Approved by Audit & Risk Committee 15 July 2026

Local Code of Corporate Governance

June 2026

Waverley Borough Council

1.0 What is Corporate Governance?

1.1 The Corporate Governance framework comprises of the systems and processes, culture and values by which an organisation is directed and controlled. For local authorities this includes how a council relates to the community it serves.

1.2 Good Corporate Governance requires the Council to be open, transparent, effective, inclusive of all sectors of the community, accountable to the public it serves and to demonstrate integrity.

1.3 This Code is a public statement of the ways in which the Council demonstrates good corporate governance.

2.0 The Principles of Corporate Governance

2.1 In 2014, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the International Federation of Accountants (IFAC) collaborated to produce The International Framework: Good Governance in the Public Sector. The International Framework defines governance as comprising the arrangements put in place to ensure that intended outcomes for stakeholders are defined and achieved.

2.2 It states that in order 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. This implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

2.3 The diagram below illustrates the core principles of good governance in the public sector and how they relate to each other: Principles A and B permeates implementation of principles C to G. It illustrates that good governance is dynamic, and that an entity, should be committed to improving governance on a continuing basis through a process of positive outcomes for service users and other stakeholders.

Image 1: Achieving the intended outcomes while acting in the public interest at all times

2.4 In 2016, CIPFA in association with the Society of Local Authority Chief Executives (SOLACE) took the International Framework's core principles (and sub-principles) and interpreted them for a local government context. It revised and reissued its 'Delivering Good Governance in Local Government; Framework' (the Framework). The Framework sets the standard for local authority governance in the UK. The concept underpinning the Framework is to support local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. The purpose of the Framework is to assist authorities individually in reviewing and accounting for their own unique approach, with the overall aim to ensure that:

- Resources are directed in accordance with agreed policy and according to priorities
- There is sound and inclusive decision making
- There is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities

2.5 The tables below demonstrate the Council's response to these Core Principles.

3.0 Reporting and Monitoring Arrangements

3.1 The Accounts and Audit Regulations 2015 require the Council to review at least once a year the effectiveness of its system of internal control and to approve and publish an Annual Governance Statement (AGS).

3.2 This Code facilitates the Council's review of its corporate governance arrangements for the purposes of the AGS. The AGS is reviewed and monitored by the Audit and Governance Committee.

3.3 The Code will be reviewed and, where required, updated annually. The Council (via the Audit and Governance Committee) will discuss any significant revisions to the Code before its approval.

Council's response to the core principles of corporate governance

Table 1 - 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.

Sub Principle: **Behaving with integrity**	**We do this by:**	**Evidence of compliance**
Ensuring that members and officers behave with integrity and lead a culture where acting in the public interest is visible and consistently demonstrated, thereby protecting the reputation of the Council **Lead: MO/AD (POD)** Ensure that members take the lead in establishing values for the Council and officers and that they are communicated and understood. These will build on the Seven	The Council has an adopted Code of Conduct for Councillors, and a range of adopted policies which are contained in the Constitution. They are also published on the website and intranet. Councillors are provided with regular training on the Code of Conduct and training records are kept. Registers of Members' interests and records of gifts and hospitality are published on the Council's website and updated annually. Members' Declarations of Interests are recorded in minutes of meetings which are available on the Council's website.	• Councillor Code of Conduct • Adopted Gifts & Hospitality Policy • Anti-Fraud & Corruption Policy • Anti Bribery Policy • Money Laundering Policy • Whistleblowing Policy • Employee Code of ConductMember's Register of Interests & Gifts & Hospitality • Member/Officer Protocol • Directorate Gifts & Hospitality Registers • Whistleblowing reporting

Principles of Public Life (The Nolan Principles). **Lead: CEX** Lead by example and use the values as a framework for decision making and other actions. Demonstrate, communicate and embed values through appropriate policies and processes which will be reviewed on a regular basis to ensure they are operating effectively. **Lead: JLT**	Members' Register of Interests including gifts and hospitality is made available for public inspection. The Employee's (Officer's) Code of Conduct sets out standards of behaviour and conduct that the Council expects of its employees. This includes including confidentiality, data protection, freedom of information, and fraud prevention. The Employee Code of Conduct forms part of the contract of employment. The induction process includes sign up to the Code and disclosures of interests. The Employee Code of Conduct is published on the intranet. Gifts and hospitality received by staff is recorded in Directorate registers which will be reported to the Standards Committee on an annual basis. Staff are periodically reminded to register these. Whistleblowing Policy and arrangements in place to enable staff to raise issues of concern and report wrongdoing. These are reported to Audit & Risk Committee. Member/Officer Protocol in place for interaction between members and officers. Shared values are in place for both the Council	• Minutes of Statutory Officer meetings, CLB and Audit & Risk Committee minutes. • Corporate Plan • Decision making template

	and its staff. The values are communicated to members, staff, our residents and partners/stakeholders. Decisions are made having regard to the values as set out in the Corporate Plan.	
Demonstrating strong commitment to ethical values	**We do this by:**	**Evidence of compliance**
Seek to establish, monitor and maintain the Council's ethical standards and performance. **Lead: MO** Underpin personal behaviour with ethical values and ensure they permeate all aspects of the Council's culture and operation. **Lead: JLT** Develop and maintain robust policies and procedures which place emphasis on agreed ethical values. **Lead: JLT**	The Joint Standards Committee monitors standards & performance and reports to full Council. Complaints are dealt with under our standards arrangements which were agreed by the Committee and are published. Our values are set out on the intranet and include reference to the Nolan principles. They are used as part of our recruitment and appraisal process. Our Corporate Procurement Strategy sets out that the purchase of goods, services and works should promote ethical procurement. We publish a statement on our website for businesses which covers ethical requirements. including the Modern Slavery Act 2015 We have arrangements in place to enable staff and members to raise issues of concern and report wrongdoing.	• Standards Arrangements • Annual Report of the Monitoring Officer • Organisational Development Framework • Corporate Procurement Strategy • Modern Slavery Statement • Ethical Procurement Statement • Whistleblowing policy & arrangements • Minutes of A&R committee

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 Council. **Lead: HoPS**		
Respecting the Rule of Law	**We do this by:**	**Evidence of compliance**
Ensure members and officers demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations. **Lead: MO** 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 provision. Strive to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders. **Lead: HoPS** Dealing with breaches of legal and regulatory provisions effectively. **Lead: MO**	All reports on decision making contain legal implications Members on licensing, planning & audit committees have mandatory training A Governance Leadership Programme is in place for officers to ensure that they receive training that is suitable for their needs to ensure that they are able to fulfil their responsibilities Statutory Officers have protocols in place agreed by members and incorporated into the Constitution. Regular statutory officer meetings are held. The Council has appointed suitably qualified persons as its Monitoring Officer and Chief Financial (S151) Officer and they are part of the Corporate Leadership Board. We have an Anti-Fraud, Corruption and Bribery Policy which aims to help officers understand when	• Minutes of Audit & Risk Committee/CLB. • Templates and a dedicated MS Teams page for report writing • Whistleblowing Policy • Anti-fraud & corruption policies • Whistleblowing training (as above) • Employee Code of Conduct • Data Protection policies • Regulatory Enforcement Policy

Ensure corruption and misuse of power is dealt with effectively. **Lead: HOPS/MO/S151**	and who to contact if they have concerns about fraud, bribery or corruption. There is a published whistleblowing policy which is on our intranet and provided to contractors. Concerns are reported to CLB, Statutory Officers and Audit & Risk Committee.	

Table 2 - Core Principle B. Ensuring openness and comprehensive stakeholder engagement:

Local government is run for the public good, Councils 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.

Openness	**We do this by:**	**Evidence of compliance**
Ensure an open culture through demonstrating, documenting and communicating the Council's commitment to openness. **Lead: JLT** Make decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption will be for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential will be provided. **Lead: JLT** Provide clear reasoning and evidence for decisions in both public records and explanations to stakeholders and will be explicit about the criteria, rationale and considerations used. In due course, the Council will ensure that the impact and	The Council conducts all meetings in public unless statutory exemptions apply, and publishes its minutes The Council gives notice of its meetings one year in advance on its website. If a decision is to be made which contains exempt information, then this is set out in the report, with the reasons for it. Information is made public as soon as possible. The Council ensures compliance with the transparency code and publishes all its spending over £500.	• Calendar of Meetings • Forward Plan • Minutes of meetings • Publicised spending on website • Publication scheme • Annual Report to Tenants (published this year at both Councils) • Staff networks • Resident Surveys for Delivery Plan and LGR • Group Leader briefings (thinking about responsive repairs issue) • Resident Scrutiny Panel (Housing) • Tenant Engagement Group (Housing) • Waverley Borough Council's Tenant and Leaseholder Engagement Strategy • The Council has a 4 year Corporate Strategy and the Delivery Plan is annual.

consequences of those decisions are clear. Use formal and informal consultation and engagement to determine the most appropriate and effective interventions / courses of action. **Lead: JLT**		
Engaging comprehensively with institutional stakeholders *NB institutional stakeholders are the other organisations that local government needs to work with to improve services and outcomes (such as commercial partners and suppliers as well as other public or third sector organisations) or organisations to which they are accountable.*	**We do this by:**	**Evidence of compliance**
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. **Lead: JLT** Develop formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively. **Lead: AD Transformation**	The Council publishes its annual Statement of Accounts and Annual Audit report to inform stakeholders of the previous years' achievements and outcomes. We have collaboration arrangements in place with Guildford Borough Council to ensure we use our resources efficiently. We involve tenants in our decision making through our Housing Operations Board	• Annual accounts • Annual Audit Report • Constitution • Planning Committee rules • Housing Operations Board minutes • Communications Strategy? • Comms Grid for the year ahead, aligned to Corp Strategy/Delivery Plan • Tenant Engagement Group Resident Scrutiny Panel

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. **Lead: JLT**		
Engaging with individual citizens and service users effectively	**We do this by:**	**Evidence of compliance**
Establishing 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. Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement. **Lead: JLT** Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs. **Lead: JLT**	The public are able to observe most business at Council meetings and can register to speak to or ask questions about items on council or committee agendas. The agendas are published 5 working days ahead of the meetings and a calendar of meetings and explanation of the responsibilities for each meeting are published on the Council's websites: We have specific guidance for consultation about planning policy and planning development by way of a Statement of Community Involvement. Larger scale or longer-term projects may include their own ways of engaging with residents.	• Statement of Community Involvement • Communications Strategy • Consultations on website • Equality Impact Assessments • Minutes of meetings • Resident consultations on; Delivery Plan

Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account. **Lead: JLT** Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity. **Lead: JLT** Taking account of the impact of decisions on future generations of tax payers and service users. **Lead: JLT**	We engage with our residents and consult them on particular areas and publish their responses on our website as part of our consultation responses. All decisions are made having regard to an equalities impact assessment. Our decision-making template has a section for consultation in order that we can take into account responses when making decisions.	

Table 3 - 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 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.

Defining Outcomes	**We do this by:**	**Evidence of compliance**
Have a clear vision set out in a corporate plan, which is an agreed formal statement of the Council's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the Council's overall strategy, planning and other decisions. **Lead: JLT** 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. **Lead: JLT** Delivering defined outcomes on a sustainable basis within the resources that will be available.	The Council has a four-year Corporate Plan setting out strategic themes with projects and performance measures associated with each theme. The plans are available on the councils' website The Corporate Plan explains why each theme has been adopted and the aims over a four-year period and has focus on sustainability. The Council has a risk management framework which includes strategic and operational Risk Registers to help identify, mitigate and manage the risks that may affect us achieving our stated aims. Individual projects include monitoring of the risks associated throughout the lifetime of the project as part of our approach to project management.	• Corporate Strategy • Delivery Plan 2025/26 • Performance Management framework • Minutes of O&S meetings considering performance • Best Value session – Governance Leadership Programme • Risk Management Framework • Strategic & Operational Risk Registers, and CLB minutes • A&R Minutes • Budget Monitoring reports

Identifying and managing risks to the achievement of outcomes. **Lead: JLT** Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available. **Lead: JLT**	All officers are aware of their responsibility to achieve value for money with Council resources. Budget Monitoring reports are reviewed by the Executive on a quarterly basis. The Corporate Plan provides residents with a detailed scheme of priorities.	
Sustainable economic, social and environmental benefits	**We do this by:**	**Evidence of compliance**
Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision. **Lead: JLT/HoPS** 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. **Lead: JLT** Determining the wider public interest associated with balancing conflicting	The Council's activities are guided by our Corporate Strategy and by fulfilling our statutory responsibilities. Key measures are reviewed and reported via quarterly and annual performance reports. The reports are subject to an approval process by the Corporate Leadership Board, O&S Committee, Climate and Executive which ensures the necessary checks and balances are in place around monitoring, evaluation, decision-making and policymaking. Our decision-making process sets out the implications of the decision affecting the following and this is contained within our decision-making templates:	• Corporate Strategy • Performance Reports • Delivery Plan • Equality, Diversity & Inclusion Strategy • Corporate Procurement Strategy • Ethical Procurement Strategy

interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs. **Lead: JLT/HoPS** Ensuring fair access to services. **Lead: JLT**	• climate change & sustainability • legal • financial • equalities and diversity • risks. In keeping with the Public Services (Social Value) Act 2012, we aim to work with businesses that meet the requirements of the Act and also reduce their carbon footprint.	

Table 4 - Core Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

Determining Interventions	We do this by:	Evidence of compliance
Ensuring 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. **Lead: JLT** 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. **Lead: JLT**	Our decision-making template includes the need to set out options and consultation responses, including how best value can be achieved. Our published decision records for officers and members set out reasons for the decision We consult our residents on project/service specific issues and publish our consultation responses	• Minutes of meetings • Decision Making Template • Consultation responses • Service Plans

Planning Interventions	We do this by:	Evidence of compliance
Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets. **Lead: JLT** Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered. **Lead: JLT** Considering and monitoring risks facing each partner when working collaboratively, including shared risks. **Lead: JLT** Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances. **Lead: JLT** 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. **Lead: AD Strategy**	We have a Corporate Strategy with an annual delivery plan, which allows us to measure our performance against each strategic theme. Shared projects contain their own risk registers Our annual budget setting process involves internal challenges with each service area and portfolio holder.	• Corporate Strategy • Delivery Plan • Performance Indicators • Medium Term Financial Plan • Annual Budget • Capital Programme • Budget Setting report • Partnership Risk Register & reports

Ensuring capacity exists to generate the information required to review service quality regularly. **Lead: JLT** Preparing budgets in accordance with objectives, strategies and the medium-term financial plan. **Lead: JSD Finance** Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy. **Lead: JSD Finance**		
Optimising achievement of intended outcomes	**We do this by:**	**Evidence of compliance**
Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints. **Lead: JSD Finance** Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term. **Lead: JSD Finance**	Our Medium Term Financial Plan provides a forward budget for the next three years and is agreed as part of our budget setting process. We have a Treasury Management Strategy which sets out the management of cashflow, capital transactions and money market transactions for the year ahead. We have an agreed budgetary framework which takes into account	• Medium Term Financial Plan • Treasury Management Strategy • Budget Setting Framework • Financial Procedure Rules • Corporate Procurement Strategy • Ethical Procurement Strategy • Code of Practice on Good Governance for Local Authority Statutory Officers

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. **Lead: JSD Finance** Ensure the achievement of 'social value' through service planning and commissioning. **Lead: JSD JLT/HoPS**	the cost of operations over the medium – long term, whilst our financial procedure rules allow us to be agile and optimize the use of our resources. We take into account the requirements of the Public Services Social Value Act 2012 when planning our services.	

Table 5 - 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 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.*

Developing the entity's capacity	We do this by:	Evidence of compliance
	We monitor our property assets through our Housing Asset Management Strategy, developed in consultation with our residents. We invest in our corporate property in line with our Corporate Strategy & Delivery Plan. We work collaboratively with Guildford Borough Council to ensure the best use of our assets.	• Asset Management Framework • Asset Investment Strategy (old) • Housing Asset Management Strategy 2026 • Performance Management Framework • Workforce Plan • Minutes
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. **Lead: MO**	All members receive mandatory induction training. The Constitution has been reviewed and sets out the decision making framework, including those decisions reserved to the Council, those which can be taken by officers. Schemes of authorization are in place for each	• Induction Programme • Councillor development programme • Constitution • Schemes of Authorisation • Member/Officer Protocol • Job descriptions • Minutes of Portfolio holder

	service area specifying which officers are authorized to take decisions. These are available on our website. The Constitution contains a member/officer protocol setting out roles and responsibilities and how we will work together. We have job descriptions in place for all officers including the Chief Executive. Portfolio holders have regular meetings with their service leads, and these are minuted. We have a public speaking session at all meetings of the Council and its Committees/Executive and also have a petition scheme. Both are published on our website. [We learn from inspections and other external feedback, and this is monitored and reported to our full Council. Our Annual Governance Statement sets out issues to be addressed for the forthcoming year. There is a regular programme of staff health & well-being events which staff are supported to attend. All staff have access to our occupational health provider which provides a free, confidential service. We have protocols in place for our Statutory Officers to ensure clarity about roles and responsibilities.	meetings • Public speaking rules • Petitions Scheme • Annual Governance Statement • Staff training programme • Staff appraisal framework • Occupational health provider • Staff programme for health & wellbeing • Code of Practice on Good Governance for Local Authority Statutory Officers • Monitoring Officer Protocol • S151 Officer Protocol

Publish a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body. **Lead: MO** Ensure the leaders and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the Chief Executive leads the Council in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority. **Lead: MO** Develop the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by ensuring: • members and officers have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged; • 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; and personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external. **Lead: MO** Ensure that there are structures in place to encourage public participation. **Lead: MO** Take steps to consider the leadership's effectiveness and ensure leaders are open to constructive feedback from peer review and inspections. **Lead:CEX** Hold staff to account through regular performance reviews which take account of training or development needs. **Lead: All Managers** 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. **Lead: AD-POD**		

Table 6 - 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 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.

Managing Risk	**We do this by:**	**Evidence of compliance**
Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making. **Lead: JLT** Implementing robust and integrated risk management arrangements and ensuring that they are working effectively. **Lead: AD Strategy**	We have a comprehensive system of risk management. The Strategic Risk Register is considered by the Executive and Audit & Risk Committee at their meetings. The risk registers set out responsibility for individual risks and regular meetings are held with risk owners.	• Risk Registers • Risk Management Strategy • Minutes • Decision Making template • Audit & Risk Committee terms of reference

Ensuring that responsibilities for managing individual risks are clearly allocated. **Lead: AD Strategy**	The Corporate Leadership Board holds a monthly meeting focusing on performance and risk. Risk is considered throughout our decision making and our decision making template references this.	
Managing Performance	**We do this by:**	**Evidence of compliance**
Monitoring service delivery effectively including planning, specification, execution and independent post implementation review. **Lead: JLT** 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. **Lead: JLT** Ensuring 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. **Lead: AD – Dem Services** Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement. **Lead: JLT**	Our decision making process includes sections setting out the financial, legal, climate, and other implications, including risks. Members of O&S Committees receive regular training and have a comprehensive work programme. This includes reviewing performance against the Corporate Strategy. Portfolio holders have regular meetings with their service leads and these are documented. Budgets are regularly reported to members of the CLB and Executive through quarterly financial monitoring.	• Decision making template • Member development programme • Minutes of O&S meetings • Minutes of Portfolio Holder meetings • Budget reporting

Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (eg financial statements). **Lead: JSD Finance**		
Robust Internal Control	**We do this by:**	**Evidence of compliance**
Aligning the risk management strategy and policies on internal control with achieving objectives. **Lead: AD Strategy**	Our risk management strategy aligns with the identified risks in our Corporate Strategy. Risks are regularly monitored by the CLB (monthly) and quarterly by the Audit & Risk committee. In line with the Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor provides an annual internal opinion and report to the Audit and Risk Committee on the overall effectiveness of the Council's governance framework, risk management and control. The annual opinion is used by the Council to inform the annual governance statement. The Audit & Governance Committee has the responsibility of providing a regular report to the Council. Counter-fraud & anti-corruption policies are in place and are regularly reviewed.[due for review April 2026]	• Risk Management Strategy • Minutes of CLB risk meeting • Minutes of Audit & Risk Committee • Annual Internal Audit Opinion • Counter-fraud & anti-corruption policies
Evaluating and monitoring risk management and internal control on a regular basis. **Lead: JLT**		
Ensuring effective counter fraud and anti-corruption arrangements are in place. **Lead: JSD Finance**		
Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor. **Lead: JSD Finance**		
Ensuring an audit committee or equivalent group/ 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 and that its recommendations are listened to and acted upon. **Lead: JSD Finance and MO**		

Managing Data	**We do this by:**	**Evidence of compliance**
Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data. Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies. **Lead: AD - Legal** Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring. **Lead: JLT**	We have in place information governance and data privacy policies and regular training is provided to staff as well as mandatory e-learning. We have a data sharing agreement with Guildford BC and arrangements for other data sharing is set out in individual contractual arrangements. We have an Information Governance team which is able to provide advice to our staff. All staff sign a mandatory ICT users policy on receiving IT equipment.	• Information Governance & Data Privacy Policies • E-learning and training • Data sharing agreement with Guildford BC • Contracts • ICT useage policy
Strong public financial management	**We do this by:**	**Evidence of compliance**
Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance. **Lead: JSD Finance** Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls. **Lead: JSD Finance**	We have a 3 year medium term financial plan which is agreed as part of our budget setting. This is supported by our Treasury Management Strategy. We have financial procedure rules which set out how are finances are to be managed, and we have commitment-based budgeting to	• Financial Monitoring reports • Medium Term Financial Plan • Treasury Management Strategy • Financial Procedure Rules

	ensure that there can be no spend without a budget being in place. We monitor and report on the finances of the Council, at service level.	

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.

Implementing good practice in transparency	**We do this by:**	**Evidence of compliance**
Writing and communicating 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. **Lead: MO** 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. **Lead: MO**	We ensure that our reports are checked by the Governance team, to ensure that they are of an acceptable standard and easy to read. We have a separate committee that deals with our charities and companies to ensure that there is accountability across these entities.	• Decision Making template • Reports • Terms of Reference – Executive Shareholder & Trustee Committee

Implementing good practice in reporting	We do this by:	Evidence of compliance
Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way. **Lead: JSD Finance** Ensuring members and senior management own the results reported. **Lead: JSD Finance** Ensuring robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement). **Lead: CEX** Ensuring that this Framework is applied to jointly managed or shared service organisations as appropriate. **Lead: JLT** Ensuring the performance	We report annually through the Council's Statement of Accounts, which contains the External Auditor's report. Our Annual Governance Statement forms part of our Statement of Accounts and this reports on the extend of our compliance with the principles and practices of good governance and sets out improvement actions. This provides assurance to the Council and its stakeholders that good governance arrangements are in place. These documents are compiled in accordance with the CIPFA Code of Practice for Local Authority Accounting.	• Annual Statement of accounts • Annual Governance Statement

information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations. **Lead: JSD Finance**		
Assurance and effective accountability	**We do this by:**	**Evidence of compliance**
Ensuring that recommendations for corrective action made by external audit are acted upon. **Lead: JSD Finance** Ensuring 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. **Lead: JSD Finance** Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations. **Lead: CEX** Gaining assurance on risks associated with delivering services	Recommendations from the External Auditor are discussed at the Audit & Risk Committee who ensure that they are monitored and actioned. The Internal Audit Service is provided through a partnership approach across Hampshire & Surrey. The ToRs of the Audit & Risk Committee provide that the Chief Internal Auditor has direct access to the Chair and Committee. Internal Audit actions are reviewed in detail by the Corporate Leadership Board on a monthly basis and reported to the Audit & Risk Committee. There is an Agreement in place with Guildford BC which sets out roles and responsibilities. This is monitored by the Joint Governance Committee. The terms of reference of the Audit & Risk	• Minutes of the Audit & Risk Committee • Terms of Reference • Minutes of the Joint Governance Committee • Internal Audit reports • Minutes of the CLB – Risk & Performance meeting

through third parties and that this is evidenced in the annual governance statement. **Lead: JSD Finance** Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met. **Lead: CEX**	Committee are in line with CIPFA recommended good practice	