St.Helens Council

Code of Corporate Governance

April 2017

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Introduction

St.Helens Council is committed to the seven principles of Good Governance as agreed by the Chartered Institute of Public Finance Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE). These are set out in the CIPFA/SOLACE publication Delivering Good Governance in Local Government: Framework 2016. The Code of Corporate Governance is underpinned by these principles and is comprised of a framework of policies, procedures, behaviours and values by which the authority is controlled and governed.

What is Corporate Governance?

Corporate governance comprises the arrangements (including political, economic, social, environmental, administrative, legal, and other arrangements) put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

The governance framework comprises the systems and processes, and culture and values, by which the Authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The main principle underpinning the development of the new Delivering Good Governance in Local Government: Framework (CIPFA/Solace, 2016) ('the Framework') continues to be that local government is developing and shaping its own approach to governance, taking account of the environment in which it now operates. The overall aim of the framework is to ensure that resources are directed in accordance with agreed policy and according to priorities, that there is sound, inclusive decision making and clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.

The Framework defines the principles that should underpin the governance of each local government organisation. It provides a structure to help individual authorities with their approach to governance. Whatever forms of arrangements are in place, authorities should therefore test their governance structures and partnerships against the principles contained in the Framework by:

- reviewing existing governance arrangements
- developing and maintaining an up-to-date local code of governance, including arrangements for ensuring ongoing effectiveness
- reporting publicly on compliance with their own code on an annual basis and on how they have monitored the effectiveness of their governance arrangements in the year and on planned changes.

To achieve good governance, each local authority should be able to demonstrate that its governance structures comply with the core and subprinciples contained in the Framework. It should therefore develop and maintain a local code of governance reflecting the principles set out. The Framework must also be applied in a way that demonstrates the spirit and ethos of good governance which cannot be achieved by rules and procedures alone. Shared values that are integrated into the culture of an organisation, and are reflected in behaviour and policy, are hallmarks of good governance.

The governance framework for St.Helens Council will remain subject to regular review in order to ensure its operational effectiveness in the future.

The Decision Making Framework

The Council has adopted and approved a Constitution that establishes an efficient, transparent and accountable decision-making structure. Member and Officer roles are clearly defined within the Constitution. The Cabinet is the principal decision making body of the Council. It is made up of the Leader, who is appointed by the Council, and a Cabinet of up to nine Councillors whom they appoint as Portfolio Holders. Each Member of the Cabinet has a portfolio of responsibility that relates to a service or function of the Council. Supporting these arrangements is a scheme of delegation which is established in the Constitution and well understood and adhered to.

The International Framework: Good Governance in the Public Sector

The core principles of good governance have been identified as follows
   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 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 International Framework - Achieving the intended outcomes while acting in the public interest at all times
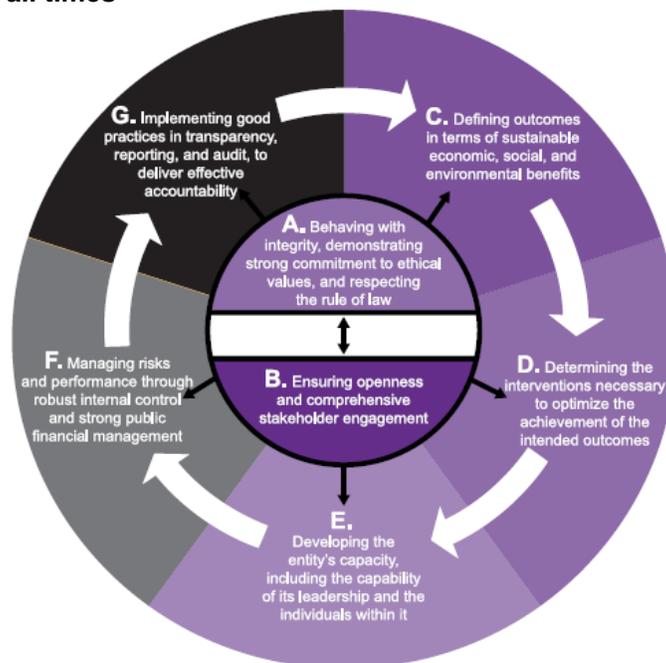
The documents and systems that make up this framework provide the structures and guidance that our members and employees require in order to ensure effective governance across our organisation.

Principles and Sub Principles of Good Governance

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

Behaviours and actions that demonstrate good governance in practice		Examples of systems, processes, documentation and other evidence demonstrating compliance
A1	**Behaving with integrity**	
A1.1	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	Constitution Register of Interests Publication Scheme Code of Conduct for Officers and Elected Members. Member/Officer Protocol Comprehensive Equalities Policy Whistleblowing Policy Annual Appraisal process Induction programme for members and staff
A1.2	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)	Induction programme for members and staff Standards Committee Communicating shared values
A1.3	Leading by example and using the above standard operating principles or values as a framework for decision making and other actions	Standards Committee Governance arrangements/Terms of Reference for all partnership forums such as the Peoples Board Partnership Protocols Register of Interests Declaration of Interests as a formal element of committee meetings Systems and processes built around these values, for example Delegated Executive Decisions, Admin Decisions and Cabinet Reports
A1.4	Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on	Codes of conduct for Members and Officers Equalities and Diversity Policy Whistleblowing Policy Member/Officer Protocol Anti Fraud, Bribery and Corruption Policy

	a regular basis to ensure that they are operating effectively	Annual Governance Statement Register of interests (members and staff) Register of gifts and hospitality Complaints Policy
A2	**Demonstrating strong commitment to ethical values**	
A2.1	Seeking to establish, monitor and maintain the organisation's ethical standards and performance	Annual Governance Statement Standards Committee Monitoring and oversight of complaints Overview and scrutiny of decision making
A2.2	Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation	Mandatory Code of Conduct Training for all members and staff Training programme encompassing equalities, sustainability etc. Appraisal process
A2.3	Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values	Policies subject to annual review and update. Appraisal process Staff appointments policy Procurement Strategy
A2.4	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	Terms of Reference and governance arrangements for key partnership forums Partnership Protocols Procurement Strategy communicates commitment of values to providers
A3	**Respecting the rule of law**	
A3.1	Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations	Constitution Statutory provisions Statutory guidance is followed Regular policy briefings. Legal support provided to all services
A3.2	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	Role of Statutory Officers Job Description of Statutory Officers Council Constitution specifies professional role and responsibilities of Statutory Officers Council Committees serviced by appropriately qualified Democratic Services Officers
A3.3	Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders	Legal advice recorded by officers and retained in accordance with existing Lexcel practice management standards
A3.4	Dealing with breaches of legal and regulatory provisions effectively	Statutory Officer Functions Investigation of all breach of legal and regulatory provisions Audit function
A3.5	Ensuring corruption and misuse of power are dealt with effectively	Anti fraud and corruption policy and procedures Policies communicated to employees and Members E-learning training provided on fraud and corruption Audit Function Code of Conduct for Elected and Co-opted Members

Core Principle B. Ensuring openness and comprehensive stakeholder engagement
Local government is run for the public good; organisations therefore should ensure openness in their activities. Clear, trusted channels of communication 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.

	Behaviours and actions that demonstrate good governance in practice	Examples of systems, processes, documentation and other evidence demonstrating compliance
B1	**Openness**	
B1.1	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	Guidance- Annual Report Publication Scheme Online council tax information Authority's goals and values Authority website Transparency publication
B1.2	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	Decision making process Council Constitution Delegated Executive Decisions and Administrative Decisions
B1.3	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	Council Constitution Delegated Executive and Administrative Decisions Council Committee Report Template
B1.4	Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action	Consultation database Key proposals are reviewed to determine whether they require statutory consultation
B2	**Engaging comprehensively with institutional stakeholders**	
B2.1	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	Key plans and strategies are developed through wide-ranging consultation and disseminated through relevant local networks and forums
B2.2	Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively	Database of partnership agreements Partnership governance framework has been established for 2017/18

B2.3	Ensuring that partnerships are based on: trust a shared commitment to change, a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit	Terms of Reference are in place for each partnership which set out the expectations and commitments of all partners
B3	**Engaging stakeholders effectively, including individual citizens and service users**	
B3.1	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.	Range of communication and engagement methods in place. Consultation Code and toolkit Consultations Suite Outcome from consultation reported via Cabinet or Delegated Executive Decision
B3.2	Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement	Range of communication and engagement methods in place. Borough narrative Corporate Communications team
B3.3	Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs	Corporate Communications team Joint strategic needs assessment
B3.4	Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account	Corporate Communications team
B3.5	Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity	Range of communication and engagement methods in place Consultation Code and toolkit Consultations Suite
B3.6	Taking account of the interests of future generations of tax payers and service users	Recruited 4 Young Advisers Youth Council

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

Behaviours and actions that demonstrate good governance in	Examples of systems, processes, documentation and other evidence

practice		demonstrating compliance
C1	**Defining outcomes**	
C1.1	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	St Helens Council Delivery Plan Annual Report Forward Plan of Key Decisions
C1.2	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	St Helens Councils Delivery Plan Performance and Financial Monitoring Framework Annual Report
C1.3	Delivering defined outcomes on a sustainable basis within the resources that will be available	Monthly budget and performance report Quarterly Corporate Finance Report Annual Outturn Report Annual Report Monthly briefing meetings for Cabinet Members
C1.4	Identifying and managing risks to the achievement of outcomes	Performance and Financial Monitoring Framework Risk Management Strategy and Policy Business continuity plans
C1.5	Managing service users expectations effectively with regard to determining priorities and making the best use of the resources available	Quality standard measures Performance measures
C2	**Sustainable economic, social and environmental benefits**	
C2.1	Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision	Decision Making Processes
C2.2	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	Budget strategy Performance Management Framework 2020 Vision
C2.3	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	Council Constitution Decision Making process

C2.4	Ensuring fair access to services	Equality impact assessment embedded in decision making

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

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

D1	**Determining interventions**	
D1.1	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	Council Committee Report Template Decision Making process Forward Plan of Key Decisions
D1.2	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	Decision Making process Consultation Suite
D2	**Planning interventions**	
D2.1	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets	Corporate Planning Timetable Decision Making process Forward Plan of Key Decisions
D2.2	Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered	Decision Making process Consultation Suite
D2.3	Considering and monitoring risks facing each partner when working collaboratively including shared risks	Risk management Strategy Corporate risk register Decision Making process

D2.4	Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances	Council Delivery Plan is reviewed and amended annually Service Plans are reviewed and amended annually and on a rolling basis throughout the year Medium-term financial plan reviewed regularly
D2.5	Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured	Council Delivery Plan Annual Service Plans. Performance Management Framework
D2.6	Ensuring capacity exists to generate the information required to review service quality regularly	Action plans following external inspection Budget and performance reports presented to Cabinet, Council and Scrutiny regularly Audit function Performance Management Framework Complaints Policy and Procedures
D2.7	Preparing budgets in accordance with organisational objectives, strategies and the medium term financial plan	Council Delivery Plan Medium Term Financial Strategy. Budget Strategy Budget and Performance report.
D2.8	Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy	Medium Term Financial Strategy Annual budget process Revenue and capital monitoring process Monthly budget monitors
D3	**Optimising achievement of intended outcomes**	
D3.1	Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints	Budget strategy Performance management framework
D.3.2	Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term	Budget strategy Performance management framework
D3.4	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	Medium Term Financial Strategy Budget strategy Performance management framework
D3.5	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	Procurement Strategy Decision Making Process

	community...over and above the direct purchasing of goods, services and outcomes"	

Core Principle 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.

E1	**Developing the entity's capacity**	
E1.1	Reviewing operations, performance use of assets on a regular basis to ensure their continuing effectiveness	Performance Management Framework Decision Making Processes
E1.2	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	CIPFA Benchmarking
E1.3	Recognising the benefits of partnerships and collaborative working where added value can be achieved	Pooled budget arrangements Collaborative working practices Partnership Agreements Integrated Services
E1.4	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	Workforce plans and strategies Social Worker progression Recruitment and Retention plans in People's Services
E2	**Developing the capability of the entity's leadership and other individuals**	
E2.1	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	Council Constitution Member/Officer Protocol Role of Statutory Officers
E2,2	Publishing a statement that specifies the types of decisions	Council Constitution Terms of Reference for Committees

	that are delegated and those reserved for the collective decision making of the governing body	Scheme of Delegation Role of the Monitoring Officer
E2.3	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	Constitution of the Council in place Protocol on Member/Officer Relations Role of the Chief Executive and Leader Job Description of Chief Executive
E2.4	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 ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external	Staff Induction Programme Councillors Induction Programme Training & Development Plan Councillors Personal Development Plans Job description/person specifications Investors in People Standards (accredited 2015) Workforce Planning Continuous Professional Development. Appraisals Training Needs Audits and Systems Terms of Reference Annual Scrutiny Training
E2.5	Ensuring that there are structures in place to encourage public participation	Consultation Suite Budget simulator
E2.6	Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer	Member training and induction programme Member Training and Development Group Leader of the Council has regular meetings with Portfolio holders to hold them to account

	review and inspections	Peer Review and Inspections supported by the authority
E2.7	Holding staff to account through regular performance reviews which take account of training or development needs	Annual Appraisals Supervision Human Resource policies
E2.8	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	Attendance, welfare and health initiatives Occupational Health and Counselling services Human Resource policies

Core Principle F Managing risks and performance through robust internal control and strong public financial management
Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that 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.

F1	**Managing risk**	
F1.1	management is an integral part of all activities and must be considered in all aspects of decision making	Safety & Risk Management Forum Risk Register Risk Management Strategy Decision Making Processes Performance Management Framework
F1.2	Implementing robust and integrated risk management arrangements and ensuring that they are working effectively	Risk management Programmed Risk Review dates. Safety & Risk Management Forum
F1.3	Ensuring that responsibilities for managing individual risks are clearly allocated	Corporate Risk Database assigns responsibility to Lead Officers Lead Officers have received training and are aware of their responsibilities
F2	**Managing performance**	
F2.1	Monitoring service delivery effectively including planning, specification, execution and independent post implementation review	Performance management framework. Council Plan Corporate Risk Register Budget and performance reporting Departmental/service benchmarking Service reviews, internal audit reviews, and

		quality assurance of service plans Appraisals
F2.2	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	Council Constitution Standard reports template for Council's Committees
F2.3	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	Role of Scrutiny clearly defined in Constitution Scrutiny arrangements Terms of Reference clearly defined for each Panel Scrutiny is supported by robust evidence and data analysis Member training and briefings Effective communication with Cabinet Wide consultation amongst stakeholders is carried out to determine the Scrutiny Work Programme for the forthcoming year
F2.4	Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement	Budget and performance reports, highlighting budget, service delivery and performance issues Annual Outturn Report to Cabinet and Scrutiny Internal Audit undertake an annual programme of service review with reports to Scrutiny
F2.5	Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements)	Constitution and Financial Procedure Rules provide a framework to ensure consistency of approach
F3	**Robust internal control**	
F3.1	Aligning the risk management strategy and policies on internal control with achieving the objectives	Risk management Policy and Strategy Audit Plan Audit Reports Performance Management System Financial performance reporting
F3.2	Evaluating and monitoring the authority's risk management and internal control on a regular basis	Risk management strategy Effectiveness of Risk Management arrangements is reported to Audit and Governance committee Risk Register. Audit Annual Outturn Report.
F3.3	Ensuring effective counter fraud and anti-corruption arrangements are in place	Self assessment against compliance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA 2014)
F3.4	Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal	Annual Internal Audit Audit Annual Outturn Report. Assessment of conformance with Public Sector Internal Audit Standards (2014)

		auditor	
F3.5	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	Audit & Governance Committee in Council Constitution Terms of Reference Audit & Financial Monitoring Overview & Scrutiny	
F4	**Managing data**		
F4.1	Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data	Information Management Framework Data Protection policies and procedures Data Retention schedule Data breaches Data protection training mandatory	
F4.2	Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies	Data sharing principles and Data Sharing Agreement templates Information Management Group	
F4.3	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring	Data quality policy and protocols Data validation procedures	
F5	**Strong public financial management**		
F5.1	Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance	Performance Management Framework. Budget and performance monitoring	
F5.2	Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls	Performance Management Framework. Budget and performance monitoring	

Core Principle G Implementing good practices in transparency, reporting, and audit to deliver effective accountability		
Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.		
G1	**Implementing good practice in transparency**	
G1.1	Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they	Website

	are easy to access and interrogate	
G1.2	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	Website St Helens First Transparency Code of Practice
G2	**Implementing good practices in reporting**	
G2.1	Reporting at least annually on performance, value for money and the stewardship of its resources	Annual Report Annual Corporate Finance Report and Performance Outturn Report Quarterly Corporate Finance Reports Budget and performance report The Statement of Accounts Annual Audit Letter Budget Strategy Report
G2.2	Ensuring members and senior management own the results	Transparency Code of Practice
G2.3	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)	Annual Governance Statement Self Assessment Database Statutory Officers
G2.4	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate	Annual Governance Statement Self-Assessment Database
G2.5	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	Performance Management Framework Performance bench-marking data Financial bench-marking
G3	**Assurance and effective accountability**	
G3.1	Ensuring that recommendations for corrective action made by external audit are acted upon	External Audit reports considered by Audit Committee
G3.2	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	Compliance with CIPFA's Statement on the Role of the Head of Internal Audit (2010) Compliance with Public Sector Internal Audit Standards Robust follow up to recommendations subject to Member Scrutiny
G3.3	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations	Peer Challenge Findings and Recommendations Resulting Action Plans developed and adopted Supportive of Inspection process

		Inspection findings implemented
G3.4	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement	Risk Management Strategy and Reporting mechanisms Annual Governance Statement
G3.5	Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met	Partnership agreements Terms of Reference Agendas published