

NORTH LINCOLNSHIRE COUNCIL

AUDIT COMMITTEE

LOCAL CODE OF CORPORATE GOVERNANCE

1. OBJECT AND KEY POINTS IN THIS REPORT

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

2. BACKGROUND INFORMATION

- 2.1 In April 2016 the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) issued their document "Delivering Good Governance in Local Government: a Framework". It is based on seven principles underpinning the framework.
 - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
 - Ensuring openness and comprehensive stakeholder engagement
 - Defining outcomes in terms of sustainable economic, social and environmental benefits
 - Determining the interventions necessary to optimize the achievement of intended outcomes
 - Developing the entity's capacity, including the capacity of its leadership and the individuals within it
 - Managing risks and performance through robust internal control and strong financial management
 - Implementing good practices in transparency, reporting and audit to deliver effective accountability
- 2.2 In 2016/17 the council updated its Local Code using the principles in the framework, and it which was approved by Audit Committee 27 September 2016. The Code is subject to annual review and the revised version is shown on Appendix 1.

Although some changes have been made to the Code to reflect revision to council processes and policies there are no significant changes.

- 2.3 The updated Code shows that overall the council continues to comply with the principles outlined in the CIPFA/SOLACE Framework. As part of the process, areas for further development have been identified, which will be addressed as part of the completion of the Annual Governance Statement.

3. OPTIONS FOR CONSIDERATION

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

4. ANALYSIS OF OPTIONS

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

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

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

6. OUTCOMES OF INTEGRATED IMPACT ASSESSMENT (IF APPLICABLE)

- 6.1 An Integrated Impact Assessment is not required.

7. OUTCOMES OF CONSULTATION AND CONFLICTS OF INTERESTS DECLARED

- 7.1 The Code of Corporate Governance draws on contributions from all services and therefore represents a corporate view.
- 7.2 There are no conflicts of interests to declare.

8. RECOMMENDATIONS

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

DIRECTOR: GOVERNANCE AND PARTENRSHIPS

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Background Papers used in the preparation of this report:

CIPFA/SOLACE Delivering Good Governance in Local Government Framework (2016)

Code of Governance (September 2016)

North Lincolnshire Council Local Code of Corporate Governance

Approved by:



LOCAL CODE OF CORPORATE GOVERNANCE INTRODUCTION

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

The International Framework also states that:

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

GOOD CORPORATE GOVERNANCE

North Lincolnshire Council is committed to achieving good corporate governance and this Local Code describes how the council intends to achieve this in an open and explicit way. The local code is based upon the CIPFA SOLACE framework “Delivering Good Governance in Local Government” (April 2016) which replaced the document published in 2007. As laid out in the guidance it *“is intended to assist authorities individually in reviewing and accounting for their own unique approach. The overall aim is to ensure that resources are directed in accordance with agreed policy and according to priorities, that there is sound and inclusive decision making and that there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities”*. Consequently the local Code has been written to reflect the council’s own structure, functions, and the governance arrangements in existence.

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

The principles are as follows:

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

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

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

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

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

MONITORING AND REVIEW

The design and content of the Code of Corporate Governance is subject to annual review and update to reflect changes in the council's policies and processes.

The effectiveness of the governance arrangements are assessed annually and reported in the Annual Governance Statement (AGS). The council has adopted the "three lines of defence model" of assurance, where:

First Line – (delivery/operational area)

Each Director is required to complete an annual self-assessment as to how assurances are sought to confirm that the services and functions they are responsible for comply with each of the seven principles.

Second Line - (oversight of management activity and separate from those responsible for delivery)

A range of reports are produced annually or throughout the year from those responsible for the oversight of management activity which provide assurance on the operation of elements of the governance framework, including:

- Complaints (including children and adults social care)
- Childcare sufficiency audit

- Annual Report of Adults Safeguarding Board
- Annual Report of LSCB
- Annual Education report
- Annual review of the Constitution
- Annual Risk Management Report
- Annual Report of the Standards Committee
- Annual Treasury Report
- Self-assessment against the “Role of Chief Financial Officer”
- Annual Fraud Report
- Annual ICT Assurance Report

Third line (independent oversight)

- External inspectorates, such as Ofsted and the Care Quality Commission
- External audit
- Internal audit
- Ombudsman

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

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

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

Behaving with integrity

- Developed a Code of Conduct for Members to ensure that high standards of conduct are maintained. All new members are made aware of the Code as part of their induction process.
- A 'Declaration of Acceptance of Office' that are signed by Members once elected and make reference to the Code.
- Established a procedure outlining arrangements for breaches of the Member Code of Conduct.
- All Town and Parish councils have adopted the NLC Code of Conduct.
- The Standards Committee is responsible for overseeing the conduct of members and identifying training needs of members in relation to the Code of Conduct. The Committee receives a report at each meeting on the progress of complaints/investigations. An annual report is presented to the Standards Committee on councillors' compliance with the ethical standards framework.
- Standards Committee Members receive training on the Code of Conduct.
- An Employee Code of Conduct that sets down standards of behaviour and conduct the council expects of its employees and ensures that public business is conducted with fairness and integrity. Reference is made to the Code on the Induction Checklist.
- An Employee Handbook which is reviewed periodically in line with corporate plans. It contains information on the council; including what can be expected from the council as well as from the employee. This is referenced in the Induction Checklist.
- Standard decision making reporting format to ensure that all those responsible for taking decisions have the necessary information on which to do so. Key decisions should be supported by an Integrated Impact Assessment.
- A Code of Practice for Employees for declaring interests and registering gifts and hospitality. This was reviewed in 2017.
- Registers of Members' interests are published on the council's website.
- A Members' policy for acceptance and registration of gifts and hospitality.
- Members' declaration of interests are a standing item on all agendas. Minutes show declarations of interest were sought and appropriate declarations made.
- A Customer Complaints Policy that is published on the council's website.
- A Whistleblowing Policy in place to protect individuals raising concerns.

Demonstrating strong commitment to ethical values

- An Employee Performance Management Framework which includes expectations about ethical behaviour by staff.
- The Constitution which sets out how the council operates and how it makes decisions. It also states that the council will exercise all its duties in accordance with the law. This was substantially reviewed in May 2017 and externally validated to ensure the council's arrangements remain compliant with legislative requirements and is fit for purpose.
- Terms of Reference that exists for all committees.
- Policies and procedures that are updated, to ensure adherence to ethical standards including the HR Manual, Contract Procedure Rules and the Partnership and Joint Working Framework.
- An annual review to ensure compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government (CIPFA, 2015).

Respecting the rule of law

- Job descriptions and person specifications that detail responsibilities and conditions of employment to ensure statutory officers and key post holders fulfil their responsibilities.
- The Constitution identifies the Head of Legal & Democracy as the council's Monitoring Officer and sets out the role of the Monitoring Officer. The Monitoring Officer is responsible for ensuring the council operates within the law and decisions are administered correctly.
- The council has adopted Role Descriptions for all councillors and are published in the Constitution.
- A Counter Fraud Strategy which is supported by the Whistleblowers Policy and a hotline for employees and customers to report irregularity and fraud.
- Maintenance of records of legal advice provided by officers.

Core Principle B: Ensuring openness and comprehensive stakeholder engagement

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

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

Openness

- An Annual Report summarising financial performance and achievements in the year is produced and is published on the council's website.
- A Publication Scheme that describes the kinds of information available and provides guidance about how to access personal information and submit a Freedom of Information request. This is subject to an annual review.
- Systems in place to ensure that relevant decisions taken by officers are published in accordance with legislative requirements.
- A standard decision making format is used to ensure the decision maker is presented with all the information necessary to inform the decision including outcomes of consultation.
- The Impact Assessment toolkit is used for all key decisions and helps ensure that the decisions taken consider a range of potential impacts/risks. Where appropriate background papers are cited in the standard report format.
- Agendas, reports and minutes are published on the council's website. Meetings are open to the public unless there are good reasons for not doing so on the grounds of confidentiality.
- Dates for submitting, publishing and distributing timely reports are set and adhered to.
- A Council Plan that sets out the vision and priorities for North Lincolnshire and strategic direction for the council.
- A Business Case Framework that is used for projects that meet the key decision definition.
- A copy of the Constitution is available on the council's website.

Engaging comprehensively with institutional stakeholders

- The Partnership and Joint Working Framework sets out the governance and processes for partnership and joint working arrangements.
- A partnership self-assessment toolkit that is used to assess the effectiveness of each partnership.
- All partnerships are recorded on the council's performance system. Risk registers are recorded on the corporate risk system.
- Mechanisms are in place to consult where necessary with public sector bodies such as Police, Fire, Parish & Town Councils.

- The Adults Partnership and Childrens & Young People Partnership and Health & Wellbeing Board provide a framework for consulting and engaging with key stakeholders including voluntary and community groups.

Engaging stakeholders effectively including individual citizens and service users

- A Community Engagement Plan that sets out how the council will consult with the public.
- The council seeks the views from individuals, organisations and businesses on a number of areas. All council surveys are delivered online using the corporate approved software. Links to current consultations are published on the website.
- Consultation across the council is managed using a calendar of planned activities.
- The council has good arrangements to engage with all sections of the community including hard to reach groups. The Youth Council provides a forum for young people to communicate and promote views of young people.
- A petitioning process to bring concerns to the council's attention.
- Local needs have been assessed via preparation of the North Lincolnshire Strategic Needs Assessment which aims to bring together all of the local intelligence about health, wellbeing and social care needs of the local population.
- Public Engagement is an area of transformation 2017/20 with the focus on managing future expecting and reducing demand.
- A Public Engagement Review which indicates the range and nature of public engagement in respect of informing and consulting with residents and will inform future developments.

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

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

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

Defining Outcomes

- A Council Plan that sets out the council's ambitions and outcomes.
- Each service has a Statement Purpose (or equivalent) to enable the council to realise its ambitions and outcomes for people, place and the council. These include the progress against key service priorities, outcomes achieved, key performance measures and an action plan.
- A Community Engagement Plan that sets out how the council will consult with stakeholders including citizens and services.
- Leadership Team and Cabinet members receive performance monitoring reports at regular intervals throughout the year.
- Performance information is provided to full Council as part of the budget decision making process in February alongside in-year budget reviews and as part of reporting the council's financial outturn.
- A revised Performance Framework is in place for managing performance of services. An outcomes based accountability methodology is being adopted to monitor success against the council ambitions.

Sustainable economic, social and environmental benefits

- Integrated Impact Assessment used in the decision making process considers risks and impacts for individuals and communities, for the area and other legal or governance matters to ensure that fair access to service is not adversely affected. Where appropriate background papers are cited in the standard report.
- A Social Value toolkit that is designed to assist commissioners and procurers to maximise opportunities to improve the social, economic and environment condition of our local area through effective commissioning and procurement.
- A Business Case Framework that is used for projects that meet the key decision definition.

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

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

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

Determining interventions

- Format of decision making reports to ensure that all relevant information is considered such as analysis of options, resource implications, outcomes of Integrated Impact Assessment etc. Options are clearly defined to ensure decisions are based on the best possible information.

Planning interventions

- A Community Engagement Plan that sets out the council’s commitment to involving local people in its most important decisions through community engagement and sets out how it will do this. It seeks opportunities to get local people involved in the running of services and assets.
- Fosters effective relationships, collaborative working and contractual arrangements with other public, private and voluntary organisations in delivering services that meet the needs of the local residents as stated in the council’s vision, aims and outcomes, for example, significant partner engagement in health and social care integration plans (BCF) and the Children’s Strategy.
- A Performance Framework to provide a consistent approach to the improvement of council services.
- In accordance with the Partnership and Joint Working Framework risks associated with partnership and joint working arrangements are identified and recorded in the risk register.
- Established KPIs for each service area and are contained in relevant strategies and plans.
- Leadership Team and Cabinet members receive performance monitoring reports at regular intervals. The monitoring reports highlight KPIs that are off track and detail corrective action that is being taken.

Optimising achievement of intended outcomes

- The annual budget is prepared in line with the Council Plan and MTFP. The council publishes its Financial Strategy annually to set an indicative four year financial plan to fit the longer term strategic vision as well as a detailed one year budget. This is intended to include realistic estimates of revenue and capital expenditure.
- A Social Value toolkit that is designed to assist commissioners and procurers to maximise opportunities to improve the social, economic and environment condition of our local area through effective commissioning and procurement.

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

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

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

Developing the entity's capacity

- CFO Insights is the council's tool for strategic analysis to support the budget planning process and benchmarking with other authorities.
- Performance and financial information is gathered from various local authorities and a variety of sources such as CIPFA and LG inform. Many council services are also members of benchmarking groups.
- A Workforce Governance Board is being developed which will feed into the Transformation Agenda.

Developing the capability of the entity's leadership and other individuals

- Leader and Cabinet political management model is well established and clearly recognises the role of the Mayor and opposition group within the Constitution.
- The political management model provides opportunities for non-executive members to focus on their key roles in overview and scrutiny, on regulatory committees, outside bodies and as local community representatives.
- Protocols are in place for governing Members' and statutory officers' responsibilities. Member role descriptions are set out in the Constitution.
- Protocols in place to ensure the Leader and Head of Paid Service have a shared understanding of roles and objectives.
- A Scheme of Delegation to Officers and Appointment of Proper Officers that are reviewed annually in light of legal and organisational changes. In May 2017 they were updated and streamlined to provide a more accountable and flexible model. They have been externally validated ensuring that they are legally compliant and fit for purpose.
- A Constitution that sets out financial management arrangements through the Financial Regulations and Contract Procedure Rules and supplemented by the Finance and Procurement Manuals.
- Tracking of new government legislation, announcements, consultations and bills via the tracker system on a weekly basis and circulated to key individuals.
- Member induction that is completed when there is a change in political leadership or when a Member is replaced during the term of administration.
- A Member Development Training Programme is being further developed and will include specialist

training such as safeguarding and tailored support for members with specific committee roles such as licensing and planning. Members are updated on legal and policy changes etc. as required.

- Induction programmes for all officers. There is mandatory training for all new employees.
- E-Learning packages are available for Members.
- Specific training for officers is made available through the annual Corporate Training Programme. Learning Lincs offers a wide range of development and support via eLearning packages.
- Adoption of an Employee Performance Management Framework. The new Framework will result in an ongoing performance management approach. Development needs are identified as part of this process.
- The Leadership and Management Framework is being developed.
- Health & Safety policies designed to protect and enhance the welfare of staff are actively promoted and monitored. Externally validated by the ROSPA.
- Adoption of an Apprenticeship Programme offering training, skills and experience in Local Government.
- Workforce Engagement Group which takes feedback from the Listening & Learning Groups. These groups influence culture developments across the council.
- A Community Engagement Plan that sets out the council's commitment to encourage public participation. This will be reviewed as part of the transformation strand for public engagement.
- Neighbourhood Action Teams (NATs) bring together officers from relevant services and invites representatives of the local community to identify and prioritise local issues.
- The council is committed to achieving and maintaining a 'mentally healthy workplace'.

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

Rationale: Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services.

Risk management and internal control are important and integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities.

A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability.

It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful service delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

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

Managing risk

- The Assurance Board provides strategic oversight of the processes in place to manage risk and to identify and manage council and strategic risk.
- Risk management arrangements, including robust systems of identification, evaluation and control of risks which threaten the council’s ability to meet its objectives to deliver services.
- Risk & Opportunities Protocol that is subject to annual review and approval at the Audit Committee.
- Responsibilities for managing individual risks are contained within the Risk & Opportunities Policy.
- The publication of the RISK roundup newsletter twice a year.

Managing performance

- Established KPIs for each service area.
- Benchmarking information that is used to identify areas that require improvement on performance or cost. These areas are matched against council priorities in order to determine which services need incremental or transformational improvement.
- Performance monitoring reports that are produced periodically throughout the year. Dates for submitting, publishing and distributing reports are set and adhered to.
- The format of decision making reports ensure that all relevant information is considered such as analysis of options, resource implications, outcomes of Integrated Impact Assessment etc..
- Reports and minutes and decisions under member consideration are published on the website and are available in hard copy in a variety of formats on request.
- The Constitution, through its Overview and Scrutiny Procedure Rules has opportunities for the council’s three scrutiny panels to challenge and debate policy and objectives before, during and after decisions are made.
- Work Programmes developed involving all members and co-opted members of panels apply the overview and scrutiny disciplines of policy review and development, call-in, added items and monthly review meetings with Cabinet Members and Directors.
- Agenda, minutes of scrutiny meetings and any associated reports with recommendations to the Executive are published on the council’s website.
- In response executive action plans, targets and progress of implementation are produced by

	<p>services which are reviewed by scrutiny panels.</p> <ul style="list-style-type: none"> • Overview and Scrutiny training for members is provided initially at induction, also on an annual basis or on specific subjects within scrutiny panel meetings. • Contract Procedure Rules and Financial Regulations set out the council's arrangements and ensure that processes continue to operate consistently. • An effective internal audit service is resourced and maintained. Internal Audit prepares and delivers a risk based audit plan which is kept under review to reflect changing priorities and emerging risks. <p>Robust internal control</p> <ul style="list-style-type: none"> • An annual report is produced by Internal Audit which provides an opinion on the council's control environment, and a self-assessment of its arrangements against the public sector internal audit standards and CIPFA's guide to the role of the Head of Internal Audit. • Counter Fraud Strategy which is subject to regular review and is approved by the Audit Committee. An annual fraud report summaries anti-fraud activity in the year. • AGS that provides a high level summary of how the council is meeting the principles of good governance. The AGS is reviewed annually by the Audit Committee and the external auditors alongside our annual financial statements. • The council is subject to External Audit and inspection regimes which require action plans which are assigned to officers. • The Audit Committee, which is independent of the Executive, oversees the management of governance issues, internal controls, risk management and financial reporting. Its performance is subject to annual self-assessment. • Audit Committee Terms of Reference are reviewed annually and revised to reflect professional bodies' expectations and best practice. • Training is provided to new Audit Committee members on their role and responsibilities. <p>Managing data</p> <ul style="list-style-type: none"> • Information Governance & ICT Security Policy Framework sets out the roles, responsibilities, policies and procedures for managing the council's information assets. This is subject to an annual review. • Effective information sharing is undertaken in accordance with the Data Protection Act and the council's Data Protection & Confidentiality Policy. • The council's ICT and Information Security Standards provide guidance on the arrangements that
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	<p>must be in place to ensure personal data is kept protected and secure.</p> <ul style="list-style-type: none"> • Information governance and security awareness with officers and members through mandatory information governance training, annual information governance campaign, council wide messages and top desk postings. • Data Subjects are informed why their personal information is being collected and how it will be processed (including when shared with other bodies) through the council's overall Privacy Notices published on the website and individual Privacy Statements on forms, in booklets etc. The process has been enhanced to comply with new legislation. • Information Sharing Agreements are reviewed on a regular basis, are in place to document the sharing of information using national agreements, or the template in the Humber Information Sharing Charter. • Data verification and validation processes are integrated within systems and processes. • The council completes external self-assessments when required e.g. NHS Information Governance Toolkit. • A Data Quality Framework has been developed. • Following new legislation there will be a record of processing published documents where personal information is published. • PSN Code of Connection. <p>Strong public financial management</p> <ul style="list-style-type: none"> • The Medium Term Financial Plan makes a realistic assessment of the resource that growth allows and allocates that resource to create a sustainable council capable of delivering council priorities and outcomes. • Underpinned by a set of principles which guide the council in its budget setting decisions • In a 'one council' culture of shared responsibility encourages the sharing of good practice and secures cross-council synergies. • With effective financial management secured through budget planning and control using a system of devolved budget management. • Financial accountability applied through a hierarchy of reporting arrangements up to council level • Financial procedures documented and available for reference on the council's on-line Topdesk platform.
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Core Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

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

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

Implementing good practice in transparency

- Agendas, reports and minutes are published on the council’s website.
- Adoption of a style guide document that outlines how to communicate more effectively and to ensure communications are consistent and clear.

Implementing good practices in reporting

- Production of an Annual Report summarising financial performance and achievements in the year and is published on the council’s website.
- Annual Financial Statements are produced to meet legal requirements on timeliness and accuracy; are subject to independent external audit; and published on the council’s website.

Assurance and effective accountability

- AGS that sets out the council’s governance framework and the results of the annual review of the effectiveness of the council’s arrangements. The AGS includes areas for improvement.
- An effective internal audit service is resourced and maintained. The Service has direct access to members and provides assurance on governance arrangements via an annual report containing an opinion on the council’s internal control arrangements.
- An annual report is produced by Internal Audit which includes a self-assessment of its arrangements against the public sector internal audit standards and CIPFA’s guide to the role of the Head of Internal Audit.
- External Audit provides an annual opinion on the council’s financial statement and arrangements for securing Value for Money.
- The council has commissioned an LGA Corporate Peer Challenge which will provide an independent view on the direction of travel to inform organisational learning.
- The Council responds to the findings and recommendations of Internal Audit, External Audit, Scrutiny and Inspection bodies.
- The respective roles of officers and associated responsibilities are set out in the Constitution.