

CODE OF GOVERNANCE

Introduction

Governance is about how local government bodies ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.

It comprises the systems and processes, and cultures and values, by which local government bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities.

In 2015 CIPFA and SOLACE issued a revised framework (consultation draft) developed by the CIPFA/SOLACE Joint Working Group on Good Governance in Local Government building *on the International Framework: Good Governance in the Public Sector (CIPFA/IFAC 2014)*. *The International framework* places sustainable economic, societal and environmental outcomes as key focus for governance processes and structures. It emphasises the importance of considering the longer term and the links between governance and public financial management.

Antrim and Newtownabbey Borough Council is committed to the principles of good governance and has developed this Code of Governance against the revised draft framework to demonstrate that their governance structures are consistent with the core and supporting principles contained in the revised framework.

Principles of Good Governance

The International Framework: Good Governance in the Public Sector, (CIPFA/IFAC, 2014) defines governance as:

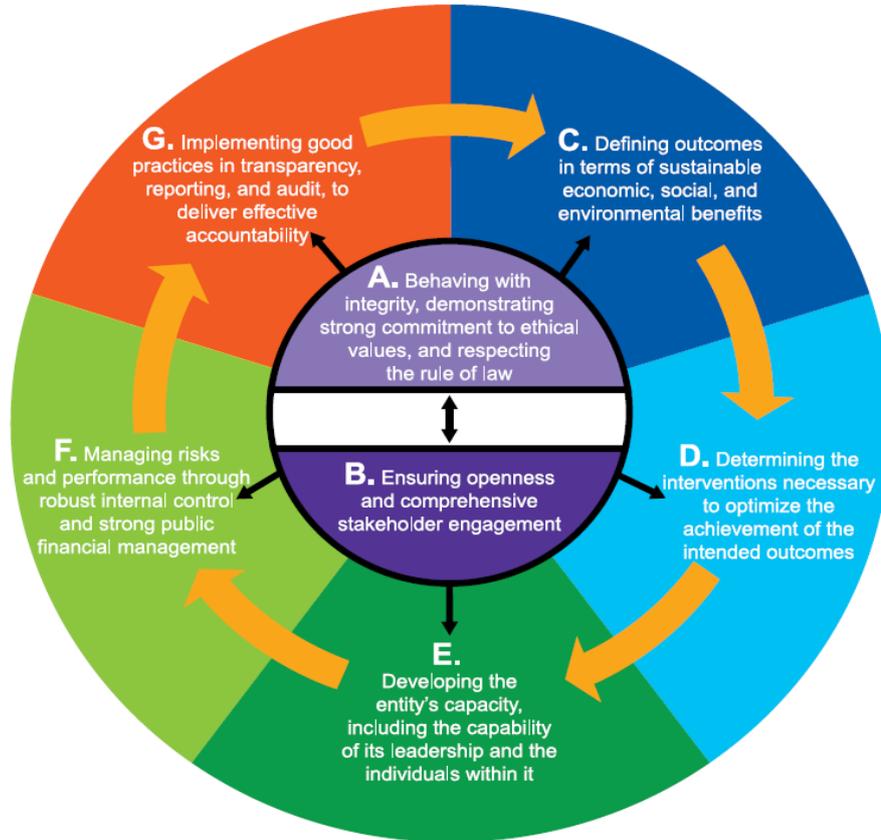
"Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

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

Acting in the public interest implies primary consideration of the benefits of society, which should result in positive outcomes for service users and other stakeholders."

The core principles and subprinciples from the International Framework are illustrated in the diagram below:

**Achieving the Intended Outcomes
 While Acting in the Public Interest at all Times**



Compliance with the Code

This Code of Governance is supported by Policies, Procedures and Systems that determine and control how the Council manages its affairs.

In order to demonstrate how the Council currently complies with this Code of Governance, the Council has utilised the core principles and subprinciples table taken from *the International Framework: Good Governance in the Public Sector (CIPFA/IFAC)* and provided details of Council's own systems, processes and documentation to demonstrate compliance

The Schedule is attached as Appendix A.

Compliance with this Code of Governance will be reviewed on an annual basis and the review will form the basis of the Annual Governance Statement.

Principles and sub principles	The Council is Required to:	We will do this through the following:
Acting in the public interest requires:	This commitment will require :	
<p>A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</p> <p>Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to</p>	<p>Behaving with integrity</p> <ul style="list-style-type: none"> • Ensuring members and officers behave with integrity • Ensuring members and officers lead a culture where acting in the public interest is the norm • Ensuring members take the lead in establishing specific values¹ for the organisation and its staff and that they are communicated and understood • Ensuring members and officers lead by example and demonstrate the organisation's values through their own thinking and behaviours and use them as a guide to decision making and other actions • Demonstrating and communicating values through appropriate policies/processes such as codes of conduct and policies dealing with whistle blowing and conflicts of interest and reviewing such policies and on a regular basis to ensure that they are operating 	<ul style="list-style-type: none"> • Constitution of Antrim and Newtownabbey Borough Council link: Constitution • Corporate Plan (2015-2030) link: Corporate Plan • Annual Corporate Improvement Plan Code of Conduct for Councillors and Employees link: Councillors Code-of-Conduct • Local Government Employee Councillor Working Relationship Protocol • Standing Orders link: Standing Orders • Whistle Blowing Policy link: Whistleblowing Policy • Anti-Bribery Policy link: Anti-Bribery-Policy • Anti-Fraud and Corruption Policy link: Anti-Fraud-

¹ These should build on The Nolan Principles – *The Seven Principles of Public Life*

<p>respect the rule of law.</p>	<p>effectively</p> <p>Demonstrating strong commitment to ethical values</p> <ul style="list-style-type: none"> • seeking to understand , monitor and maintain the organisation’s ethical performance • underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation’s operation for example, procurement and staff appointments <p>Respecting the rule of law</p> <ul style="list-style-type: none"> • ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations • creating the conditions to ensure that the statutory officers and other key post holders are able to fulfil their responsibilities • striving to use the authority’s full powers for the benefit of its citizens, its communities and other stakeholders • Dealing with breaches of legal and regulatory provisions effectively 	<p>and-Corruption-Policy</p> <ul style="list-style-type: none"> • Fraud Response Plan • Draft Community Plan • Councillor’s Declaration of Interest • Procurement Policy link: Procurement • Financial Regulations link: Financial-Regulations • Performance Management Framework (2016/17) • Register of Interest • Scheme of Delegation link: Scheme of Delegation • Councillor Hospitality and Gift Register • NIAO Annual Report link: Antrim-Annual-Audit-Letter-2014-2015 Newtownabbey-Annual-Audit-Letter-2014-2015 • Annual related party declarations • Complaints Policy and Procedures link: Customer-Services
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	<ul style="list-style-type: none"> • Ensuring corruption and misuse of power are dealt with effectively 	
<p>B. Ensuring openness and comprehensive stakeholder engagement</p> <p>Local authorities are run for the public good, they 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.</p>	<p>Openness</p> <ul style="list-style-type: none"> • Demonstrating, documenting and communicating the organisation’s commitment to openness • making decisions that are open² about actions, plans, resource use, forecasts, outputs and outcomes • 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, that they are clear about the impact and consequences of those decisions <p>Engaging comprehensively with institutional stakeholders³</p> <ul style="list-style-type: none"> • effectively engaging with stakeholders to ensure that outcomes are achieved successfully and sustainably • developing formal and informal collaborative arrangements with other institutional stakeholders (such as other public sector 	<ul style="list-style-type: none"> • Corporate Plan (2015- 2030) link: : Corporate Plan • Corporate Improvement Plan (2016/2017) • Minutes of Council and Committee Meetings link: Council-and-Committee-Minutes • Audio recordings of Council and Committee Meetings link: Council-and-Committee-Minutes/Audio Recordings • Employee Engagement Plan • Employee Engagement Survey • Customer Survey in Resident Magazine link: Customer Surveys • Employee Roadshows • Winter Operational Plan • Sandbag Deployment Plan

² The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided

³ The other entities a public sector entity needs to work with to improve services and outcomes or for accountability reasons

	<p>bodies, third sector or private sector entities) to allow for resources to be used more efficiently and outcomes achieved more effectively</p> <ul style="list-style-type: none"> • defining the purpose, objectives and intended outcomes for each stakeholder relationship • using formal and informal consultation and engagement to determine the most appropriate and effective interventions <p>Engaging stakeholders effectively, including individual citizens and service users</p> <ul style="list-style-type: none"> • 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. • collecting and evaluating the views and experiences of citizens, service users and organisations of different backgrounds • implementing effective feedback mechanisms for those consultees in order to demonstrate what has changed as a result • balancing feedback from more active 	<ul style="list-style-type: none"> • Community Resilience Projects • Memorandums of Understanding • Third Party Data Sharing Agreements • Publication Scheme link: Publication-Scheme • Contract Management Policy and Procedure • Community Planning Process • Community Planning Communications and Engagement Plan • Policing and Community Safety Strategic Action Plan • Good Relations Strategic Action Plan • Community Support Plan • Peace Strategy and Action Plan • Neighbourhood Renewal Action Plan • Areas at Risk Action Plan • Memorandum of Understanding with
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	<p>stakeholder groups with other stakeholder groups to ensure that no one group becomes too dominant</p> <ul style="list-style-type: none"> taking account of the interests of future generations of tax payers and service users to ensure intergenerational equity 	<p>Advice Services</p> <ul style="list-style-type: none"> Grant Aid Provision
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Principles and sub principles	The Council is required to:	We will do this through the following:
<p>In addition to the overarching requirements for acting in the public interest in principles A and B, achieving good governance in the local government also requires effective arrangements for:</p>	<p>This commitment will require :</p>	
<p>C. Defining outcomes in terms of sustainable economic, social, and environmental benefits</p> <p>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</p>	<p>Defining outcomes</p> <ul style="list-style-type: none"> having a clear vision - an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators ensuring the vision statement provides the basis for the organisation's overall strategy, planning and other decisions specifying the intended impact on, or changes for, 	<ul style="list-style-type: none"> Corporate Plan (2015 – 2030) link: Corporate Plan Corporate Improvement Plan Business Plans Quarterly Reviews of Business Plans Performance Management Framework-

<p>outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available</p>	<p>stakeholders including individual citizens and service users. It could be immediately or over the course of a year or longer</p> <ul style="list-style-type: none"> • delivering defined outcomes on a sustainable basis within the resources that will be available • developing and publishing sustainability indicators in terms of economic, social and environmental benefits as a means of measuring whether intended outcomes have been achieved • identifying and managing risks to the achievement of outcomes as part of delivering goods and services • managing expectations effectively with regard to determining priorities and making the best use of the resources available <p>Sustainable economic, social and environmental benefits</p> <ul style="list-style-type: none"> • considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision • taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the authority's intended outcomes and short- 	<ul style="list-style-type: none"> • Annual Personal Review and Development Plan • Annual Corporate Workshop • Draft Community Plan • Community Support Plan • Risk Management Strategy link: Risk-Management-Strategy • Risk Management Procedures • Corporate Risk Registers • Service Risk Registers • Annual Assurance Statements • Internal Control Checklists • Environmental Policy • Equality Scheme link: Equality-Scheme • Disability Action Plan link: Disability-Action-Plan
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	<p>term factors such as the political cycle or financial constraints</p> <ul style="list-style-type: none"> • 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 • ensuring equality of access 	
<p>D. Determining the interventions necessary to optimize the achievement of the intended outcomes</p> <p>Local authorities achieve their intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of interventions is a critically important strategic choice and authorities have to make to ensure they achieve their intended outcomes. 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</p>	<p>Determining interventions</p> <ul style="list-style-type: none"> • Ensuring decisions 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 • Ensuring best value is achieved however the authority's services are provided <p>Planning interventions</p> <ul style="list-style-type: none"> • Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets • Simultaneously engaging with internal and external stakeholders in determining how services and other interventions can best be delivered • Considering and monitoring risks facing each partner 	<ul style="list-style-type: none"> • Corporate Plan (2015-2030) link: Corporate Plan • Corporate Improvement Plan • Corporate Workshop • Performance Management Framework • Business Plans • Review of Business Plans • Report to NIAO and Council/Committee on Council Performance in relation to statutory indicators • Economic Appraisals • Business Case • Risk Management Strategy link: Risk-Management-Strategy

<p>continually to ensure that achievement of outcomes is optimized.</p>	<p>when working collaboratively including shared risks</p> <ul style="list-style-type: none"> • Ensuring arrangements are flexible/agile so that the mechanisms for delivering outputs can be adapted to changing circumstances • Establishing appropriate KPIs as part of the planning process in order to assess how the performance of services and projects is to be measured • Ensuring the organisation has the capacity to generate the information required to review service quality regularly • Preparing budgets in accordance with organizational objectives, strategies and the medium term financial plan • Informing medium and long term resource planning by realistic estimates of expenditure and revenue, aiming to develop a sustainable funding strategy that fully supports future expenditure and liabilities in accordance with available funding • 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 	<ul style="list-style-type: none"> • Risk Management Procedures • Service Risk Register • Corporate Risk Register • Estimates Process • Financial Regulations link: Financial-Regulations • Quarterly Review of KPIs • Annual Council Performance Report • Capital Investment Programme • 3 Year Financial Forecast
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	<p>Optimizing achievement of intended outcomes</p> <ul style="list-style-type: none"> • Ensuring the medium term financial strategy integrates and trades off service priorities, affordability and other resource constraints • Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term • 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 optimizing resource usage • Ensuring the achievement of 'social value' through service planning and commissioning 	
<p>E. Developing the entity's capacity, including the capability of its leadership and the individuals within it</p> <p>Local authorities need appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate</p>	<p>Developing the entity's capacity</p> <ul style="list-style-type: none"> • Ensuring the capabilities of senior management enable the authority to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks • Reviewing operations and performance on a regular 	<ul style="list-style-type: none"> • Annual Personal Review and Development Plan • Business Planning and Performance Management Training for HoS • Performance Management Framework

<p>efficiently and effectively and achieve their intended outcomes within the specified periods. The authority 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 entity 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 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 their communities</p>	<p>basis to ensure their continuing effectiveness and enable organizational learning</p> <ul style="list-style-type: none"> • Improving resource use through appropriate application of benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently • Developing and maintaining robust procurement policies and procedures which place emphasis on the organisation's ethical values and objectives and deliver cost effective goods and services <p>Developing the entity's leadership</p> <ul style="list-style-type: none"> • Ensuring a constructive relationship exists between members and officers by setting out a clear statement of the respective roles and responsibilities of the executive, of the executive's members individually and the authority's approach to putting this into practice • Clarifying roles and responsibilities of authority members and management at all levels • Developing protocols to ensure that elected and appointed leaders negotiate their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained 	<ul style="list-style-type: none"> • Quarterly Reviews (KPIs) • Standing Orders link: Standing-Orders • Job Descriptions • Monthly Group Leaders Meeting • CLT Meetings • Joint HoS and CLT Meetings • Procurement Policy • Financial Regulations link: Financial-Regulations • Member Development Working Group • Annual General Meeting link: Council-and-Committee-Minutes • Council Committee Structure • Scheme of Delegation link: Scheme of Delegation • Bi Annual CX Review • Annual Assurance Statement
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	<ul style="list-style-type: none"> • publishing a statement that specifies the types of decisions delegated to the executive and those reserved for the collective decision making of the authority • 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 • appointing a senior officer (the S151 officer) responsible to the authority for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts and maintaining an effective system of internal financial control • appointing a senior officer (usually the monitoring officer) is responsible to the authority for ensuring that agreed procedures are followed and that all applicable statutes and regulations are complied with • ensuring members and senior officers have the appropriate skills, knowledge resources and support to fulfil their roles and responsibilities 	<ul style="list-style-type: none"> • Members Induction • Chair and Vice Chair Training • Audit Arrangements • Health, Safety and Wellbeing Strategy • Investors In People • Elected Member Development Charter • Council's Constitution link: Constitution • Risk Management Strategy link: : Risk-Management-Strategy • Risk Management Procedures • Risk Register
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| | <ul style="list-style-type: none"> • ensuring members are independent of management and free from relationships that would materially interfere with their role • ensuring members receive appropriate induction tailored to their role and ongoing training and development • developing members skills and ensuring that they are able to update their knowledge on a continuing basis • reviewing individual member performance on a regular basis and considering any training or development needs as well as taking account of their attendance record • Regularly assessing skills required by members and making a commitment to fill gaps • Encouraging a wide range of people stand for election and that there are career structures in place to encourage participation and development • taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections • ensuring personal, entity and system-wide development through shared learning | |
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Developing the capability of individuals within the entity

- implementing appropriate human resource policies and ensuring that they are working effectively
- creating an environment where staff can perform well and ideas and suggestions are welcomed
- ensuring staff have realistic job descriptions so that their core responsibilities can be carried out effectively and senior managers' core responsibilities are not compromised by having too wide a portfolio of duties.
- Appointing and promoting all staff based on merit
- Ensuring all new staff receive induction tailored to their role and subsequent training and development matching individual and organisational requirements
- Holding staff to account through regular performance reviews which take account of training or development needs
- Considering how benefits, personal development opportunities and potential career progression can promote an engaged and competent work force
- Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support

	<p>individuals in maintaining their own physical and mental wellbeing</p>	
<p>F. Managing risks and performance through robust internal control and strong public financial management</p> <p>Local authorities need to ensure that the entities and governance structures that they oversee 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. They consist of an ongoing process designed to identify and address significant risks involved in achieving outcomes.</p> <p>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.</p>	<p>Managing risk</p> <ul style="list-style-type: none"> • Recognising that risk management is an integral part of all activities and must be regarded as a continuous process • Implementing robust and integrated risk management arrangements and ensuring that they are working effectively <p>Managing performance</p> <ul style="list-style-type: none"> • Monitoring service delivery effectively including planning, specification, execution and independent post implementation review • Ensuring at all levels, those making decisions are presented with relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation’s financial, social and environmental position and outlook • 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 	<p>Risk Management Strategy link: : Risk-Management-Strategy</p> <p>Risk Management Procedures</p> <p>Service and Corporate Risk Registers</p> <p>Review of Risk Registers</p> <p>Annual Assurance Statement</p> <p>Audit Committee link: Council-and-Committee-Minutes</p> <p>Internal Audit</p> <p>External Audit</p> <p>Corporate Improvement Plan</p> <p>Business Plans</p> <p>Quarterly Review of Business Plans</p>

	<p>authority's performance and that of any organization for which it is responsible</p> <ul style="list-style-type: none"> • providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement • ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (eg financial statements) <p>Robust internal control</p> <ul style="list-style-type: none"> • Aligning the risk management strategy and policies on internal control with achieving the authority's objectives • Evaluating and monitoring the authority's risk management and internal control on a regular basis • Ensuring effective counter-fraud and anti-corruption arrangements are in place • Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor • Ensuring an audit committee or equivalent 	<p>Quarterly Review (KPIs)</p> <p>Annual Council Performance Report</p> <p>Estimates Process</p> <p>Financial Regulations :Financial-Regulations</p> <p>Monthly Financial Reports</p> <p>Third Party Data Sharing Agreements</p> <p>Information Governance Strategy</p> <p>Information Governance Policy link: Information-Governance-Policy</p> <p>Freedom Of Information Policy link: Freedom-of-Information-Policy</p> <p>Data Protection Policy link: Data-Protection-Policy</p> <p>Data Breach Notification Procedure</p> <p>Draft CCTV Policy</p> <p>Retention and Disposal Policy</p>
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	<p>group or function which is independent of the executive provides a further source of assurance regarding the authority's arrangements for managing risk and maintaining an effective control environment</p> <p>Managing Data</p> <ul style="list-style-type: none"> • Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to ensure the security of personal data used • Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring • Ensuring effective arrangements for sharing data with other bodies are in place <p>Strong public financial management</p> <ul style="list-style-type: none"> • Ensuring the authority's financial management supports both long term achievement of outcomes and short-term financial and operational performance • Ensuring well-developed financial management is integrated at all organizational levels of planning and control, including management of financial risks and controls 	<p>Information Security Policy</p> <p>3 Year Financial Forecast</p> <p>3rd Party Treasury Advisors</p>
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<p>G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p> <p>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.</p>	<p>Implementing good practice in transparency</p> <ul style="list-style-type: none"> • Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate • Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny whilst not being too onerous for the authority to provide and for users to understand <p>Implementing good practices in reporting</p> <ul style="list-style-type: none"> • Reporting at least annually in a timely manner to demonstrate to stakeholders in an understandable way on issues including how the authority is performing, whether it is delivering value for money and the stewardship of its resources • Ensuring members and senior management own the results • Assessing the extent that the authority is applying the principles contained in this Framework and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance in action • Ensuring the performance information that 	<p>Council meetings and Committees are open to the public and members of the media</p> <p>Minutes of Council and Committee Meetings published on website link: Council-and-Committee-Minutes</p> <p>Audio Recordings of Council and Committee Meetings published on website link: Council-and-Committee-Minutes/Audio Recordings</p> <p>Publication Scheme link: Publication-Scheme</p> <p>Freedom of Information Database/Log</p> <p>Annual Governance Statement</p> <p>NIAO Annual Report link: Antrim-Annual-Audit-Letter-2014-2015 Newtownabbey-Annual-Audit-Letter-2014-2015</p> <p>Annual Council Performance Report</p> <p>Corporate Improvement Plan</p> <p>Audit Committee link: Council-and-Committee-Minutes</p> <p>Audit Plan</p>
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	<p>accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar entities</p> <ul style="list-style-type: none"> • Publishing separately an assessment of governance arrangements for jointly managed organisations <p>Assurance and effective accountability</p> <ul style="list-style-type: none"> • Ensuring that an effective external audit service is in place and acting on recommendations made for corrective action • Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to the authority's governance arrangements and recommendations are acted upon • Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations. 	<p>Implementation of Audit Recommendations</p>
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