

## **WIRRAL CODE OF CORPORATE GOVERNANCE**

### **WHAT IS CORPORATE GOVERNANCE**

Corporate Governance is the system by which Wirral Council direct / control our functions and relate to our community.

Good Corporate Governance is required to ensure that the public services provided by the Council are delivered with both confidence and credibility.

The Council is committed to the principles of effective corporate governance and has therefore adopted a Code of Corporate Governance which follows the latest guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE), entitled 'Delivering Good Governance in Local Government (2016)'.

The guidance defines the seven core principles, each supported by sub-principles that should underpin the governance framework of a local authority.

7 core principles at the heart of the CIPFA/SOLACE governance framework 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 optimize 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 risk and performance through robust internal control and strong public financial management.
- G)** Implementing good practices in transparency, reporting and audit to deliver effective accountability.

CIPFA's *Statement on the Role of the Chief Financial Officer in Public Service Organisations* seeks to strengthen governance and financial management across the public services. CIPFA's Statement sets out five principles that define the core activities and behaviours that belong to the role of the Chief Finance Officer ('CFO') and the governance requirements needed to support them.

The CFO in a public services organisation:

1. is a key member of the leadership team, helping it to develop and implement strategy and to resource and deliver the organisation's strategic objectives sustainably and in the public interest;
2. must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risk are fully considered, and alignment with the organisation's financial strategy; and
3. must lead the promotion and delivery by the whole organisation of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

To deliver these responsibilities the CFO :

1. Must lead and direct a finance function that is resourced to be fit for purpose
2. Must be professionally qualified and suitably experienced.

## **THE PRINCIPLES OF GOOD CORPORATE GOVERNANCE – IN PRACTICE**

These core principles and the additional governance requirements from the CFO underpin the Council's Code of Corporate Governance.

Wirral Council's Code of Corporate Governance sets out how the Council will comply with the requirements of the CIPFA / SOLACE Corporate Governance Framework. The Code will additionally guide the Council during its governance reviews and inform the Annual Governance Statement.

## **ANNUAL REVIEW AND REPORTING**

Elected Members are collectively responsible for the governance of the Council. The Council by adopting this local code commits itself to continuously improving corporate governance in all of its activities. To ensure it keeps to this on-going commitment, the Corporate Governance Group oversees the Council's systems and processes for their effectiveness in practice, keeps them under review to ensure that they are up-to-date and ensures appropriate reporting.

Performance monitoring will take the form of the production of an Annual Governance Statement, as part of the financial reports, which will summarise:

1. Compliance with the Local Code;
2. How compliance has been monitored;
3. If changes are required;
4. How changes are to be implemented.

A copy of this Code of Corporate Governance will be made available to the public on the Council's website. A copy of the Annual Governance Statement will also be made available.

**REGULAR REVIEW OF POLICIES AND PROCEDURES**

The Council recognises that Corporate Governance needs to be embedded in all the services it delivers. Therefore, it has identified all those strategies, policies and procedures which staff and Members need to be aware of and comply with to meet the required standards of corporate governance.

The Annual Governance Statement will consider compliance of the Council with the principles of good governance as set out by CIPFA/SOLACE and direct improvements to governance arrangements as necessary.

**FORWARD**

The Wirral Council is required to operate within a governance framework, which is focussed around legislative requirements, governance principles and management processes.

It is of paramount importance therefore, that the Council clearly demonstrates to its constituents what governance arrangements are in place and how they impact upon the manner in which the Council operates.

The Code of Corporate Governance is an accessible framework, which communicates that the Council’s decision making process is based upon sound / clear principles.

Good governance is the platform from which the Council can engage with and be held accountable by their constituents and stakeholder partners.

The Council is committed to delivering for its communities in a manner that is open, timely and transparent.

- Councillor Phil Davies  
Leader of the Wirral Council

Signed.....

Dated.....

- Eric Robinson  
Chief Executive

Signed.....

Dated.....

**Draft Wirral Council Code of Corporate Governance**

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

Sub-principle	Wirral Council is committed to achieving good governance and will	The Council's commitment to achieving good governance in practice is demonstrated by the following :
<b>Behaving with integrity</b>	<ul style="list-style-type: none"> <li>• Ensure members and officers behave with integrity and promote a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation</li> <li>• Ensure members take the lead in establishing specific standard operating principles or values for the organisation and its staff ( building on the Seven Principles of Public Life - The Nolan Principles) and that they are communicated and understood</li> <li>• Lead by example and use the above standard operating principles or values as a framework for decision making and other actions</li> <li>• Demonstrate, communicate and embed 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Member's Code of Conduct / Protocol</li> <li>• Employee's Code of Conduct</li> <li>• Performance appraisal process</li> <li>• Policy and procedure for declaration of Conflict of Interest by Officers and Members</li> <li>• Policy and procedure for declaration of Gifts and Hospitality</li> <li>• Customer Access Strategy</li> <li>• ICT Security Policy</li> <li>• Elected Members – Information &amp; ICT Security Acceptable Use Policy</li> <li>• Equalities Impact Assessment Toolkit</li> <li>• The Council's Constitution</li> <li>• Public access to meetings and minutes</li> <li>• Role of Standards and Constitutional Oversight Committee</li> <li>• Government guidelines for politically restricted posts.</li> <li>• Financial Regulations</li> <li>• Contract Procedure Rules</li> <li>• Freedom of Information</li> <li>• Fraud response plan</li> <li>• Dignity at work policy</li> <li>• Values and Behaviours statement</li> <li>• Whistleblowing policy / procedure</li> <li>• Anti-bribery policy</li> <li>• Anti-money laundering policy</li> <li>• Anti-fraud and corruption policy</li> <li>• Counter fraud and corruption strategy</li> <li>• Fraud response plan</li> <li>• Complaints policy</li> <li>• Grievance policy</li> <li>• Media Guidelines</li> <li>• Recommended code of practice for local authority publicity</li> </ul>
<b>Demonstrating strong commitment to ethical values</b>	<ul style="list-style-type: none"> <li>• Seek to establish, monitor and maintain the organisation's ethical standards and performance</li> <li>• Underpin personal behaviour with ethical values and ensure they permeate all aspects of the organisation's culture and operation</li> <li>• Develop and maintain robust policies and procedures which place emphasis on agreed ethical values</li> <li>• Ensure that external providers of services on behalf of the organisation are required to act with integrity and in compliance with ethical standards expected by the organisation</li> </ul>	<ul style="list-style-type: none"> <li>• The Wirral Plan</li> <li>• Members Code of Conduct / Protocol</li> <li>• Officer's Code of Conduct</li> <li>• Standards and Constitutional Oversight Committee</li> <li>• Constitution</li> <li>• Scheme of Delegation</li> <li>• Wirral Partnership Framework</li> <li>• Dignity at work policy</li> <li>• Member training framework</li> <li>• Appraisal policy</li> <li>• Statement of business ethics communicates commitment to ethical values to external suppliers</li> <li>• Ethical values feature in contracts with external service providers</li> </ul>

<b>Respecting the rule of Law</b>	<ul style="list-style-type: none"> <li>• Ensure members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations</li> <li>• 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 requirements</li> <li>• Strive to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders</li> <li>• Deal with breaches of legal and regulatory provisions effectively</li> <li>• Ensure corruption and misuse of power are dealt with effectively.</li> </ul>	<ul style="list-style-type: none"> <li>• Constitution</li> <li>• Legal advice</li> <li>• Recruitment / selection / job evaluation procedures</li> <li>• Appraisal processes</li> <li>• ULearn training system</li> <li>• Monitoring officer provisions, review of reports by Legal and record of legal advice provided by officers</li> <li>• Review of reports by Finance and Compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government</li> <li>• Member's code of conduct and protocol</li> <li>• Officer's code of conduct</li> <li>• Anti-fraud policies.</li> <li>• Role of Standards and Constitutional Oversight Committee</li> <li>• Processes for Gifts and Hospitality and Conflicts of Interest</li> </ul>
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**Principle B: Ensuring openness and comprehensive stakeholder engagement.**

Sub-principle	Wirral Council is committed to achieving good governance and will:	The Council's commitment to achieving good governance in practice is demonstrated by the following :
<b>Openness</b>	<ul style="list-style-type: none"> <li>• Ensure an open culture through demonstrating, documenting and communicating the organisation's commitment to openness</li> <li>• Make 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</li> <li>• Provide clear reasoning and evidence for decisions in both public records and explanations to stakeholders, being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear</li> <li>• Use formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action</li> </ul>	<ul style="list-style-type: none"> <li>• Engagement &amp; Stakeholder Relations Strategy</li> <li>• Wirral plan; 20 pledges and underpinning strategies</li> <li>• Wirral Partnership Delivery Group and Partnership Framework</li> <li>• Wirral plan quarterly performance and update report</li> <li>• Minutes and reports of Council committees available on website</li> <li>• Constituency Committees</li> <li>• Records of decision making and supporting materials</li> <li>• Standard format for Committee reports</li> <li>• Options appraisal reports</li> <li>• Business case reports</li> <li>• Annual Report</li> <li>• Agreed programmes for scrutiny committees</li> <li>• Corporate Equality and Cohesion Strategy</li> <li>• Public Budget consultation</li> <li>• Statement of Accounts</li> <li>• FOI Act compliance publication</li> <li>• Environmental Impact Assessments as part of committee reports</li> <li>• Whistle Blowing policy / procedure</li> <li>• Annual Governance Statement</li> <li>• Arrangements to ensure compliance with Transparency Code</li> <li>• Neighbourhood working</li> </ul>
<b>Engaging comprehensively with institutional stakeholders</b>	<ul style="list-style-type: none"> <li>• 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</li> <li>• Develop formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively</li> <li>• 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</li> </ul>	<ul style="list-style-type: none"> <li>• Engagement &amp; Stakeholder Relations Strategy</li> <li>• Wirral plan; 20 pledges and underpinning strategies</li> <li>• Wirral Partnership Delivery Group, Partnership Summit and Partnership Framework</li> <li>• Wirral plan quarterly performance and update report</li> </ul>

<p><b>Engaging with individual citizens and service users effectively</b></p>	<ul style="list-style-type: none"> <li>• Establish a clear policy on the type of issues that the organisation will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes</li> <li>• Ensure that communication methods are effective and that members and officers are clear about their roles with regard to community engagement</li> <li>• Encourage, collect and evaluate the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs</li> <li>• Implement effective feedback mechanisms in order to demonstrate how views have been taken into account</li> <li>• Balance feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</li> <li>• Take account of the impact of decisions on future generations of tax payers and service users.</li> </ul>	<ul style="list-style-type: none"> <li>• Health and Wellbeing Board</li> <li>• Wirral plan; 20 pledges and underpinning strategies</li> <li>• Wirral Partnership Delivery Group, Partnership Summit and Partnership Framework</li> <li>• Updates reports on Scrutiny work programmes</li> <li>• Engagement &amp; Stakeholder Relations Strategy</li> <li>• Work of Constituency Committees</li> <li>• Residents' surveys</li> <li>• Equality impact assessments</li> <li>• Constitution</li> <li>• Committee reporting template</li> <li>• Joint Strategic Needs Assessment</li> </ul>
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**Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits.**

Sub-principle	Wirral Council is committed to achieving good governance and will	The Council's commitment to achieving good governance in practice is demonstrated by the following :
<p><b>Defining outcomes</b></p>	<ul style="list-style-type: none"> <li>• Have a clear vision, which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation's overall strategy, planning and other decisions</li> <li>• 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</li> <li>• Deliver defined outcomes on a sustainable basis within the resources that will be available</li> <li>• Identify and manage risks to the achievement of outcomes</li> <li>• Manage service users' expectations effectively with regard to determining priorities and making the best use of the resources available.</li> </ul>	<ul style="list-style-type: none"> <li>• Engagement &amp; Stakeholder Relations Strategy</li> <li>• Wirral plan; 20 pledges and underpinning strategies</li> <li>• Wirral Partnership Delivery Group and Partnership Framework</li> <li>• Performance Management framework</li> <li>• Corporate risk management policy and strategy</li> </ul>

<p><b>Sustainable economic, social and environmental benefits</b></p>	<ul style="list-style-type: none"> <li>• Consider and balance the combined economic, social and environmental impact of policies and plans when taking decisions about service provision</li> <li>• Take 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</li> <li>• 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</li> <li>• Ensure fair access to services.</li> </ul>	<ul style="list-style-type: none"> <li>• Revenue Monitor report</li> <li>• Capital Monitor report</li> <li>• Annual Governance Statement</li> <li>• Public Health prioritisation process</li> <li>• Wirral plan; 20 pledges and underpinning strategies</li> <li>• Council Reports to support major decisions outline key implications (economic, social, environmental) as applicable</li> <li>• Communication and engagement strategy</li> <li>• Record of public consultations</li> <li>• Reports and minutes available on the website</li> <li>• Social Value Policy</li> </ul>
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**Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.**

Sub-principle	Wirral Council is committed to achieving good governance and will	The Council's commitment to achieving good governance in practice is demonstrated by the following :
<p><b>Determining interventions</b></p>	<ul style="list-style-type: none"> <li>• Ensure decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore ensuring best value is achieved however services are provided</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Options appraisals</li> <li>• Council Reports, and underlying Business Case where appropriate, required to outline options considered and inherent risks</li> <li>• Medium Term Financial Strategy</li> <li>• Engagement &amp; Stakeholder Relations Strategy</li> </ul>
<p><b>Planning interventions</b></p>	<ul style="list-style-type: none"> <li>• Establish and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets</li> <li>• Engage with internal and external stakeholders in determining how services and other courses of action should be planned and delivered</li> <li>• Consider and monitor risks facing each partner when working collaboratively, including shared risks</li> <li>• Ensure arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances</li> <li>• 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</li> <li>• Ensure capacity exists to generate the information required to review service quality regularly</li> <li>• Prepare budgets in accordance with objectives, strategies and the medium term financial plan</li> <li>• Inform medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.</li> </ul>	<ul style="list-style-type: none"> <li>• Wirral Plan, 20 pledges and strategies, and Partnership Framework</li> <li>• Forward Plan</li> <li>• Engagement &amp; Stakeholder Relations Strategy</li> <li>• Corporate risk management policy and strategy</li> <li>• Corporate Operational Health Report</li> <li>• Performance appraisals</li> <li>• Performance management framework</li> <li>• Medium Term Financial Strategy</li> <li>• Budget and Policy Framework Procedure Rules (Constitution)</li> <li>• Financial Regulations (Constitution).</li> </ul>

<b>Optimising achievement of intended outcomes</b>	<ul style="list-style-type: none"> <li>• Ensure the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints</li> <li>• Ensure the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term</li> <li>• Ensure 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</li> <li>• Ensure the achievement of 'social value' through service planning and commissioning.</li> </ul>	<ul style="list-style-type: none"> <li>• Medium Term Financial Strategy</li> <li>• Wirral Plan</li> <li>• Budget and Policy Framework Procedure Rules (Constitution)</li> <li>• Financial Regulations (Constitution)</li> <li>• Council Budget and Medium Term Financial Strategy reports</li> <li>• Corporate Operational Health Report</li> </ul>
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**Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it.**

Sub-principle	Wirral Council is committed to achieving good governance and will	The Council's commitment to achieving good governance in practice is demonstrated by the following :
<b>Developing the entity's capacity</b>	<ul style="list-style-type: none"> <li>• Review operations, performance and use of assets on a regular basis to ensure their continuing effectiveness</li> <li>• Improve resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently</li> <li>• Recognise the benefits of partnerships and collaborative working where added value can be achieved</li> <li>• Develop and maintain an effective workforce plan to enhance the strategic allocation of resources.</li> </ul>	<ul style="list-style-type: none"> <li>• Wirral Plan quarterly performance and update report</li> <li>• Wirral Plan Performance Management Framework</li> <li>• Wirral Plan; 20 pledges and underpinning strategies</li> <li>• Wirral Partnership Framework</li> <li>• People Strategy / Organisational development plan</li> </ul>
<b>Developing the capability of the entity's leadership and other individuals</b>	<ul style="list-style-type: none"> <li>• 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</li> <li>• Publish a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body</li> <li>• Ensure the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority</li> <li>• Develop the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by: ensuring members and staff</li> </ul>	<ul style="list-style-type: none"> <li>• Elected Member Training &amp; Development Programme</li> <li>• Wirral plan and Strategic Partnership frameworks</li> <li>• Standards and Constitutional Oversight Committee</li> <li>• Constitution - including Financial Regulations, Schemes of Delegation, Protocol on Members and Officers relations</li> <li>• Induction programme</li> <li>• Performance appraisal procedure and linked development plans</li> <li>• Senior Manager meetings</li> <li>• Corporate Governance Group</li> <li>• Engagement &amp; Stakeholder Relations Strategy</li> <li>• Webcasting</li> <li>• Residents survey</li> <li>• External audit reports</li> <li>• Voluntary Information Commissioner Office review</li> <li>• Employee assistance programme</li> <li>• Work Life Balance policy</li> <li>• Occupational Health policy / procedure</li> <li>• Attendance management policy / procedure</li> <li>• Employee benefits programme</li> <li>• Health and Well-Being Strategy</li> <li>• People strategy</li> </ul>



	<p>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> <ul style="list-style-type: none"> <li>• Ensure members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensure that they are able to update their knowledge on a continuing basis</li> <li>• Ensure personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external</li> <li>• Ensure that there are structures in place to encourage public participation</li> <li>• Take steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspection.</li> <li>• Hold staff to account through regular performance reviews which take account of training or development needs</li> <li>• 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.</li> </ul>	
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**Principle F: Managing risk and performance through robust internal control and strong public financial management**

<b>Sub-principle</b>	<b>Wirral Council is committed to achieving good governance and will</b>	<b>The Council's commitment to achieving good governance in practice is demonstrated by the following :</b>
<b>Managing Risk</b>	<ul style="list-style-type: none"> <li>• Recognise that risk management is an integral part of all activities and must be considered in all aspects of decision making</li> <li>• Implement robust and integrated risk management arrangements and ensure that they are working effectively</li> <li>• Ensure that responsibilities for managing individual risks are clearly allocated.</li> </ul>	<ul style="list-style-type: none"> <li>• Modgov system</li> <li>• Members' code of conduct Officers' code of conduct</li> <li>• Conflict of interest annual declaration.</li> <li>• Audit &amp; Risk Management Committee Terms of Reference.</li> <li>• Corporate risk management policy (refreshed annually)</li> <li>• Risk management guidance on Wirral Intranet</li> <li>• E-Learning modules for management and staff</li> </ul>
<b>Managing performance</b>	<ul style="list-style-type: none"> <li>• Monitor service delivery effectively including planning, specification, execution and independent post implementation review</li> <li>• Make 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</li> <li>• Ensure an effective scrutiny or oversight function is in place which provides 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</li> <li>• Provide members and senior management with</li> </ul>	<ul style="list-style-type: none"> <li>• Complaints Procedure.</li> <li>• Scrutiny Committees and reports</li> <li>• Public access to meetings and minutes</li> <li>• Publication of agenda and minutes of scrutiny meetings (including calendar of dates for submitting, publishing and distributing reports)</li> <li>• Committee reports and Member briefings</li> <li>• ARMC Annual Self-Assessment against "A toolkit for Local Authority Audit Committees"</li> <li>• Monthly Capital and Revenue Monitoring</li> <li>• Performance Management Framework</li> <li>• Constitution</li> <li>• Corporate Risk Management Policy</li> <li>• Corporate, Directorate and Programme / Project Risk Registers</li> <li>• Whistle-blowing Policy &amp; Procedure</li> <li>• Medium Term Financial Strategy</li> </ul>

	<p>regular reports on service delivery plans and on progress towards outcome achievement</p> <ul style="list-style-type: none"> <li>• Ensure there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements).</li> </ul>	<ul style="list-style-type: none"> <li>• Budget and Policy Framework Procedure Rules (Constitution)</li> <li>• Financial Regulations (Constitution)</li> </ul>
<b>Robust internal control</b>	<ul style="list-style-type: none"> <li>• Align the risk management strategy and policies on internal control with achieving objectives</li> <li>• Evaluate and monitor risk management and internal control on a regular basis</li> <li>• Ensure effective counter fraud and anti-corruption arrangements are in place</li> <li>• Ensure additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor</li> <li>• Ensure an audit committee 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 and that its recommendations are listened to and acted upon.</li> </ul>	<ul style="list-style-type: none"> <li>• Annual governance statement</li> <li>• Corporate risk management policy</li> <li>• Annual internal audit review of the risk management framework</li> <li>• Internal Audit Reports</li> <li>• Internal Audit Plan</li> <li>• Internal Audit Progress Reports to Audit and Risk Management Committee</li> <li>• Chief internal auditor's annual report / annual audit opinion</li> <li>• Anti-Fraud and Anti-Corruption policy</li> <li>• Fraud awareness campaigns and proactive work</li> <li>• Annual programme of proactive and reactive internal audit work in respect of counter fraud &amp; corruption</li> <li>• Audit and Risk Management Committee's annual self-assessment against the "Internal Audit Toolkit for Local Authority Audit Committees"</li> <li>• Training for ARMC Members.</li> </ul>
<b>Managing data</b>	<ul style="list-style-type: none"> <li>• Ensure effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data</li> <li>• Ensure effective arrangements are in place and operating effectively when sharing data with other bodies</li> <li>• Review and audit regularly the quality and accuracy of data used in decision making and performance monitoring.</li> </ul>	<ul style="list-style-type: none"> <li>• Information Governance policies</li> <li>• General Data Protection Regulations project plan and training</li> <li>• Action plan to address issues raised in Voluntary Information Commissioner review.</li> <li>• Performance Management Framework guidance</li> </ul>
<b>Strong public financial management</b>	<ul style="list-style-type: none"> <li>• Ensure financial management supports both long term achievement of outcomes and short-term financial and operational performance</li> <li>• Ensure well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.</li> </ul>	<ul style="list-style-type: none"> <li>• Medium Term Financial Strategy</li> <li>• Budget and Policy Framework Procedure Rules (Constitution)</li> <li>• Financial Regulations (Constitution)</li> <li>• Risk assessment within the medium term financial strategy.</li> </ul>

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

Sub-principle	Wirral Council is committed to achieving good governance and will	The Council's commitment to achieving good governance in practice is demonstrated by the following :
<p><b>Implementing good practice in transparency</b></p>	<ul style="list-style-type: none"> <li>• Write and communicate reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Conflict of interest annual declaration.</li> <li>• Complaints Procedure.</li> <li>• Overview &amp; Scrutiny Committees</li> <li>• Public access to meetings and minutes</li> <li>• Webcasting of Council meetings</li> </ul>
<p><b>Implementing good practices in reporting</b></p>	<ul style="list-style-type: none"> <li>• Report at least annually on performance, value for money and the stewardship of resources to stakeholders in a timely and understandable way</li> <li>• Ensure members and senior management own the results reported</li> <li>• Ensure robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publish the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement)</li> <li>• Ensure that this Framework is applied to jointly managed or shared service organisations as appropriate</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Wirral Plan</li> <li>• Statement of Accounts</li> <li>• Annual Governance Statement and review process including review of Code of Corporate Governance.</li> <li>• Modgov system</li> <li>• Delegated portfolio holder decision template.</li> </ul>
<p><b>Assurance and effective accountability</b></p>	<ul style="list-style-type: none"> <li>• Ensure that recommendations for corrective action made by external audit are acted upon</li> <li>• Ensure an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon</li> <li>• Welcome peer challenge, reviews and inspections from regulatory bodies and implement recommendations</li> <li>• Gain assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement</li> <li>• Ensure that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met.</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Audit Annual Plan</li> <li>• Internal Audit Reports</li> <li>• Internal Audit Annual Report</li> <li>• Chief Internal Auditor's (CIA's) Progress update reports to ARMC</li> <li>• CIA's Bi-monthly reporting to ARMC Members</li> <li>• Compliance with Public Sector Internal Audit Standards</li> <li>• External audit reports to ARMC</li> <li>• Voluntary ICO review (2016)</li> <li>• Annual Governance Statement</li> <li>• Communications &amp; engagement strategy</li> <li>• Wirral Plan</li> <li>• The Wirral Partnership Delivery Group and partnership framework</li> </ul>