Council's governance structures comply with the core principles and sub-principles contained in the Framework
- 1.11 The mechanisms for monitoring and reviewing the Council's corporate governance arrangements are set out in the Code.

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 and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

Sub-principles	Behaviours	Governance Structure
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"> • The Constitution sets out how the Council operates, how decisions are made and the procedures followed to ensure that these are efficient, transparent and accountable. • Behaviour expectations are set out in the following documents <ul style="list-style-type: none"> ○ The Code of Conduct for Members ○ The Code of Conduct for employees • In addition the Employee handbook is available via CeriNet and sets out the expected ethical standards of conduct of any local government employee. • A suite of Policy and Procedures documents is available to support Codes of Conduct which are reviewed periodically to ensure that they continue to be relevant and effective.
	Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)	
	Leading by example and using these standard operating principles or values as a framework for decision making and other actions.	
	Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	
Demonstrating strong	Seeking to establish, monitor and maintain the organisation's ethical standards and performance	<ul style="list-style-type: none"> • The Ethics & Standards Committee is proactive in maintaining the ethical standards and performance of

<p>commitment to ethical values</p>	<p>Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation</p> <p>Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values</p> <p>Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation</p>	<p>Members which includes appropriate training sessions</p> <ul style="list-style-type: none"> • The following policies and procedures set out ethical standards for behaviour <ul style="list-style-type: none"> ○ Code of Conduct for Members (2016) ○ Code of Conduct for Officers ○ Register of Members/Officers Interests ○ Registers of Members/officers Gifts and Hospitality ○ Member/officer relations protocol ○ Whistleblowing policy ○ Systems for reporting and dealing with incidents of wrong-doing. ○ Procurement Strategy
<p>Respecting the rule of law</p>	<p>Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations</p> <p>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</p> <p>Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders</p> <p>Dealing with breaches of legal and regulatory provisions effectively</p> <p>Ensuring corruption and misuse of power are dealt with effectively</p>	<ul style="list-style-type: none"> • The Monitoring Officer ensures: <ul style="list-style-type: none"> ○ that decisions are taken in a lawful and fair way ○ that agreed procedures are followed ○ Applicable statutes and procedure rules are complied with ○ Acts as the corporate conscience To report to Council any decision/proposal or omission giving rise to a breach of law or code of practice or maladministration • The Council has appointed the following Statutory Chief Officers <ul style="list-style-type: none"> ○ Head of Paid Service (Chief Executive) ○ Chief Finance Officer/S151 officer ○ Strategic Director for Learning & Partnerships (Education) ○ Director for Care, Protection and Lifestyle (Social Services) ○ Monitoring Officer

		<ul style="list-style-type: none">○ Head of Democratic services● The council also employs the following Chief Officers:<ul style="list-style-type: none">○ Deputy Chief Executive○ Strategic Director for Sustainable Communities● The Monitoring Officer and the Chief Finance Officer have responsibility for dealing with breaches of legal and regulatory provisions effectively
--	--	---

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

Sub-principles	Behaviours	Governance Structure
Openness	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	<ul style="list-style-type: none"> • The Council is committed to openness. • All meetings of the Council are webcast • All Council, Cabinet , Scrutiny and Committee minutes and reports of all meetings are available on the web (unless exempt) • Annual reports, Statements of accounts, Improvement progress reports are all published within timescales and are available on the Council's website
	Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided	
	Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear	
	Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action	

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"> • The Council has an effective Community and engagement policy in place • The Council has an Overview and Scrutiny Public Engagement Policy in place • The Council maintains a Database of stakeholders with whom the authority should engage • A Record of public consultations is held by the Communications team • Formal Partnerships include <ul style="list-style-type: none"> ○ Public Service Board ○ Community Safety Partnership ○ Mid & West Wales Regional Safeguarding Children Board • There are a number of Strategic Collaboration projects
	Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively	
	Ensuring that partnerships are based on: <ul style="list-style-type: none"> • 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	Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve 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"> • The Council has in place the following documents which set out when consultation should take place, communication methods and Consultees <ul style="list-style-type: none"> ○ Corporate Communications Strategy ○ The Engagement and Consultation Checklist ○ Community Engagement Policy ○ Public Engagement Tool Kit ○ Engagement with Service Users List. ○ Integrated Impact Assessment Tool Kit • The Council responds to and acts upon all feedback received in an appropriate manner.
	Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement	
	Encouraging, collecting and evaluating the views and experiences of communities, citizens,	

	service users and organisations of different backgrounds including reference to future needs	
	Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account	
	Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity	
	Taking account of the interests of future generations of tax payers and service users	

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 the finite resources available.

<p>Engaging stakeholders effectively, including individual citizens and service users</p>	<p>Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes</p>	<ul style="list-style-type: none"> • The Council has an effective Community and engagement policy in place • The Council has an Overview and Scrutiny Public Engagement Policy in place • A range of communication methods will be utilised to ensure that the most effective responses can be generated. • Feedback from Consultations is given due consideration and reported upon to show how views have been acted upon. • A Public Engagement Toolkit has been developed in order to provide a user friendly resource for officers when developing and undertaking effective public engagement with their communities, in accordance with the National Principles of Public Engagement
	<p>Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement</p>	
	<p>Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs</p>	
	<p>Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account</p>	
	<p>Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</p>	
	<p>Taking account of the interests of future generations of tax payers and service users</p>	

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 provides the basis for the organisation's overall strategy, planning and other decisions	<ul style="list-style-type: none"> • The Council has a current Corporate Strategy 2012-2017 that sets out its vision and purpose. This strategy illustrates how the authority will support and promote the well-being of the citizens of Ceredigion and reflects the vision and priorities of the Single Integrated Plan for Ceredigion. • The Council has developed its first Well-being Statement and well-being objectives for publication by the 31st March 2017
	Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer	
	Delivering defined outcomes on a sustainable basis within the resources that will be available	
	Identifying and managing risks to the achievement of outcomes	
Sustainable economic, social and environmental benefits	Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision	<ul style="list-style-type: none"> • The Council is committed to considering the full combined economic, social and environmental implications of its decisions. • The Authority has undertaken the following steps towards the implementation of the Well-being of Future Generations (Wales) Act 2015 and will continue to embed the 5 ways of working in its effort to deliver the 7 well-being goals; <ul style="list-style-type: none"> ○ Prepared well-being objectives and statement ○ Embedded the Well-being Goals and Sustainable development principal into the business planning process ○ Developed a new Integrated Impact Assessment tool ○ Established a WFGA group and action plan ○ Review of the Constitution ○ PSB assessment of Local Well-being
	Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints	
	Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation	

	where possible, in order to ensure appropriate trade-offs	○ Agreed on the Scrutiny arrangements
--	---	---------------------------------------

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	Behaviours	Governance Structure
Determining interventions	Ensuring 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	<ul style="list-style-type: none"> • The Council will continue to implement the Integrated Impact Assessment Tool to enable decision makers to receive accurate, relevant and timely performance and intelligence to support them with objective and rigorous analysis to inform decisions. • The Council is committed to seeking continuous feedback from citizens and service users when considering options for service improvement and/or reduction of services.
	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	
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"> • The Council plans its activity at a strategic level through its budget and business planning cycle. • Internal and external stakeholders are consulted with to ensure that services delivered across different parts of the organisation complement each other and avoid duplication • An Assessment of Local Well-being is being undertaken by the PSB that will feed the Local Well-being Plan and the Council Well-being Objectives for future years.
	Engaging with internal and external stakeholders in determining how services and	

	<p>other courses of action should be planned and delivered</p> <p>Considering and monitoring risks facing each partner when working collaboratively including shared risks</p> <p>Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances</p> <p>Establishing appropriate local performance indicators (as well as relevant statutory or other national performance indicators) as part of the planning process in order to identify how the performance of services and projects is to be measured</p> <p>Ensuring capacity exists to generate the information required to review service quality regularly</p> <p>Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan</p> <p>Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy</p>	<ul style="list-style-type: none"> • The Corporate Performance Management arrangements provide regular performance reports showing progress against goals and targets including local performance indicators set in the budget and business plans. • Financial Regulations and Financial Procedure Rules along with Budgetary Control Guidance are all up to date. Chief Officer Assurance Statements. The internal controls in place are subject to regular review by Internal Audit, in accordance with the annual risk-based audit plan.
Optimising achievement of intended outcomes	<p>Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints</p> <p>Ensuring the budgeting process is all-inclusive,</p>	<ul style="list-style-type: none"> • The Medium Term Financial Plan integrates and balances service priorities, affordability and other resource constraints, • Financial Regulations and Financial Procedure Rules

	<p>taking into account the full cost of operations over the medium and longer term</p>	<p>along with Budgetary Control Guidance are all up to date. Chief Officer Assurance Statements. The internal controls in place are subject to regular review by Internal Audit, in accordance with the annual risk-based audit plan</p> <ul style="list-style-type: none"> • Community Benefits is embedded in our Processes and Policies and has been regularly applied, monitored and reported upon • Well-being of Future Generations (Wales) Act is currently being integrated into our processes.
<p>Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage</p>		
<p>Ensuring 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”</p>		

E. Developing the entity'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 mind set, 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	Behaviour	Governance Structure
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"> • The Council monitors on an ongoing basis its governance and staffing structures to support the delivery of planned services and proactively plans for the future. • The Council employs benchmarking techniques to monitor and improve service delivery where appropriate. • The Council welcomes opportunities provide through partnership working <ul style="list-style-type: none"> ○ The Council is the lead Authority for the Public Service Board for Ceredigion ○ The Growing Mid Wales Partnership seeks to achieve economic growth and prosperity across the region • There is a current Workforce and Training plan
	Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently	
	Recognising the benefits of partnerships and collaborative working where added value can be achieved	
	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	

Developing the capability of the entity's leadership and other individuals	Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained	<ul style="list-style-type: none"> • The Constitution sets out <ul style="list-style-type: none"> ○ Responsibility for Council & Cabinet functions ○ Roles and responsibilities for the Leader and Members ○ Roles and responsibilities of statutory and Chief Officers ○ Protocols for Member/Officer Relations ○ A Scheme of Delegation ○ Members Code of Conduct ○ Officers Code of Conduct ○ Overview & scrutiny protocol • The Corporate structure of the Authority has been established to ensure that the statutory officers are able to perform their roles effectively. The Chief Executive is responsible for reviewing this structure as necessary • The Council aims to achieve the standard level for the Wales Charter for Member Support and Development. <ul style="list-style-type: none"> ○ Members' role descriptions are in place. ○ A process for Member Personal Development Reviews has been implemented ○ A Members' Training Plan will be developed to include mentoring and peer support programmes • Induction and training programmes are provided for new Members and Officers tailored to meet individual needs • The Corporate Performance Management arrangements maintain a 'Golden Thread' structure linking individual staff objectives to business plans, Improvement objectives, corporate strategy and the Single Integrated Plan.
	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	
	Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority 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	
	Developing 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 risks by:	
	Ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged.	

	<p>ensuring personal, organisation and system-wide development through shared learning, including lessons learnt from both internal and external governance weaknesses</p>	<ul style="list-style-type: none"> • A Community Engagement Policy is in place • Human Resource Strategy • Smoke Free policy • Food and Nutrition policy • Alcohol and drug policy
<p>Ensuring that there are structures in place to encourage public participation</p>		
<p>Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections</p>		
<p>Holding staff to account through regular performance reviews which take account of training or development needs.</p>		
<p>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</p>		

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 facilitates 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	Behaviour	Governance Structure
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"> • The Council will maintain and review a Corporate Risk Management Framework • The Corporate Risk Register identifies named risk managers for key strategic Risks The Corporate Risk register is reviewed annually with updates provided quarterly.
	Implementing robust and integrated risk management arrangements and ensuring that they are working effectively	
	Ensuring that responsibilities for managing individual risks are clearly allocated	
Managing performance	Monitoring service delivery effectively including planning, specification, execution and independent post-implementation review	<ul style="list-style-type: none"> • The Council has in place Corporate Performance Management arrangements that include <ul style="list-style-type: none"> ○ Business and Service Planning ○ Quarterly reporting against delivery and performance indicators ○ Business Evaluation ○ Corporate performance management Panel • There are 5 Overview and Scrutiny Committees: <ul style="list-style-type: none"> ○ Co-ordinating Committee
	Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook	

	<p>Ensuring 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 organisation's performance and that of any organisation for which it is responsible</p>	<ul style="list-style-type: none"> ○ Corporate Resources Overview and Scrutiny Committee ○ Healthier Communities Overview and Scrutiny Committee ○ Learning Communities Overview and Scrutiny Committee ○ Thriving Communities Overview and Scrutiny Committee
	<p>Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement</p>	<ul style="list-style-type: none"> ● The Scrutiny function supports the work of Cabinet and Council and provides opportunities to challenge decision making.
	<p>Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (e.g. financial statements)</p>	<ul style="list-style-type: none"> ● Overview and Scrutiny Committees also monitor the decisions of Cabinet. They can 'call-in' a decision which has been made by Cabinet but not yet implemented. This enables, enabling them to consider whether the decision is appropriate. ● Overview and Scrutiny reviews the provision of services, including those who work in partnership with the Council, and policy makers.
<p>Robust internal control</p>	<p>Aligning the risk management strategy and policies on internal control with achieving objectives</p>	<ul style="list-style-type: none"> ● The Council will maintain and keep under review a Risk Management Strategy
	<p>Evaluating and monitoring risk management and internal control on a regular basis</p>	<ul style="list-style-type: none"> ● The following policies are in place <ul style="list-style-type: none"> ○ Anti-fraud and Corruption Strategy ○ Whistleblowing Policy
	<p>Ensuring effective counter fraud and anti-corruption arrangements are in place</p>	<ul style="list-style-type: none"> ● The Internal Audit function is headed by a CIPFA qualified CIA who has considerable local government experience, supported by a team with appropriate knowledge and skills.
	<p>Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor</p>	<ul style="list-style-type: none"> ● An independent Audit Committee oversees the management of risk and the internal control environment

	Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment that its recommendations are listened to and acted upon	
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"> • The Deputy Chief Executive acts as the Senior Information Risk Owner (SIRO) for the authority. • Monitoring Officer acts as the Senior Responsible Officer (RIPA) for the authority • Policies relating to records management, data quality, data protection and information security are in place and monitored by the Information and Records Management Officer • Access to information requested under the Freedom of Information Act 2000 and the Environmental Information Regulations 2004 will be provided. • Individual access to personal information will also be made available under the Data protection Act 1998 • The quality and accuracy of data produced and used in decision making and performance monitoring will be reviewed on a regular basis.
	Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies	
	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring	
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"> • The Council will maintain and review a Medium Term Financial Strategy to ensure that public money is safeguarded at all times. • The Chief Finance Officer will provide financial advice at the highest level of decision making to ensure well developed financial management is integrated at all
	Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and	

	controls	levels of planning and control including the management of financial risks and controls
--	----------	---

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	Behaviour	Governance Structure
Implementing good practice in transparency	Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate	<ul style="list-style-type: none"> • The Council will publish information and reports in a manner which is accessible to citizens and other stakeholders in readable and understandable format • Council meetings are webcast • The communications team is responsible for consistent management of Social Media and other messages sent out by the Council. • Arrangements are in place to ensure that all the elected members are able to prepare an annual report on their council activities during the previous year and completed reports are published on the Council's Website. website
	Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand	
Implementing good practices in reporting	Reporting at least annually on performance, value for money and the stewardship of its resources	<ul style="list-style-type: none"> • The Council will produce the following Annual Reports <ul style="list-style-type: none"> ○ An Annual Governance Statement ○ An annual Improvement Plan Progress report incorporating progress against the Corporate Strategy • All Annual reports are reported through Scrutiny, Cabinet and Council • All Annual reports will be published on the Council's website
	Ensuring members and senior management own the results	
	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 (annual	

	governance statement)	
	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate	
	Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations	
Assurance and effective accountability	Ensuring that recommendations for corrective action made by external audit are acted upon	<ul style="list-style-type: none"> • The Council welcomes peer challenge, internal and external review and audit and inspections from regulatory bodies and gives thorough consideration to arising recommendations. • Recommendations are taken forward through Corporate Performance Management Arrangements. • The Council will manage risks to its financial position, objectives and reputation resulting from services being delivered through third parties • The Audit Committee will refer matters to the relevant Overview and Scrutiny Committee in order to seek assurance
	Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon	
	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.	
	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement	
	Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met	

9. Monitoring and Review

- 9.1 This Code will be reviewed on an Annual basis to ensure it is kept up to date.
- 9.2 Any identified changes to the Code will be reported to the Audit Committee before being incorporated within the Council's Constitution.
- 9.3 The Audit Committee is responsible for monitoring and reviewing the Governance arrangements as described in this Code.
- 9.4 Full terms of reference for the Audit Committee is included in the Constitution
- 9.5 All Members of the Council are informed of the work of these committees through minutes submitted to Council as well as Annual Reports
- 9.6 Through that Committee the Council will ensure that these arrangements are kept under continual review. This will include consideration of :
 - The work of Internal and External Audit
 - The opinion of other review agencies and inspectorates
 - Opinions from the Council's Statutory Officers
 - General matters relating to the implementation of the Code
 - The production of the Annual Governance Statement and actions planned to address arising governance issues

10. Annual Governance Statement

- 10.1 Each Year the Council will publish an Annual Governance Statement (AGS).
- 10.2 This will provide an overall assessment of the Council's Corporate Governance arrangements and an appraisal of the controls in place to manage the Council's key risks.
- 10.3 The AGS will also provide details of where improvements need to be made.
- 10.4 The AGS will be reviewed by Leadership Group and approved by the Audit Committee, prior to being signed by the Leader of the Council and the Chief Executive.
- 10.5 The AGS will be published as part of the Council's Annual Statement of Accounts and will be reviewed by our External Auditors.

Related Documents

Key Documents which support the achievement of the core Principles	Contributory Processes / Regulatory Monitoring	
Annual Governance Statement Annual Statement of Accounts Anti-Fraud & Corruption Strategy Property Asset Management Plan Cabinet & Committee Reports Code of Conduct for Members Code of Conduct for Officers Confidential Reporting Code Constitution Overview and Scrutiny Public Engagement Policy Community Engagement Policy (2013) Complaints Policy (public) Complaints Policy Contract Procedure Rules Contracts Register Corporate Communications Strategy Inc. Media Relations Corporate Risk Register Corporate Strategy 2013-2017 Corporate Health, Safety and Well-being Strategy Data Protection Policy Economic Regeneration Strategy External Audit Reports Financial Management Standards Financial Procedure Rules 2009 Forward Plan of Decisions Freedom of Information Policy Health & Safety Policy 2013 Human Resources Strategy Information & Communications Technology Strategy Information Security Policy Inspection Reports Internal Audit Plan Internal Audit Reports Key performance Indicators	Local Code of Corporate Governance Medium term Financial Strategy Members Allowances Member Handbook Member Personal Development Schedule of Members' Remuneration Members learning & development strategy Minutes of Meetings Office Accommodation Strategy Officer & Member declarations of Interest Gifts & Hospitality Registers Overview and Scrutiny Annual Report Democratic Services Annual Report Performance Management Reports Policy Framework procedure Procurement Strategy Records Management Policy Record of Decisions Risk Management Strategy Single Integrated Plan Scheme of Delegation Service Plans Social Media Editorial and Administration Policy Strategic Equality Plan (SEP) 2016-20 Treasury Management Policy Well-being and Improvement Plan Whistleblowing Policy Welsh Language Standards Workforce Plan Strategic Plan	Audit Committee Leadership Group Ceredigion Procurement Forum Community Safety Partnership Corporate Equalities Working Group Corporate Performance Management Panel Democratic Services Committee Ethics & Standards Committee Employee Forum External Audit External Inspection & Review Agencies ICT Technical - CAB Iechyd Dda Group Internal Audit Mid & West Wales Safeguarding Board Member Briefings/Workshops Capital Expenditure Working Group Monitoring Officer Group Overview & Scrutiny Committees Overview & Scrutiny Committee Public Service Board Police & Crime Panel Transformation Project Board and Panel Welsh Language Committee