

WIRRAL BOROUGH COUNCIL

CODE OF CORPORATE GOVERNANCE

FORWARD

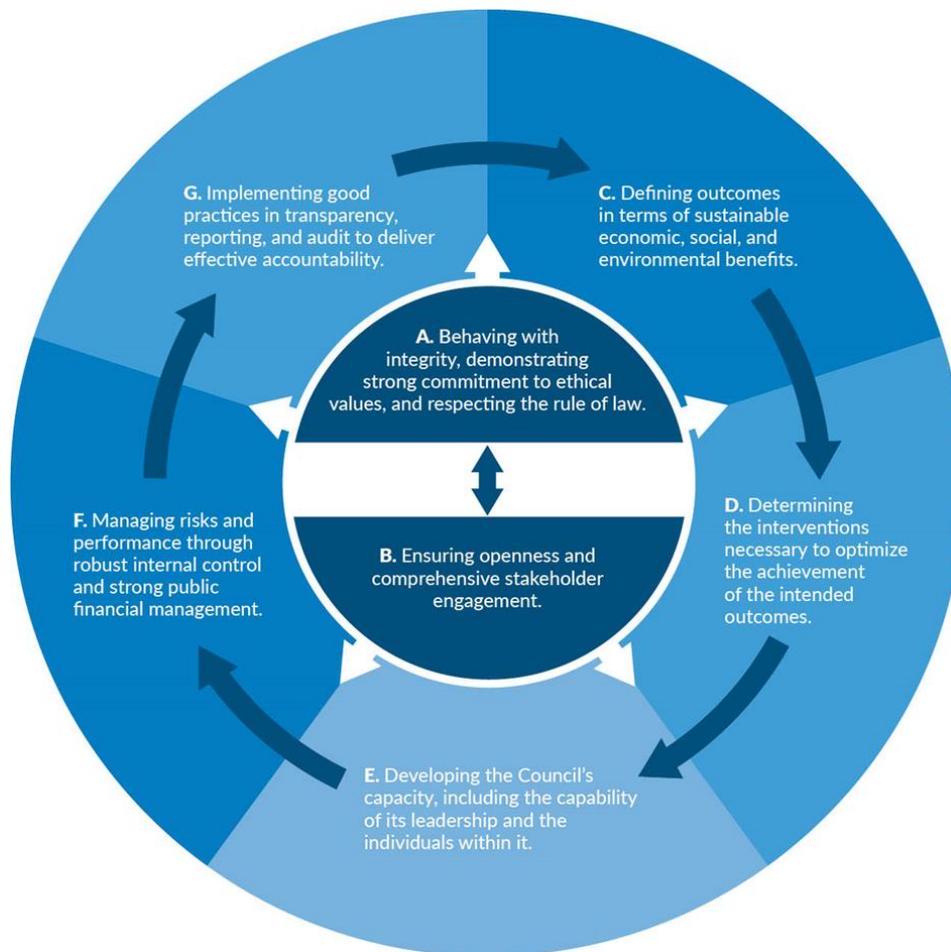
Wirral Council is required to operate within a governance framework, which takes account of legislative requirements, principles of good governance, and management processes.

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

The Code of Corporate Governance is an accessible framework, which communicates that the Council's decision making process is based upon sound and clear principles and complies with statutory and regulatory requirements.

WHAT IS CORPORATE GOVERNANCE?

Governance comprises the arrangements (including political, economic, social, environmental, administrative, legal and other arrangements) put in place to ensure that the Council's intended outcomes for constituents and stakeholders are defined and achieved. To deliver good governance Councillors and Officers alike must aim to achieve the Council's objectives while acting in the public interest at all times.



The Council is committed to applying the seven core principles as set out in the Society of Local Authority Chief Executives (SOLACE)/Chartered Institute of Public Finance and Accountancy (CIPFA) Good Governance Framework which comprises the following key elements:

- 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 Council'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:

MONITORING, REVIEW AND REPORTING

Elected Members are collectively responsible for the governance of the Council. The Council by adopting this local code commits itself to continuously improving corporate governance in all its activities. To ensure it keeps to this on-going commitment the Council has Committees that are responsible for monitoring and reviewing the Council's Corporate Governance arrangements. These Committees and their functions are set out below. In addition, the Council has an Independent Remuneration Panel to advise and make recommendations to the Council on the scheme of allowances. There are also three statutory officers whose responsibilities are set out below to aid in maintaining good corporate governance.

Policy and Resources Committee:

The Policy and Resources Committee has two main areas of responsibility, which is to provide strategic direction to the operation of the Council, including making decisions on policies and co-ordinating spend not reserved to full Council, and to maintain a strategic overview of outcomes, performance, risk management and budgets. All Policy Committee Chairs will be represented on Policy and Resources Committee.

Audit and Risk Management Committee:

The Audit and Risk Management Committee is a key component of Wirral Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial

standards. The Committee provides independent assurance on the adequacy of the risk management framework and the associated control environment, independent scrutiny of the Council's financial and non-financial performance to the extent that it affects the Council's exposure to risk and weakens the control environment, and to oversee the financial reporting process. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The three roles of Head of Paid Service, Chief Finance Officer and Monitoring Officer ensure good administration, financial and ethical governance of a local authority in the exercise of its functions. The statutory officers are expected to advise clearly with impartiality and integrity. These officers form the 'Golden Triangle' to provide strong administrative, financial, and ethical governance.

CIPFA published their Code of Practice on Good Governance for Local Authority Statutory Officers in 2024 which references the Seven Standards of the Golden Triangle which are as follows:-

- Understand Governance: Roles and Responsibilities
- Act Wisely: A duty of enquiry and the exercise of statutory functions
- Lead Ethically: The Seven Principles of Public Life
- Act effectively: Robustness in working arrangements
- Resource the Roles: Get the tools to do the job
- Build resilience: Deputies and development
- Deliver sound decision making: the outcome of good governance.

Requirements of the three statutory officers

Head of Paid Service (Chief Executive)

The Head of Paid Service is the formal designation that forms one of three overlapping elements describing the core role of the chief executive role, being to act as lead advisor to the authority, as managerial leader and in fulfilling the functions of this statutory role.

The Head of Paid Service holds the power to formally report to the full authority on their preferred design for the delivery, coordination and integration of the authority's

functions. In addition to the responsibilities entrusted to them by the elected members, the Head of Paid Service is statutorily responsible for the numbers, grades, appointment and discipline of all staff other than chief officers, deputy chief officers and any group's political assistants. They are also chief advisor to the authority and responsible for ensuring the best advice is available to it at all tiers.

Chief Finance (Section 151) Officer:

The Chief Finance Officer has responsibility for delivering and overseeing the financial management arrangements of the Council and is the responsible finance officer under all relevant legislation. The role conforms with the governance arrangements detailed in the CIPFA Statement 'The role of the Chief Financial Officer in Local Government' 2016.

The Chief Finance Officer will ensure the financial prudence of decision making.

The Chief Finance Officer is a key member of the Corporate Governance Group, which oversees the production of the Council's Annual Governance Statement.

Monitoring Officer:

The Monitoring Officer is responsible for promoting and maintaining high standards of conduct in all matters affecting the Council ensuring decisions are made in accordance with the policy framework and, together with the Section 151 Officer, in accordance with the Budget Plan. The Monitoring Officer is also required to report to Council any actual or potential breaches of the law or maladministration.

The Monitoring Officer is responsible for the review and monitoring of the Constitution and is able to make recommendations for changes.

Corporate Governance Group

The Corporate Governance Group is made up of key members of the Senior Leadership Team and senior officers with specific responsibility for oversight of governance and risk management. They oversee the Council's governance systems

and processes for their effectiveness in practice, keeping them under review to ensure that they are up-to-date, and implementing appropriate monitoring and reporting.

THE ANNUAL GOVERNANCE STATEMENT

The Council has a responsibility for conducting an annual review of the effectiveness of its governance framework including the system of internal control and reporting the outcome of the review in the form of an Annual Governance Statement. This will provide an overall assessment of the Council's Corporate Governance arrangements and an appraisal of the key controls in place to manage the Council's principal governance risks. The Statement will also provide details of where improvements need to be made.

The Annual Governance Statement will be published alongside the Council's Annual Statement of Accounts and will be audited by our External Auditors

REGULAR REVIEW OF POLICIES AND PROCEDURES

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

A copy of this Code of Corporate Governance will be made available to the public on the Council's website <https://www.wirral.gov.uk/about-council/performance-and-spending/financial-reporting/corporate-governance#:~:text=The%20code%20demonstrates%20the%20council%27s,to%200carry%20out%20functions%20effectively>. A copy of the Annual Governance Statement will also be made available <https://www.wirral.gov.uk/about-council/budget-and-spending/annual-accounts>.

Wirral Council Code of Corporate Governance

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

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.		
Respecting the rule of Law	<ul style="list-style-type: none"> • Ensure members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations • Create the conditions to ensure that the statutory officers, other key post holders, and members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements • Strive to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders • Deal with breaches of legal and regulatory provisions effectively • Ensure corruption and misuse of power are dealt with effectively. 	<ul style="list-style-type: none"> • Constitution • Legal advice • Recruitment / selection / job evaluation procedures • Performance Conversations • FLO training system- including mandatory training • Monitoring officer provisions, review of reports by Legal and record of legal advice provided by officers • Review of reports by Finance and Compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government • Member's code of conduct and protocol • Officer's code of conduct • Anti-fraud policies. • Role of Constitution and Standards Committee • Processes for Gifts and Hospitality and Conflicts of Interest

Principle B: Ensuring openness and comprehensive stakeholder engagement.		
Sub-principle	Wirral Council is committed to achieving good governance and will:	The Council's commitment to achieving good governance in practice is demonstrated by the following:
Openness	<ul style="list-style-type: none"> • Ensure an open culture through demonstrating, documenting and communicating the organisation's commitment to openness • Make decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided • Provide clear reasoning and evidence for decisions in both public records and explanations to stakeholders, being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear • Use formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action 	<ul style="list-style-type: none"> • Engagement & Stakeholder Relations Strategy (draft) • Council plan • Performance and update report • Minutes and reports of Council committees available on website • Records of decision making and supporting materials • Standard format for Committee reports • Options appraisal reports • Business case reports • Agreed programmes for scrutiny committees • Corporate Equality and Cohesion Strategy • Public Budget consultation • Statement of Accounts • FOI Act compliance publication • Environmental Impact Assessments as part of committee reports • Whistle Blowing policy / procedure • Annual Governance Statement • Arrangements to ensure compliance with Transparency Code • Neighbourhood working
Engaging comprehensively with institutional stakeholders	<ul style="list-style-type: none"> • 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 • Develop formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively • Ensure that partnerships are based on trust, a 	<ul style="list-style-type: none"> • Engagement & Stakeholder Relations Strategy (draft) • Council plan

Principle B: Ensuring openness and comprehensive stakeholder engagement.		
	shared commitment to change, a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit	
Engaging with individual citizens and service users effectively	<ul style="list-style-type: none"> • Establish a clear policy on the type of issues that the organisation will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes • Ensure that communication methods are effective and that members and officers are clear about their roles with regard to community engagement • Encourage, collect and evaluate the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs • Implement effective feedback mechanisms in order to demonstrate how views have been taken into account • Balance feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity • Take account of the impact of decisions on future generations of tax payers and service users. 	<ul style="list-style-type: none"> • Health and Wellbeing Board • Council plan • Engagement & Stakeholder Relations Strategy (draft) • Residents' surveys.. • Equality impact assessments • Constitution • Committee reporting template • Joint Strategic Needs Assessment • Have Your Say portal which hosts engagement and consultation across Council services

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits.		
Sub-principle	Wirral Council is committed to achieving good governance and will	The Council's commitment to achieving good governance in practice is demonstrated by the following:
Defining outcomes	<ul style="list-style-type: none"> • Have a clear vision, which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation's overall strategy, planning and other decisions • Specify the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer • Deliver defined outcomes on a sustainable basis within the resources that will be available • Identify and manage risks to the achievement of outcomes 	<ul style="list-style-type: none"> • Engagement & Stakeholder Relations Strategy (draft) • Council plan • Council Plan Performance Management framework • Corporate risk management policy and strategy • Programme management processes

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits.		
	<ul style="list-style-type: none"> • Manage service users' expectations effectively with regard to determining priorities and making the best use of the resources available. 	
Sustainable economic, social and environmental benefits	<ul style="list-style-type: none"> • Consider and balance the combined economic, social and environmental impact of policies and plans when taking decisions about service provision • Take a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints • Determine the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs • Ensure fair access to services. 	<ul style="list-style-type: none"> • Revenue Monitor report • Capital Monitor report • Annual Governance Statement • Public Health prioritisation process • The Council plan • Council Reports to support major decisions outline key implications (economic, social, environmental) as applicable • Communication and engagement strategy (draft) • Series of Public consultations conducted via the Have Your Say website • Reports and minutes available on the website • Contract Procedure Rules
Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.		
Sub-principle	Wirral Council is committed to achieving good governance and will	The Council's commitment to achieving good governance in practice is demonstrated by the following:
Determining interventions	<ul style="list-style-type: none"> • Determining the right mix of corporate (legal, assurance, regulatory, and finance) interventions to ensure intended outcomes are achieved Decisions made need to be reviewed frequently to ensure that achievement of outcomes is optimised • Consider feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts. 	<ul style="list-style-type: none"> • Options appraisals • Council Reports, and underlying Business Case where appropriate, required to outline options considered and inherent risks • Committee Co-ordination and Oversight Group • Medium Term Financial Strategy • Engagement & Stakeholder Relations Strategy (draft)
Planning interventions	<ul style="list-style-type: none"> • Establish and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets • Engage with internal and external stakeholders in determining how services and other courses of action should be planned and delivered • Consider and monitor risks facing each partner when working collaboratively, including shared risks • Ensure arrangements are flexible and agile so that the mechanisms for delivering goods and 	<ul style="list-style-type: none"> • Council Plan • Forward Plan • Directorate / Service Business Plans • Engagement & Stakeholder Relations Strategy • Corporate risk management policy and strategy • Corporate Risk Register • Performance Reporting processes • Performance conversations • Council Plan Performance management framework • Medium Term Financial Strategy • Budget and Policy Framework (Constitution)

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.		
	<p>services can be adapted to changing circumstances</p> <ul style="list-style-type: none"> • Establish appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured • Ensure capacity exists to generate the information required to review service quality regularly • Prepare budgets in accordance with objectives, strategies and the medium term financial plan • Inform medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy. 	<ul style="list-style-type: none"> • Financial Regulations (Constitution).
Optimising achievement of intended outcomes	<ul style="list-style-type: none"> • Ensure the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints • Ensure the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term • Ensure the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage • Ensure the achievement of 'social value' through service planning and commissioning. 	<ul style="list-style-type: none"> • Medium Term Financial Strategy • Council Plan • Budget and Policy Framework (Constitution) • Financial Regulations (Constitution) • Council Budget and Medium Term Financial Strategy reports • Performance Reporting processes

Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it.		
Sub-principle	Wirral Council is committed to achieving good governance and will	The Council's commitment to achieving good governance in practice is demonstrated by the following:
Developing the entity's capacity	<ul style="list-style-type: none"> • Review operations, performance and use of assets on a regular basis to ensure their continuing effectiveness • Improve resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently • Recognise the benefits of partnerships and collaborative working where added value can be achieved • Develop and maintain an effective workforce plan to enhance the strategic allocation of 	<ul style="list-style-type: none"> • Council Plan • People Strategy

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

	resources.	
<p>Developing the capability of the entity's leadership and other individuals</p>	<ul style="list-style-type: none"> • 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 • Publish a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body • Ensure the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority • Develop the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by: ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged • Ensure members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensure that they are able to update their knowledge on a continuing basis • Ensure personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external • Ensure that there are structures in place to encourage public participation • Take steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspection. • Hold staff to account through regular performance reviews which take account of training or development needs • Ensure arrangements are in place to maintain the health and wellbeing of the workforce and 	<ul style="list-style-type: none"> • Elected Member Training & Development Programme • Council plan • Constitution and Standards Committee • Constitution - including Financial Regulations, Schemes of Delegation, Protocol on Members and Officers relations • Induction programme • Performance conversations • Corporate Management Team meetings • Corporate Governance Group • Engagement & Stakeholder Relations Strategy (draft) • Webcasting • Have Your Say portal which hosts engagement and consultation across Council services • External audit reports • Employee assistance programme • Work Life Balance policy • Occupational Health policy / procedure • Attendance management policy / procedure • Employee benefits programme • Health and Well-Being Strategy • People strategy

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

support individuals in maintaining their own physical and mental wellbeing.

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

Sub-principle	Wirral Council is committed to achieving good governance and will	The Council's commitment to achieving good governance in practice is demonstrated by the following:
Managing Risk	<ul style="list-style-type: none"> • Recognise that risk management is an integral part of all activities and must be considered in all aspects of decision making • Implement robust and integrated risk management arrangements and ensure that they are working effectively • Ensure that responsibilities for managing individual risks are clearly allocated. 	<ul style="list-style-type: none"> • Mod.gov system • Standard committee report template including risk management section and guidance • Members' code of conduct Officers' code of conduct • Conflict of interest annual declaration. • Audit & Risk Management Committee Terms of Reference. • Corporate risk management policy and strategy/framework • Risk management guidance on Wirral Intranet • Corporate and Directorate Risk Registers • Performance Reporting processes • Programme management - risk management arrangements, business cases and reporting • Health & Safety Policy
Managing performance	<ul style="list-style-type: none"> • Monitor service delivery effectively including planning, specification, execution and independent post implementation review • Make decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook • Ensure an effective scrutiny or oversight function is in place which provides effective and 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 • Provide members and senior management with regular reports on service delivery plans and on progress towards outcome achievement • Ensure there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements). 	<ul style="list-style-type: none"> • Complaints Procedure. • Committees and reports • Public access to meetings and minutes • Publication of agenda and minutes of scrutiny meetings (including calendar of dates for submitting, publishing and distributing reports) • Committee reports and Member briefings • ARMC Annual Self-Assessment against "A toolkit for Local Authority Audit Committees" • Monthly Capital and Revenue Monitoring • Council Plan Performance Management Framework • Constitution • Corporate Risk Management Policy • Corporate, Directorate and Programme / Project Risk Registers • Whistle-blowing Policy & Procedure • Medium Term Financial Strategy • Budget and Policy Framework (Constitution) • Financial Regulations (Constitution) • Performance Reporting Processes • Operational Performance Group (OPG) - bi - monthly meetings
Robust internal control	<ul style="list-style-type: none"> • Align the risk management strategy and policies on internal control with achieving objectives • Evaluate and monitor risk management and internal control on a regular basis 	<ul style="list-style-type: none"> • Annual governance statement • Corporate risk management policy • Annual internal audit review of the risk management framework • Internal Audit Reports

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

	<ul style="list-style-type: none"> • Ensure effective counter fraud and anti-corruption arrangements are in place • Ensure additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor • Ensure an audit committee which is independent of the executive and accountable to the governing body provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment and that its recommendations are listened to and acted upon. 	<ul style="list-style-type: none"> • Internal Audit Plan • Internal Audit Progress Reports to Audit and Risk Management Committee • Chief internal auditor’s annual report / annual audit opinion • Anti-Fraud and Anti-Corruption policy • Fraud awareness campaigns and proactive work • Annual programme of proactive and reactive internal audit work in respect of counter fraud & corruption • Audit and Risk Management Committee’s annual self-assessment against the “Internal Audit Toolkit for Local Authority Audit Committees” • Training for ARMC Members.
Managing data	<ul style="list-style-type: none"> • Ensure effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data • Ensure effective arrangements are in place and operating effectively when sharing data with other bodies • Review and audit regularly the quality and accuracy of data used in decision making and performance monitoring. 	<ul style="list-style-type: none"> • Information Governance policies • General Data Protection Regulations training • Council Plan Performance Management Framework guidance • Data Quality standards • Senior Information Risk Owner (SIRO) report – annual • Information Asset Owners and Administrators awareness training • Record of Processing Activity (RoPA) • Cyber Security training – annual requirement • Information Governance Group
Strong public financial management	<ul style="list-style-type: none"> • Ensure financial management supports both long term achievement of outcomes and short-term financial and operational performance • Ensure well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls. 	<ul style="list-style-type: none"> • Medium Term Financial Strategy • Budget and Policy Framework Procedure Rules (Constitution) • Financial Regulations (Constitution) • Risk assessment within the medium term financial strategy.

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

Sub-principle	Wirral Council is committed to achieving good governance and will	The Council’s commitment to achieving good governance in practice is demonstrated by the following:
Implementing good practice in transparency	<ul style="list-style-type: none"> • Write and communicate reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate • Strike a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to 	<ul style="list-style-type: none"> • Conflict of interest annual-declaration • Complaints Procedure. • Overview & Scrutiny Committees • Public access to meetings and minutes • Webcasting of Council meetings

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

	understand.	
Implementing good practices in reporting	<ul style="list-style-type: none"> • Report at least annually on performance, value for money and the stewardship of resources to stakeholders in a timely and understandable way • Ensure members and senior management own the results reported • Ensure robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publish the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement) • Ensure that this Framework is applied to jointly managed or shared service organisations as appropriate • Ensure the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations. 	<ul style="list-style-type: none"> • Council Plan – quarterly performance reporting • Statement of Accounts • Annual Governance Statement and review process including review of Code of Corporate Governance. • Mod.gov system • Committee Report template • Officer Decision Notice template
Assurance and effective accountability	<ul style="list-style-type: none"> • Ensure that recommendations for corrective action made by external audit are acted upon • Ensure an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon • Welcome peer challenge, reviews and inspections from regulatory bodies and implement recommendations • Gain assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement • Ensure that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met. 	<ul style="list-style-type: none"> • Internal Audit Annual Plan • Internal Audit Reports • Internal Audit Annual Report • Chief Internal Auditor's (CIA's) Progress update reports to ARMC • Compliance with Public Sector Internal Audit Standards • External audit reports to ARMC • Annual Governance Statement • Communications & engagement strategy (draft) • Council Plan