

The governance arrangements in place to ensure accountability of spend at Pendle Council are as follows:

- Medium Term Financial Plan (MTFP) developed and monitored quarterly
- Monthly Budget Monitoring with Finance Team and Budget Holders
- Quarterly Treasury Management Reports to Accounts & Audit Committee
- Quarterly Revenue & Capital Monitoring Reports to Accounts & Audit Committee
- Revenue & Capital Budget section / discussions in Performance Clinics
- Membership of the Accounts & Audit Committee includes 2 independent members appointed for their audit / financial management expertise
- Publication of Annual Statement of Accounts and Annual Governance Statement
- Publication of all monthly spend, in accordance with the Local Government Transparency Code 2015.
- Approval structure for raising of purchase orders and payment of invoices
- Capital Business Cases
- Financial Procedure Rules and Contract Procedure Rules including Procurement Strategy / Procedures
- Statutory S151 Officer role and responsibilities
- Internal Audit Plan / Programme and Commissioned VfM Reviews
- Internal service reviews
- External Audit reviews