

Pendle Borough Council Local Code of Corporate Governance

TOWN HALL

1. Introduction to Delivering Good Governance

The council is committed to ensuring good governance principles and management practices are adopted in all business activities to ensure public trust. This Local Code of Governance provides a public statement that sets out the way in which the council will meet and demonstrate that commitment. It includes the political arrangements, administrative systems, policies and processes as well as the culture and values that underpin arrangements for the effective:

- Allocation of resources in accordance with agreed policies and priorities.
- Sound, transparent and inclusive decision making.
- Management of the organisation, performance and accountability for the use of those resources in order to achieve desired outcomes for service users and communities.

Delivering Good Governance in Local Government Framework 2016, published by CIPFA, provides guidance on the standards for local authority governance in the UK. This Framework sets out seven core principles of governance as detailed in the diagram below and illustrates that good governance is dynamic and involves continuous evaluation and review.

Pendle Borough Council has adopted these principles of good governance and adapted its Local Code to reflect its responsibilities. This is demonstrated through the adoption, monitoring and continued development of this document.

The council's key governance areas and how it will provide assurance that it is complying with these are set out in more detail within its Governance Assurance Framework.

The council recognises that establishing and maintaining a culture of good governance is as important as putting in place a framework of policies and procedures. The council expects councillors and staff to uphold the highest standards of ethics, conduct and behaviour, and to act with openness, integrity and accountability in carrying out their duties.

This Code ensures the council is doing the right things, in the right way. Further information regarding each of the above principles and the behaviours and actions that demonstrate good governance in practice are detailed in Appendix A.

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



2. Monitoring and Review

Regulation 6(1)(a) of the Accounts and Audit regulations 2015 require an authority to conduct a review at least once in a year of the effectiveness of its systems of internal control and include a statement reporting on the review with any published Statement of Accounts. This is known as an Annual Governance Statement.

As such, the council will monitor its governance arrangements for their effectiveness in practice and will review them on a continuing basis to ensure that they are up to date and working effectively. The council's Governance Assurance Framework sets out in more detail how the council will seek assurance on its adherence to the adopted principles of governance.

On an annual basis, the Chief Executive and Leader of the Council will publish an Annual Governance Statement which will:

- Assess how the council has complied with this Code of Corporate Governance.
- Provide an opinion on the effectiveness of the council's arrangements.
- Provide details of how continual improvement in the systems of governance will be achieved.

3 Certification

We hereby certify our commitment to this Code of Corporate Governance and will ensure that the council continues to review, evaluate and develop the council's Governance arrangements to ensure continuous improvement of the council's systems. Councillor



David Whipp

Councillor David Whipp
Leader of the Council



Lawrence Conway

Lawrence Conway
Interim Chief Executive

4 Governance Structure and Responsibilities

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|---------------------------------------|---|
| The Council | <ul style="list-style-type: none"> - Consists of 33 Elected councillors - Approves the Council Plan, Policy and Budgetary Framework - Approves the Constitution - Appoints Committees and Area Committees |
| The Mayor | <ul style="list-style-type: none"> - Is the ceremonial figurehead of the Council - Is the person in charge of managing debate when the Council meet - Is a non-political role - Is voted for every year by the Council |
| Executive | <ul style="list-style-type: none"> - The main decision-making function of the Council - Comprises of various Portfolio Holders who have responsibility for particular areas - Subject to general oversight by the Council - Councillorship is not politically balanced |
| Overview & Scrutiny | <ul style="list-style-type: none"> - Is made up of elected councillors who are not part of the Executive - Has statutory powers to scrutinise decisions the Executive is planning to take, those it plans to implement and those that have already been taken / implemented. - Holds the Executive to account for decisions and actions that affect their communities. |
| Accounts & Audit Committee | <ul style="list-style-type: none"> - Provides independent assurance to the Council on the adequacy and effectiveness of the governance arrangements, risk management framework and internal control environment - Approves the Local Code of Corporate Governance, Annual Governance Statement and the Statement of Accounts |
| Other Regulatory Committees | <p>Comprising:</p> <ul style="list-style-type: none"> - Standards Committee, which promotes high standards of member conduct - Area Committees, which makes decisions on certain planning applications and deals with other development control issues such as enforcement - Taxi Licensing Committee, which deals with all aspects of taxi licensing for which the Council is responsible - Licensing Committee, which deals with all other aspects of local licensing for which the Council is responsible |
| Head of Paid Service | <ul style="list-style-type: none"> - Overall corporate management and operational responsibility for the Council (including overall management responsibility for all employees) - The provision of professional advice to all parties in the decision-making process and responsibility for a system of record keeping for all the Council's decisions. Representing the Council on partnership and external bodies - The Head of Paid Service will determine how the Council's functions are discharged, the number and grade of staff required to discharge the functions and how staff are organised into an overall staff structure |

4 Governance Structure and Responsibilities (Continued)

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| Chief Finance Officer (s151) | <ul style="list-style-type: none"> - Accountable for developing and maintaining the Council's governance, risks and control framework - Ensuring lawfulness and financial prudence of decision-making and the administration of financial powers - Providing advice to all councillors on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity and budget and policy framework issues, and will support and advise councillors and staff in their respective roles - Contributes to the effective corporate management and governance of the Council |
| Monitoring Officer | <ul style="list-style-type: none"> - Monitoring, reviewing and maintaining the Constitution - Ensuring lawfulness and fairness of decision-making - Supporting the Standards Committee and conducting investigations and undertaking other action in respect of matters referred to them by the Standards Committee - Proper Officer for access to information - Advising whether decisions are within the budget and policy framework - Providing advice to all councillors on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity and budget and policy framework issues - Contributes to the effective corporate management and governance of the Council |
| Senior Internal Audit Manager (MIAA) | <ul style="list-style-type: none"> - Provides independent assurance and opinion on the adequacy and effectiveness of the Council's risk management and control framework - Through the internal audit service, delivers an annual programme of risk based audit activity, including counter fraud and investigation activity and makes recommendations for the improvement in the management of risk and control |
| Corporate Leadership Team (CLT) | <ul style="list-style-type: none"> - Implements the policy and budgetary framework set out by the Council and provides advice to committees and the Council on the development of future policy and budgetary issues - Oversees the delivery of the Council Plan and implementation of Council policy |
| Heads of Service / Service Managers | <ul style="list-style-type: none"> - Responsible for developing, maintaining and implementing the Council's governance, risk and control framework - Contribute to the effective corporate management and governance of the Council |
| Corporate Governance Steering Group | <ul style="list-style-type: none"> - Accountability for developing, embedding and maintaining the Council's governance and risk framework, including its information governance and cyber security arrangements |

APPENDIX A

Principles, behaviours and actions that demonstrate good governance in practice at Pendle Council

Pendle Borough Council's Local Code is based on the following principles which we are working towards with the overall aim of 'Achieving the intended outcomes while acting in the public interest at all time'.

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 and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

Sub Principles

Pendle Council is committed to achieving good governance and will:

- | | |
|--|--|
| A1: Behaving with Integrity | <ul style="list-style-type: none"> • Ensure councillors and staff 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 councillors 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 |
| A2: 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. |
| A3: Respecting the rule of law | <ul style="list-style-type: none"> • Ensure councillors 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 staff, other key post-holders, and councillors, 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 |



Pendle Council's commitment to achieving good governance in practice is demonstrated by the following:

- ✓ The Council has a formal Constitution which is reviewed at least annually, amended as required and made publicly available on our website – www.pendle.gov.uk.

The Constitution:

- Sets out how we operate, make decisions and the procedures which are followed to ensure that these are efficient, transparent and accountable to local people.
- Includes the following documents which provide guidance for staff and councillors on the standards of behaviour expected to ensure integrity:
- ✓ Code of Conduct for Councillors (Councillors) – Reviewed in March 2025 to ensure it conforms to the standards set out in the LGA model Councillors Code of Conduct and will provide sufficiently clear guidance on the management of conflicts of interest to ensure appropriate standards are upheld along with their roles as councillors or directors of companies which are wholly or partly owned by the Council. Training delivered 12th June 2025.
- ✓ Code of Conduct for Employees
- ✓ Guidance on the role of a Councillor
 - Outlines the roles and responsibilities of Councillors and Statutory Staff (Head of Paid Service, Monitoring Officer and Section 151 Officer) in line with legislative and regulatory requirements.
- ✓ The Constitution, Policy Framework and HR Policies create the conditions to enable councillors and staff to demonstrate a strong commitment to the rule of the law, and adhere to relevant laws and regulations, allowing them to utilise powers for the benefit of the community.
- ✓ The Council has established a set of core staff values which are intended to underpin all that we do. These are published on our website and include the following ethical values:
 - **Innovation** – We encourage curiosity and innovative ideas, test new ways of working and learn from our mistakes.
 - **Customer Focus** – Feedback from our customers helps us develop services that meet their needs. We inspire trust by being honest, open and committed to doing what is best for them.
 - **Excellence** – We strive to provide quality services to our customers. We approach every challenge with a determination to succeed and improve.
- ✓ The Council's Ethical Framework (e.g. Code of Conduct, Declarations of Interests, Gifts and Hospitality Policy, etc) sets out the standards of behaviour, conduct and values the Council expects of its councillors, staff and those who work with the Council. For example, all councillors must register and declare certain pecuniary interests such as employment, land holdings and contracts with the Council. The register of interests is available on our website at www.pendle.gov.uk. Councillors must declare such interests at meetings which they attend. There are also procedures laid down for staff and councillors relating to the receipt of gifts and hospitality. This ensures that high standards of conduct are maintained and, where appropriate,

safeguards are put in place and action is taken where breaches occur. For example, the Council has a Standards Hearing Panel in place (including an independent persons) to hear any alleged breaches of the Code of Conduct.

- ✓ Further to this, the Council has a suite of Anti-Fraud, Theft and Corruption, Anti-Money Laundering, Anti-Bribery and Whistleblowing Policies which demonstrate our commitment to review / investigate matters that may compromise the Council's values or integrity. These arrangements are reviewed and reported on via the Council's Accounts & Audit Committee, this being the committee charged with oversight of the governance arrangements at the Council. At the heart of these policies is the requirement for all relevant parties to act with integrity.
- ✓ Has in place robust Financial and Contract Procedure Rules and effective procurement arrangements which are embedded to enable the Council to demonstrate good practice, ethical values, compliance with legislation, realise value for money and public accountability. For example, any permitted exemptions to the Council's Contract Procedure Rules are reported to the Executive.
- ✓ Robust Audit and Counter Fraud procedures ensures corruption and misuse of power are dealt with effectively.
- ✓ Corporate training and induction programme ensures that Councillors are offered appropriate training to assist them in effectively executing their duties and understand the standards of behaviour expected of them.
- ✓ All Council decisions must consider legal implications. These are set out in reports to councillors which are published on the Council's website. The Council's Constitution sets out responsibility for decision-making. Certain decisions are reserved to the Full Council with others delegated to the Executive or other Committees, each acting in accordance with the parameters set out in the Constitution.
- ✓ Several functions are delegated to staff for the purposes of decision-making; however, limits on the exercise of delegation are laid down in an approved Scheme of Delegation to Staff within the Constitution. The Council's legal team will advise on the legal implications of proposed decisions and where necessary will engage external legal advisors. The Council's Monitoring Officer and Section 151 Officer have specific responsibility for ensuring legality, for investigating any suspected instances of failure to comply with legal requirements, and for reporting any such instances to councillors.
- ✓ The Annual Internal Audit Plan is focussed on the organisation's assurance framework, core and mandated reviews (including follow-up of previous review recommendations) and risk-based reviews. The delivery of this is monitored by the Accounts & Audit Committee.
- ✓ Complaints Policy and handling guidelines / procedures reviewed and updated in line with the Local Government & Social Care Ombudsman Complaint Handling Code to ensure that we remain accountable for our actions and can deal effectively with issues highlighted when we get it wrong. Updated policy and handling guidelines presented to Extended Management Team in June 2025.

| Actions planned / needed | By who | By when |
|--|---|----------------|
| Review of Contract Procedures Rules undertaken ensuring our procurement arrangements are in line with the Procurement Act 2023 | Director of Resources | July 2025 |
| Deliver procurement training to staff | Head of Finance | September 2025 |
| Improvements to the complaints management and monitoring system and processes implemented | Monitoring Officer / Programme Manager | July 2025 |
| Complaints Policy and Staff Handling Training delivered to service leads and Complaints Co-ordinators | Monitoring Officer / Programme Manager | September 2025 |
| Annual Complaints Report developed and reported to the Executive alongside the Performance Update Report | Monitoring Officer | September 2025 |
| Consider how the Council can further embed the core staff values | Learning & Organisational Development Officer | September 2025 |
| As part of ongoing work with the LGA, our current meeting arrangements will be reviewed to reflect the constitutional positions of the roles of the Leader and Deputy Leader of the Council in a shared administration | Chief Executive / Monitoring Officer | July 2025 |



Principle B: Ensuring openness and comprehensive stakeholder engagement

Local government is run for the public good; organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Sub Principles

Pendle Council is committed to achieving good governance and will:

B1: Openness

- 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

B2: Engaging comprehensively with institutional stakeholders

- 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 shared commitment to change, a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit

B3: Engaging with individual citizens and service users effectively

- 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 councillors and staff 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 taxpayers and service users

Pendle Council's commitment to achieving good governance in practice is demonstrated by the following:

- ✓ Has adopted a Scheme of Delegation with the intention of giving a clear, transparent, effective and accountable decision-making process. Several areas are delegated to staff for the purposes of decision-making; however, limits on the exercise of delegation are laid down in an approved Scheme of Delegation to Staff within the Constitution.

The Council's legal team will advise on the legal implications of proposed decisions and where necessary will engage external legal advisors. The Council's Monitoring Officer and Section 151 Officer have specific responsibility for ensuring legality, for investigating any suspected instances of failure to comply with legal requirements, and for reporting any such instances to councillors.

- ✓ Effectively evidences and records all decisions made in connection with the discharge of its functions and publishes those on the website.
 - This is achieved through the adoption of a standard reporting format in relation to committee reports which ensures all relevant information is provided to enable transparent decision-making.
 - The award of contracts is appropriately documented and the Council maintains and publishes a Contracts Register.
 - All payments to suppliers are published on a monthly basis.
- ✓ Adheres to the various requirements to publish information (in an Open Data format where possible), for example:
 - To comply with the Local Government Transparency Code 2015
 - Draft Statement of Accounts published for public rights of inspection in compliance with Regulation 15(2)(b) of the Accounts and Audit Regulations 2015.
- ✓ Is committed to engaging with the community and other stakeholders on key matters affecting the Council and local communities. For example:
 - A survey with residents (Life in Pendle) will be completed every two years so that we can access an up-to-date summary of the view of citizens on the borough, their neighbourhood and the delivery of public services.
 - Will use various forums and groups to consult / involve communities and service users (formal and informal) to obtain their views and experiences to help determine the most appropriate and effective interventions or course of

- action, such as the community engagement exercise regarding setting the Council's budget in January 2025.
- Communications Strategy sets out the plan for improving communications across the Council with employees, partners, residents and other stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear
- Undertake subject specific consultations as required, such as Local Plan, Council Tax Support Scheme, etc.
- Councillorship of other key regional and sub-regional bodies, such as representation at Lancashire Leaders, Lancashire CFO network, etc
- Use of social media and Friends groups for collecting feedback.
- Corporate Complaints Policy in place.
- ✓ Partnership working is important, and the Council has in place a wide range of arrangements, ranging from small scale local groups (e.g. Parks Friends Groups, Building Bridges, Holiday Activities and Food programme providers, East Lancashire Citizens Advice Service) to larger and more formal partnerships (e.g. public/private partnership with Liberata and joint venture arrangements with Barnfield Investment Properties and Brookhouse Ltd).
- ✓ Recognises and values the diversity of our communities and our workforce. We are committed to providing inclusive services that meet the needs of all our service users (via several community engagement and cohesion work streams) and ensuring that we are an inclusive employer (as at 31st March 2025, 9.37% of the workforce identified themselves as disabled and 12% of staff were considered to be from an ethnic minority group).
- ✓ Has in place Area Committees covering all parts of the borough with defined Terms of Reference and the ability to determine local matters. These meet monthly and are a valuable tool in promoting and encouraging community engagement.
- ✓ Agenda papers and reports together with Minutes and records of decision-making (including 'reasons' for decisions being taken) are made publicly available on the Council website with a public participation section at meetings where appropriate.
- ✓ Responds to Freedom of Information Act requests in a timely manner and the Council Publication Scheme is made available on the Council's website.

| Actions planned / needed | By who | By when |
|---|--|----------------|
| Review all Transparency Code requirements and ensure all published associated documents and Metadata are up to date | Programme Officer – Performance / All Dataset Owners | September 2025 |



Principle C: Defining outcomes in terms of sustainable economic social, and environmental benefits

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

Sub Principles

Pendle Council is committed to achieving good governance and will:

C1: Defining outcomes

- 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
- Manage service users' expectations effectively with regard to determining priorities and making the best use of the resources available.

C2: Sustainable economic, social and environmental benefits

- 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.

Pendle Council's commitment to achieving good governance in practice is demonstrated by the following:

- ✓ Utilises feedback from citizens, service users and institutions collated via various methods, such as Complaints, Life in Pendle Survey, ad-hoc consultations etc when developing the Council Plan and other policies.
- ✓ Strategic vision for the borough is set out in our Council Plan. Our vision is to collaborate with our partners to ensure that:
 - Pendle is a richly characterful place with ambition, opportunities and strong connections.
 - Pendle Borough Council continues working to deliver an effective and efficient Council that aims to foster happy communities thriving in an economically ambitious and sustainable way.
- ✓ Maintains a Council Plan which is supported by an annual corporate programme of delivery and individual Service Plans which outlines its ambitions and promises to our residents and shows how the Council will use its resources to deliver these.

- ✓ Has a robust performance management framework in place establishing the monitoring, review and reporting arrangements for delivery of defined outcomes and outputs. Each service area of the Council understands and manages how it contributes to the delivery of strategic objectives and outcomes. Services are required to set and monitor agreed targets for performance. Performance against and achievement of expected outcomes is monitored regularly via the Council's corporate performance management system (Pentana) and reported quarterly to councillors, Corporate Management Team and the Performance Clinic Panel. Where the expected performance is not being met, then potential intervention measures are considered and implemented where appropriate.



- ✓ Has established risk management arrangements in place which include bi-monthly meetings of the Corporate Governance Steering Group and quarterly meetings of the Accounts & Audit Committee.
- ✓ Produce a Publication Local Plan, in accordance with legislation and national policy that sets the overall strategic direction for the borough for up to the next 15 years.
- ✓ Budget setting process includes sensitivity testing across variation factors such as pay inflation, general inflation, cost of borrowing collection rates.
- ✓ Capital Investment Strategy is linked to corporate objectives and Capital Programme resource allocation.
- ✓ Staff must comply with the Council's Contract Procedure Rules in relation to the buying of goods and services. These set out relevant considerations when reaching decisions on award of contracts and include relevant environmental and sustainability aspects including the achievement of 'social value' in addition to cost.
- ✓ Decisions on the overall level of resources allocated are taken by the Council following recommendations from the Executive. Resources and spending plans are critically reviewed to optimise their use and level of fit with the Council's objectives. Financial planning arrangements are well established and underpinned by a three year forward projection as part of the Council's medium term financial planning arrangements. This includes both capital and revenue budgets
- ✓ Records of decision-making and Minutes are made publicly available on the Council website.
- ✓ Utilises Reachdeck software on the website to help make our online content accessible and usable to everyone, translation services are available upon request in Number One Reception and the Customer Contact Centre is open Monday to Friday 8.45am – 4pm.
- ✓ Demonstrates decision-making that is based on Value for Money (VfM) / Best Value by the implementation of the Contract Procedure Rules and the 'implications' section of reports.

| Actions planned / needed | By who | By when |
|--|--------------------------------|-----------|
| Customer Contact and Digital Strategy to be developed, ensuring alignment with the Council's ICT Strategy and Digital Strategy | Head of Policy & Commissioning | July 2025 |
| Revised report template developed and shared with staff | Democratic Services Manager | July 2025 |



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

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

Sub Principles

Pendle Council is committed to achieving good governance and will:

D1: Defining interventions

- Determine the right mix of corporate (legal, assurance, regulatory and finance) interventions necessary to optimise the achievement of the intended outcomes. 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.

D2: Planning interventions

- 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 services can be adapted to changing circumstances
- 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.

D3: Optimising achievement of intended outcomes

- 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.



Continued >

Pendle Council's commitment to achieving good governance in practice is demonstrated by the following:

- ✓ Planning and control cycles cover strategic and operational plans, ensuring that key priorities/outcomes are identified, and delivery plans are in place to achieve the desired outcomes.
- ✓ Ensures that it forward plans key decisions and reports to allow for effective scrutiny and challenge.
- ✓ Established reporting cycles and timescales in place.
- ✓ S151 Officer and Monitoring Officer are default reviewers for any committee reports where a decision is required to be taken, thus ensuring that relevant implications have been considered.
- ✓ Complaints Policy recognises that customer feedback is a valuable resource for improving the experiences of customers and shaping the design and delivery of our services.
- ✓ Business Continuity framework ensures the resilience of the organisation to any eventuality and to help ensure continuity of service to its key customers.
- ✓ Emergency Planning processes are in place to allow a response to an external incident as part of the Authorities duties under the Civil Contingencies Act 2004.
- ✓ Has an established Performance Management Framework which includes:
 - The use of a comprehensive and interactive performance management software system, Pentana, to track and report on progress on Council Plan priorities and milestones, strategic risks and performance indicators.
 - A basket of Key Performance Indicators (KPIs) which are subject to annual review by Services and Corporate Management Team.
 - Quarterly performance reporting to the Performance Clinic Panel and Executive.
 - Regular review and adaption of the framework to ensure it is an inclusive process for all services and enables timely and effective decision-making.
- ✓ Has in place a programme of transfer of services and facilities to Area Committees.
- ✓ Medium Term Financial Plan (MTFP) is developed by the Section 151 Officer and Head of Finance, with input from Corporate Leadership Team and the Council's Budget Working Group. This is then reviewed and approved by the Executive and Council. The MTFP shows the position over 3 year rolling period and is monitored quarterly.
- ✓ Has in place robust Financial and Contract Procedure Rules and effective procurement arrangements which are embedded to enable the Council to demonstrate good practice, ethical values, compliance with legislation, realise value for money and public accountability.

| Actions planned / needed | By who | By when |
|---|-----------------|----------------|
| Social value needs to be addressed more thoroughly in our business planning and commissioning arrangements. This will be undertaken as part of a review of the Council's Constitution and Procurement arrangements. | Head of Finance | September 2025 |



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

Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind-set, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff councillors. Leadership in local government entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

Sub Principles

Pendle Council is committed to achieving good governance and will:

E1: Developing the entities capacity

- 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 resources.

E2: Developing the capability of the entity's leadership and other individuals

- 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 councillors and each provides a check and a balance for each other's authority
- Develop the capabilities of councillors 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 councillors 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 councillors and staff 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 systemwide 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 support individuals in maintaining their own physical and mental wellbeing.

E3: Optimising achievement of intended outcomes

- 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.

Continued >

Pendle Council's commitment to achieving good governance in practice is demonstrated by the following:

- ✓ Corporate Priority 1 is "Providing High Quality Services and Facilities". The aim is to ensure that, as an organisation, we are suitably placed to deliver the priorities identified for Pendle and its residents. To do this we will continue to develop a council that is as effective and efficient as it can be. We maintain robust financial processes, standards and systems optimising the technology and resources we have available to us, making us more efficient and effective in our service delivery and becoming Digital by Default.
- ✓ Leadership roles are well defined at the Council for staff (in line with the Code of Practice on Good Governance for Local Authority Statutory Staff) and councillors, distinguishing for example the role of Council Leader and the officer being the Head of Paid Service (i.e. the Chief Executive):
 - The Chief Executive leads in implementing strategy and managing the delivery of services and other outputs set by councillors and is responsible for the corporate management of the Council.
 - The Leader gives appropriate overall direction and policy to the Council and works with other authorities to help shape and influence National Policy.
 - The Director of Resources provides leadership in financial strategy and governance and is designated as the Council's Section 151 Officer in accordance with the Local Government Act 1972. The Section 151 Officer ensures compliance with the CIPFA Financial Management Code and complies with the principles set out in the CIPFA Statement on the Role of the Chief Financial Officer in Local Government.
 - The Head of Legal & Democratic Services is appointed the Council's Monitoring Officer. The appointment of a Monitoring Officer is required in accordance with Section 5 of the Local Government and Housing Act 1989. It is the function of the Monitoring Officer to report to Councillors upon any contravention of any enactment or rule of law or any maladministration by the Authority. The Monitoring Officer also has responsibilities under the Council's Ethical Framework relating to the Councillors' Code of Conduct and the Standards Regime.
- ✓ Constitution includes a protocol which reflects the principles underlying the respective Codes of Conduct which apply to councillors and Employees. The shared objective of these codes is to enhance and maintain the integrity of local government and therefore, demands high standards of personal conduct.
- ✓ Constitution and supporting delegations specify the types of decisions that are delegated and those reserved for the collective decision making of the governing body.
- ✓ ICT Strategy is currently in development with the focus being to become Digital by Default, providing councillors and staff with efficient systems and technology, regardless of location, that support them in performing their role and delivering against the priorities in the Council Plan.
- ✓ Workforce Strategy 2024-2027, which has been approved by councillors, is in place and ensures the Council has a workforce which can deliver against the Council Plan, and that it has the right behaviours which reflect the Council's ambitions and values, such as:
 - Holds staff to account for their performance and behaviour through Personal Development Reviews and regular 121s which take account of training and / or development needs.
 - Training and development programmes for both councillors and staff ensures they have the appropriate skills and knowledge to support them in fulfilling their roles and responsibilities, and that they remain up-to-date with current best practise and statutory requirements.
 - Attendance at courses, seminars / webinars and conferences is encouraged for both staff and councillors.
 - Investment in shared learning, training and development of senior and middle management e.g. participation in leadership development programmes, etc.
 - Health and Wellbeing Policy and Strategy helps maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing.
- ✓ Has a suite of HR policies which are subject to periodic review and includes an Agile Working Policy, Learning & Organisational Development Strategy, management of stress and sickness policies, etc and a suite of staff benefits such as Employee Assistance Programme (EAP), free physio appointments, work/life balance policy.
- ✓ Encourages public participation via a variety of methods, such as a published calendar of public meetings, the bi-annual Life in Pendle survey, service specific public consultations and adoption of the Community Engagement Strategy.
- ✓ Makes significant use of partnerships and collaborative working arrangements to enhance the capacity, skills and experience of the organisation to deliver the priorities for Pendle, such as:
 - Joint Venture arrangements, PLACE, Growth Lancashire, Parish and Town Councils, Nelson & Colne College, Vision Board.
 - Accounts and Audit Committee that meets quarterly and has two independent councillors who were appointed for their audit / financial management expertise.
- ✓ Has a robust corporate performance management framework in place which includes holding quarterly Performance Clinics to review how each service is delivering on its priorities as identified in the Council Plan, KPIs and PIs, and Strategic Risk Management with the resources available.
- ✓ Considers the effectiveness of leadership via participation in Peer Reviews and inspections.



- ✓ Is committed to a culture of continuous improvement and has a focus on service delivery and effective performance management. Peer learning is encouraged, and the Council is embedding the findings and recommendations from the previous Corporate Peer Challenges, including the LGA Digital 360 Review.

| Actions planned / needed | By who | By when |
|---|--------------------------------|----------------|
| Annual IT Disaster Recovery / BCP testing plan to be developed | Director of Resources | September 2025 |
| Incorporate findings of the Digital 360 Peer Review into the delivery plans for the Customer Contact and Digital and ICT Strategies to deliver the recommendations which will upskill staff in existing and emerging technology / software. | Head of Policy & Commissioning | September 2025 |



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

Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision-making activities.

A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability.

It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision-making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

Sub Principles

Pendle Council is committed to achieving good governance and will:

F1: Managing Risk

- 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.

F2: Managing Performance

- 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 councillors 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).

F3: Robust Internal Controls

- 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
- 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



Continued >

Sub Principles

Pendle Council is committed to achieving good governance and will:

F4: Managing Data

- 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.

F5: Strong public financial Management

- 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.

Pendle Council's commitment to achieving good governance in practice is demonstrated by the following:

The Council(s):

✓ Has a robust Risk Management Framework in place which includes:

- The Risk Management Strategy and Policy Statement which recognises that risk management is an integral part of the operation of the Council and must be considered in all aspects of decision-making.
- A dynamic Strategic Risk Register which:
 - comprises corporate risks assigned to designated staff, with appropriate countermeasures and an action plan established for each key risk;
 - is formally reviewed on a quarterly basis (as a minimum) with centralised monitoring and reporting via the Council's Performance Management System to the Performance Clinics, Accounts & Audit Committee and Executive;
 - includes an assessment of likelihood and impact for each risk is provided at the quarterly review, particularly if the risk score has changed;
 - links strategic risks to the Council's key priorities so there is clarity over how risk may impact the delivery of those priorities;
 - identifies and documents gaps in assurance for each risk.
- Risks identified relating to the joint venture companies appear in the Strategic Risk Register. These risks are managed in the same way as those relating to the Council's financial plans, other strategies and operational activity.
- Corporate Governance Steering Group and Risk Management Working Group are dedicated to maintaining risk management arrangements under review.
- Internal Audit applying a risk-based approach in the preparation and delivery of the internal audit plan, which includes an annual review of the Council's Risk Management arrangements.
- The requirement for Staff of the Council to consider risk management issues / implications when submitting reports to Committee for consideration by councillors.
- A suite of policies and procedures in relation to Whistleblowing, Anti-Fraud, Theft and Corruption, Anti-Bribery, Anti-Money Laundering and Gifts & Hospitality.

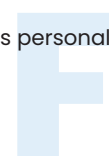
- A suite of Business Continuity Plans is in place, i.e. Business Continuity Policy and Strategy, Strategic Crisis Management Plan, a Local Crisis Management Plan for each main office location and Fleet Street Depot, and a Business Recovery Plan for critical services.
- Senior Managers have been trained in risk management, with training offered to Councillors.

✓ Has a Health and Safety Policy supported by a strategy and management framework. This seeks to ensure compliance with the law and ensure the risks associated with the Health and Safety of those engaging in Council activities are appropriately managed, regularly reviewed and investigations completed where incidents occur.

✓ Safeguarding policy, strategy and procedures actively promotes safeguarding to prevent harm and reduce the risk of abuse, neglect or exploitation to vulnerable adults and children at risk.

✓ Performance Management Framework provides an explicit link between the Council's key priorities and personal objectives of staff and their training and development needs. It includes a suite of outcome-based performance information which demonstrates how the Council is achieving the ambitions detailed within the Council Plan and how its services are performing:

- Performance is regularly reviewed by Senior Staff and Councillors to monitor the effectiveness of the Council's arrangements.
- Annual review by Corporate Management Team of full PI set, including KPIs, to ensure they remain meaningful and appropriate with performance against the basket of KPIs formally reported to the Executive on a quarterly basis.
- Managers regularly review and validate the quality and accuracy of performance data and narratives.
- Internal audit regularly reviews and audits the internal controls of the organisation.
- The Council's staff appraisal system which links personal objectives directly to the Council Plan.



Continued >

- ✓ Committees, boards and meetings create a platform for Councillors and Senior Staff to challenge and discuss key issues before, during and after decisions are made, thus encouraging effective and constructive challenge and debate.
- Committee reports are circulated to key staff and undergo a series of reviews, revisions and comments prior to finalising.
- Senior Managers are responsible for putting into place an appropriate control environment to manage the risks facing their services.
- ✓ Ensures there is an effective internal audit service in place which operates in accordance with the statements, standards and guidelines published by the Auditing Practices Board, CIPFA (particularly the Public Sector Internal Audit Standards (PSIAS) and guide to the role of the Head of Internal Audit) and the Chartered Institute of Internal Auditors. The Internal Audit service produces an annual report providing an opinion on the Council's adequacy and effectiveness of the framework of governance, risk management and control.
- ✓ Internal Audit provider produces a Recommendations Progress Tracker which is reported regularly to Corporate Governance Steering Group (CGSG) and Accounts & Audit Committee with the Minutes from CGSG meetings being presented to CLT.
- ✓ Maintains an effective Accounts & Audit Committee which provides a source of effective assurance regarding arrangements for managing risk, Counter Fraud and maintaining an effective control environment and governance arrangements. It reflects the political composition of the Council and operates in compliance with CIPFA guidance on effective audit committees. Councillorship of this committee includes two independent councillors appointed for their audit / financial management expertise.
- ✓ Ensures that an Annual Accounts & Audit Committee Self Assessment is undertaken and Annual Report compiled.
- ✓ Ensures that effective Counter Fraud and corruption arrangements are embedded across the Council promoting zero tolerance in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA 2014).
- Internal Audit service is responsible for investigating suspected or identified fraud and reports on activities to prevent and detect fraud to the Accounts & Audit Committee.
- The Council participates in the National Fraud Initiative.
- ✓ An Information Governance Framework which sets out the way we handle and process information, in particular, the personal and sensitive data relating to residents, suppliers and employees. Key features of the information governance framework include: -
 - A suite of policies and procedures on the Council's Information and Cyber Security in the form of the Information Security Handbook which is available on the Intranet for all staff to review.
 - A Data Protection Policy and Procedure with nominated staff responsible for providing advice and guidance on Data Protection matters.
 - Compliance with the Local Government Transparency Code and provision of Open Data on The Council's website.
 - A system for dealing with requests for information submitted to the Council under the
 - Freedom of Information Act 2000 (including a regular review of the Council's Publication Scheme).
 - General Data Protection Regulations (GDPR), such as Subject Access Requests (SARs).
 - Regular reviews of the Council's Information Governance and Security arrangements by Internal Audit and external assessors.
 - Formation of the Corporate Governance Steering Group which meets on a bi-monthly basis.
 - Annual Cyber and Information Security & GDPR Training Programme delivered to all staff which incorporates Phishing Tests and targeted enhanced training to high-risk individuals / services. Completion rate and training outcomes reported monthly to Heads of Service and bi-annually to CGSG.
- ✓ An established financial management framework comprising the following:
 - Financial and Contract Procedure Rules as part of the Constitution.
 - Medium-term financial planning using a three-year cycle, updated annually to align resources to The Council's key priorities.
 - Service and financial planning integrated within the corporate performance management cycle.
 - Annual budget process involving scrutiny, challenge and consultation.
 - Sensitivity analysis is built into the budget setting process.
 - Annual review of the adequacy of the level of financial reserves.
 - Regular monitoring by management of revenue and capital budgets with reports to Corporate Management Team and Executive.
 - Rigorous budget monitoring processes in place which are reported to the Executive quarterly.
 - Annual reports to councillors on both the final revenue and capital out-turns compared to the approved budget.
 - Continuous challenge of the scope for securing efficiencies and service improvements.
 - Production of an annual Statement of Accounts compliant with the requirements of local authority accounting practice.
 - Compliance with the requirements established by CIPFA, the public sector accountancy body; specifically ensuring that the Council's financial management arrangements conform with the governance requirements of the CIPFA statement on the Role of the Chief Financial Officer in Local Government (2015).



- A regular review of the Council's Financial Management arrangements.
- Budget Working Group considers benchmarking and unit costs as part of the budget setting process. Areas where unit costs are high are drawn to councillors' attention along with reasons why and potential improvements/efficiencies that could be implemented.
- ✓ Annual Governance Statement (AGS) Action Plan is reviewed regularly with progress reported quarterly to Accounts & Audit Committee.
- ✓ Reports any exemptions granted in respect of tendering requirements specified within the Contract Procedure Rules to the Accounts & Audit Committee.
- ✓ The Asset Management Strategy 2025-2028 sets out how the property portfolio supports the Council's key priorities and objectives and provides direction for the management of the portfolio during the life of the plan, allowing services to concentrate on their operational delivery.

| Actions planned / needed | By who | By when |
|---|---|----------------|
| ROPA and IAR to be developed / updated in accordance with GDPR requirements | Head of Legal & Democratic Services | September 2025 |
| Information Governance Policy to be developed | Head of Legal & Democratic Services | September 2025 |
| Arrangements to be established for the effective document and data management / retention including the development of a Data Retention Policy / Records Management Policy. | Head of Legal & Democratic Services | September 2025 |
| Data Retention policies to be effectively applied | ALL | September 2025 |
| Detailed Information Security Policies to be reviewed and launched (these underpin the Information Security Handbook) | Head of Legal & Democratic Services / Corporate Client & Governance Manager | September 2025 |
| Local Code of Governance and Framework reviewed and published (to be reviewed quarterly) | Corporate Client & Governance Manager | July 2025 |
| Launch Cyber and Information Security & GDPR Training to councillors | Chief Executive / Director of Resources | July 2025 |
| Review and update the Council's Programme and Project Management arrangements to ensure a consistent, clear and effective system is in place | Programme Manager | September 2025 |



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.

Sub Principles

Pendle Council is committed to achieving good governance and will:

G1: Implementing good practice in transparency

- 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 understand.

G2: Implementing good practices in reporting

- Report at least annually on performance, value for money and the stewardship of resources to stakeholders in a timely and understandable way
- Ensure councillors 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.

G3: Assurance and effective accountability

- Ensure that recommendations for corrective action made by external audit are acted upon
- Ensure an effective internal audit service with direct access to councillors 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.



Continued >

Pendle Council’s commitment to achieving good governance in practice is demonstrated by the following:

- The Council(’s):
- ✓ Details their meetings of Council, Executive and other committees on the website with the Minutes also published showing what decisions have been taken and the reason(s) why. Other forms of public accountability reporting include the annual Statement of Accounts and in year financial and performance monitoring reports.
 - ✓ Publishes reports from External Audit online also including their annual report setting out the findings resulting from their audit of the accounts and their assessment of the Council’s arrangements for securing value for money.
 - ✓ Produces the annual financial statements in accordance with the CIPFA Code.
 - ✓ Reports for the public and other stakeholders are written and communicated in a fair, balanced and understandable style, appropriate to the intended audience and ensuring that they are easy to access and understand.
 - ✓ Reports performance against qualitative and quantitative targets and financial targets on a regular basis. Progress updates on the implementation status of audit recommendations are also reported quarterly to the Accounts and Audit Committee. The Internal Audit service complies with the requirements of the Public Sector Internal Audit Standards (PSIAS) and has direct access to councillors and all staff to discharge its responsibilities.
 - ✓ Publishes information in accordance with the Local Government Transparency Code. The Council’s website includes a section on Open Data. Open Data is about being transparent, sharing our information with the wider community and giving them the opportunity to use that data to build useful applications. The data must be in open and machine-readable formats that are easy to reuse where possible
 - ✓ Publication Scheme describes the kinds of information available, where this can be found and provides guidance about how to access personal information and submit a Freedom of Information request.
 - ✓ Forward plan of committee dates and work plans for each committee provides transparency and access to information regarding future decisions.
 - ✓ Reviews its governance arrangements periodically in line with its Local Code of Corporate Governance and associated Assurance Framework and publishes its results in an Annual Governance Statement which is reviewed by the Corporate Governance Steering Group (CGSG), approved by senior management and endorsed by Accounts & Audit Committee prior to formal approval of the Executive.
 - ✓ Annual Governance Statement also includes an annual action plan which is developed to address any weaknesses identified in its governance arrangements. This is regularly monitored and progress reported quarterly to the Corporate Governance Steering Group and Accounts & Audit Committee.
 - ✓ Recommendations for corrective action made by internal and external audit and other regulatory bodies are monitored to ensure that they are acted upon and progress is reported to the Accounts & Audit Committee.
 - ✓ Places an emphasis on ‘plain English’ in all reports and public documents and has defined standards for council publications.
 - ✓ Internal audit work is undertaken by a third party which ensures objectivity and compliance with Public Sector Internal Audit Standards (PSIAS).
 - ✓ Continues to strive to comply with the accessibility standards that we have to meet, namely the Website Content Accessibility Guidelines (WCAG) 2.2 Level AA.
 - ✓ Financial procedures and framework include accountability arrangements, and any Contract Procedure Rules Exemptions are reported to Accounts & Audit Committee.
 - ✓ Welcomes and invites peer challenge reviews and inspections from regulatory bodies and will act on any recommendations arising as appropriate.

| Actions planned / needed | By who | By when |
|--------------------------|--------|---------|
| | | |





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