Annual Assessment and Review Improvement Plan 2012

MERSEYSIDE WASTE DISPOSAL AUTHORITY
Assurance and evidence in support of the Authority's Annual Governance Statement

Objective 1 - Establishing Principal Statutory Obligations and Organisational Objectives
Step 1: In support of objective 1 – Mechanism established to identify principal statutory obligations

Examples of assurance:	Evidenced by:	Areas of Improvement (Referenced to Action Plan)
1. Responsibilities for statutory obligations are formally established	Procedural Rules and Scheme of Delegation. Appointment of Committees inc delegation and terms of reference. Job Descriptions (inc. Statutory Officers). Organisational charts.	CG 25 - Review of HR Procedures with reference to Chief Executive
2. Record held of statutory obligations	Accessible record of statutory obligations produced through Annual Performance Plan. Environmental Law and other legislative subscriptions. Legal library held by Monitoring Officer. Review of statutory duties undertaken as part of Operational Review in 2010.	CG 1 – Identify potential changes to local government legislation and filter to relevant staff.
3. Effective procedures to identify, evaluate, communicate, implement, comply with and monitor legislative change exist and are used	Management Structure ensures this through existing management processes. Suitably qualified and experienced employees are appointed and selected against accurate and specific job descriptions and person specifications. Induction Process for new staff.	CG 1 – Identify potential changes to local government legislation and filter to relevant staff. CG 2 - Continuous Professional Development of Statutory Officers CG 18 - Obtain District Council's confirmation of affordability for Final Business Case for Resource

Examples of assurance:	Evidenced by:	Areas of Improvement (Referenced to Action Plan)
	Subscribed to receive electronic parliamentary updates to highlight forthcoming legislative changes. Reports to Members where necessary on implications of changes to / new legislation. Corporate Training Programme and Member Training & Development Plan. Contract for Professional Legal Advice. EMS legal compliance procedures and reviews	Recovery Contract
4. Effective action is taken where areas of non-compliance are found in either mechanism or legislation	Comments and Complaints System established to record and monitor service user satisfaction. Internal / External audit reports are reported to the Authority and action plans agreed. Management report produced for Comment and Complaints System performance. Performance Management Framework. Environmental Monitoring System.	

Step 2: In support of Objective 1 – Mechanism in place to establish organisational objectives

Examples of assurance:	Evidenced by:	Areas of Improvement
1. Consultation with stakeholders on priorities and objectives	Joint Recycling and Waste Management Strategy Merseyside (JRWMSM) Consultation. Development of Inter Authority Agreement. Communications Strategy. Senior Officers Working Group and Sub Groups (including implementation of JRWMSM actions) Stakeholder & Community Liaison Plan (WMRC Contract). WMRC User Surveys.	CG 3 - Signing of Inter Authority Agreement by all Merseyside partners CG 4 - Signing of Inter Authority Agreement between MWDA and Halton CG 5 - Waste Management Recycling Contract (WMRC) – User Survey Analysis CG 26 - Implementation of JRWMSM Action Plan
2. The authority's priorities and organisational objectives have been agreed (taking into account feedback from consultation).	The Corporate Plan takes into account the European, National, Regional and Merseyside agenda in developing its aims and objectives. Consultation with the Merseyside and Halton councils and their plans used to inform the Authority's strategies and planning processes. Three year Corporate Plan reviewed during Annual Service Planning Process. Chief Executive's forward priorities set by Members.	CG 6 - Delivery of Strategic and Operational Reviews
3. Priorities and objectives are aligned to principal statutory obligations and relate to available funding	The principal statutory obligations are currently recognised within the Corporate Plan and Annual Service Plans and executed through waste contracts with financial constraints recognised. Inter Authority Agreement defines partnership approach / responsibilities. The levy apportionment mechanism has been changed	CG 7 - Annual review of Medium Term Financial Strategy CG 8 – Identification of Future Levy Options for Merseyside District Councils

	to one which is more tonnage based and better reflects the 'polluter pays' principle. Affordability envelope agreed with Merseyside District Councils. JRWMSM in place and ratified by MWDA	
4. Objectives are reflected in departmental plans and are clearly matched with associated budgets	The Authority's Corporate Plan is implemented through the Annual Service Plans which include key projects and how they contribute to Corporate Objectives. The Authority prepares three year budgets as part of its forward planning.	CG 9 - Review of Capital Strategy
5. The authority's objectives are clearly communicated to staff and to all stakeholders, including partners.	The Authority has an established performance management framework which sets out the Authority's vision, aims and objectives within its Corporate Plan which is published in its Annual Performance Plan. The Corporate Plan and Annual Service Plans used as part of the Staff Development process to illustrate a 'golden thread' approach. Performance reports produced quarterly and tabled at Authority Meetings. Partnership Performance Report Produced.	

Step 3: In support of objective 1 – Effective corporate governance arrangements are embedded within the authority

Examples of assurance:	Evidenced by:	Areas of Improvement
1. Code of corporate governance established	A Code of Corporate Governance in line with the CIPFA/SOLACE guidance relevant to the type of authority has been adopted by the authority. The Code is approved by Members on an annual basis and published on the Authority's website. Statutory Officers utilise subscription updates to keep track of changes to best practice framework.	
2. Review and monitoring arrangements in place	The Code itself incorporates a review process to ensure it remains up to date, implemented by the Primary Assurance Group (PAG). An annual report on compliance with the Code of Corporate Governance is prepared and submitted to members. External auditors report on adequacy of corporate governance arrangements and internal auditors provide quality assurance. An action plan is prepared to address any significant identified weaknesses in complying with the Code and is monitored by the PAG.	CG 14 - Review Authority's position regarding Member Code of Conduct / Standards Board
3. Committee charged with governance responsibilities	The Authority is the body charged with governance responsibilities. An Audit and Governance Committee is formed each year to deal with governance issues in the absence of a full Authority Meeting. The Audit and Governance Committee has established delegations, terms of reference and reports its proceedings to the Authority.	CG 14 - Review Authority's position regarding Member Code of Conduct / Standards Board

4. Governance training provided to key officers and all members	Induction training for new employees (including agency staff) and all new Members in place.	CG 2 - Continuous Professional Development of Statutory Officers CG 23 – Review of Member Training and Development
5. Staff, public and other stakeholder awareness of corporate governance	Principal documents including procedural rules are reviewed and circulated annually. Code of Corporate Governance and other key documents are published on the Authority's website. Employee Handbook incorporates procedural rules, etc which is reviewed annually. Document Control Library in place.	CG 22 - Review of Governance Arrangements (Authority Meetings) CG 10 - Production of a Guide for MWDA Members

Step 4: In support of objective 1 – Performance management arrangements are in place.

Examples of assurance:	Evidenced by:	Areas of Improvement
1. Comprehensive and effective performance management systems operate routinely	The Authority's Performance Management Framework identifies Key Performance targets through Corporate and Service Plans. Quarterly reports submitted to Members of the Authority. Executive Management Team monitor performance through monthly management reports. Comparisons made on yearly, quarterly and monthly performance. Benchmarking takes place for key indicators Approved Data Quality Strategy. Waste Management Recycling Contract (WMRC) includes contractual performance monitoring. Methodology for mass balance of waste inputs and outputs in place.	CG 27 - Delivery of Corporate Training Programme (inc. Scheme of Delegation, Financial Instructions, Whistleblowing)
2. Key performance indicators are established and monitored	Performance Indicators are produced in various formats for a variety of audiences including public documents and quarterly performance report. Monthly report provided to Chairperson JRWMSM development re carbon economy Performance Data User Group.	
3. The authority knows how well it is performing against its planned outcomes	Quarterly reports presented to Members and published on website. Internal / external auditing of key performance indicators.	CG 28 - Review of publication of budget monitoring information

	Quarterly budget monitoring reports are produced.	
4. Knowledge of absolute and relative performances achieved is used to support decisions that drive improvements in outcomes	JMWMS and Contract Management identify key performance targets and monitoring reports are regularly produced. Performance targets in subsequent corporate and service plans are revised in the light of actual performance Continuous improvement is strived for in the development of the Annual Service Plans and reported to the Executive Management Team. Performance targets and monitoring used to inform partnership working through Performance Data Group and Senior Officers Working Group. Senior Management Team Meetings	CG 11 - Senior Officer Working Group (SOWG) to establish process of monitoring delivery of new Joint Recycling and Waste Management Strategy for Merseyside (JRWMSM) including annual performance report.
5. The authority continuously improves its performance management	The performance management systems are regularly reviewed through the executive management team and updated to take account of organisational changes, audit recommendations and in terms of technology development.	

Step 1a – In support of Objective 1 - Apply the Six CIPFA/SOLACE Core Principles
Focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area

The code should reflect the requirements for local authorities to:	Source documents/good practice/other means that may be used to demonstrate compliance	Areas of Improvement
1. develop and promote the authority's purpose and vision	Corporate Plan reviewed 2011 and Service Plans produced annually. Corporate Training Programme JRWMSM – Education and Awareness	
2. review on a regular basis the authority's vision for the local area and its impact on the authority's governance arrangements	Corporate Plan is a three year plan but reviewed annually. Service Plans produced annually and incorporate governance development through annual CG review. Joint Recycling and Waste Management Strategy for Merseyside 9JRWMSM) Member workshops undertaken to review vision and aims.	CG 6 - Delivery of Strategic and Operational Reviews
3. ensure that partnerships are underpinned by a common vision of their work that is understood and agreed by all parties	Joint Municipal Waste Management Strategy. Memorandum of Understanding Inter Authority Agreements. Representation on boards (MWHL, BML). Merseyside & Halton Waste Partnership. Senior Officer Working Group.	CG 3 - Signing of Inter Authority Agreement by all Merseyside partners. CG 4 - Signing of Inter Authority Agreement between MWDA and Halton CG 11 - Senior Officer Working Group (SOWG) to establish process of monitoring delivery of new Joint Recycling and Waste Management Strategy for Merseyside (JRWMSM) including annual performance report.

4. publish an annual report on a timely basis to communicate the authority's activities and achievements, its financial position and performance	Annual Performance Plan. Annual Statement of Accounts.	
5. decide how the quality of service for users is to be measured and make sure that the information needed to review service quality effectively and regularly is available	WMRC service measures including user surveys. Stakeholder & Community Liaison Plan (WMRC Contract). Complaints System reporting and satisfaction surveys. Waste Operations Group User Surveys (WMRC Contract).	CG 5 - Waste Management Recycling Contract (WMRC) – User Survey Analysis
6. put in place effective arrangements to identify and deal with failure in service delivery	Complaints Procedure. Performance standards within current and future contracts.	CG 5 - Waste Management Recycling Contract (WMRC) – User Survey Analysis
7. decide how value for money is to be measured and make sure that the authority or partnership has the information needed to review value for money and performance effectively.	Performance Management Framework. Sustainable Procurement Policy. Data Quality Strategy. Environmental Monitoring System. VFM Audit by District Auditor. WMRC Service Delivery Plans identified annually. Treasurer included in Chief Finance Officer Meetings. Interim Contract Procurement RRC Procurement	CG 12 - Value for Money Assessment in relation to Operational / Strategic Reviews.

8. ensure that timely, accurate and impartial financial advice and information is provided to assist in decision making and to ensure that the authority meets its policy and service objectives and provides effective stewardship of public money and value for money in its use.	Financial Procedural Rules Contract Procedural Rules Financial Instructions Authority reports include financial implications. Financial performance reporting in Performance Reports	CG 7 - Annual review of Medium Term Financial Strategy CG 8 - Identification of Future Levy Options for Merseyside District Councils CG 19 – Review of Financial Instructions
9. ensure that the authority maintains a prudential financial framework; keeps its commitments in balance with available resources; monitors income and expenditure levels to ensure that this balance is maintained and takes corrective action when necessary.	Review of prudential and treasury management indicators. Report to Members on budgeted prudential indicators as part of the annual budget approval exercise. Report to Members on outturn of actual vs budgeted prudential indicators as part of Outturn report to Members. Update Members during the year where significant deviations from plans are identified. Annual budget setting exercise – including three year forecast – to ensure the Authority plans to keep expenditure for capital and revenue within its means. Discussion of Levy Strategy with constituent District Councils early and regularly before the levy is set.	

	Provision of quarterly monitoring information during the year to ensure spending continues to be within planned levels – take action where this is not the case.	
10. ensure compliance with CIPFA's Code on a Prudential Framework for Local Authority Capital Finance and CIPFA's Treasury Management Code.	Review of prudential and treasury management indicators. Report to Members on budgeted prudential indicators as part of the annual budget approval exercise. Report to Members on outturn of actual vs budgeted prudential indicators as part of Outturn report to Members Update Members during the year where significant deviations from plans are identified.	

Step 2a – In support of Objective 1 - Apply the Six CIPFA/SOLACE Core Principles Members and officers working together to achieve a common purpose with clearly defined functions and roles		
The local code should reflect the requirements for local authorities to:	**Source documents/good practice/other means that maybe used to demonstrate compliance**	**Areas of Improvement**
1. set out a clear statement of the respective roles and responsibilities of the executive and of the executive's members individually and the authority's approach towards putting this into practice	Procedural Rules and Scheme of Delegation. Appointment of Lead Members / Portfolios and representations on other bodies. Member Training and Development Plan.	CG 10 - Production of a Guide for MWDA Members CG 6 - Delivery of Strategic and Operational Reviews CG 14 - Review Authority's position regarding Member Code of Conduct / Standards Board
2. set out a clear statement of the respective roles and responsibilities of other authority members, members generally, senior officers and of leadership team and its members individually	Procedural Rules and Scheme of Delegation. Job Descriptions.	CG 10 - Production of a Guide for MWDA Members CG 25 - Review of HR Procedures with reference to Chief Executive CG 14 - Review Authority's position regarding Member Code of Conduct / Standards Board
3. ensure that the Chief Finance Officer reports directly to the Chief Executive and is a member of the leadership team with a status at least equivalent to other members. If different organisation arrangements are adopted, explain the reasons publicly, together with how these delver the same impact.	Treasurer is a member of the Executive Management Team. Organisational structure establishes direct accountability of Treasurer to Members.	
4. determine a scheme of delegation and reserve powers within the constitution,	Scheme of Delegation.	CG 27 - Delivery of Corporate Training Programme

including a formal schedule of those matters specifically reserved for collective decision of the authority taking account of relevant legislation and ensure that it is monitored and updated when required.	Statutory Instruments and Regulations.	(inc. Scheme of Delegation, Financial Instructions, Whistleblowing)
5. make a chief executive or equivalent responsible and accountable to the authority for all aspects of operational management	Job Descriptions and Service Plans. Chief Executive's Annual Appraisal	
6. ensure that the Authority's governance arrangements allow the Chief Finance Officer direct access to the Chief Executive Officer and to other leadership team members.	Organisational structure establishes direct accountability of Treasurer to Members.	
7. develop protocols to ensure that the chairperson and chief executive (or equivalent) negotiate their respective roles early in the relationship and that a shared understanding of roles and objectives is maintained	Member and Staff Induction. Member / Officer Protocol. Chairman's Briefings. Chief Executive's Annual Appraisal	
8. make the Chief Financial Officer responsible to the authority for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal financial control	Appointment of Treasurer to the Authority. Financial Procedural Rules. Director of Finance - Job Description – includes reference to Statutory Role of Treasurer – which means the role under the Accounts and Audit Regs is applied in full Committee papers include a standard section re	CG 19 – Review of Financial Instructions

	Financial implications	
9. appoint a professionally qualified Chief Finance Officer whose core responsibilities include those set out in the Statement on the Role of the Chief Finance Officer in Local Government and ensure that they are properly understood throughout the Authority.	Director of Finance – CIPFA Membership and accountancy qualifications specified in the post's person specification as essential. Scheme of Delegation establishes powers.	
10. ensure that the Chief Finance Officer: • Leads the promotion and delivery by the whole organisation of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively; • Has a line of professional accountability for finance staff throughout the organisation	Financial Strategy reviewed at least annually. Organisational structure and Service Level Agreements. Treasurer promotes prudent use of the Authority's finances. Treasurer is responsible for the accountant and financial services	CG 7 - Annual review of Medium Term Financial Strategy CG 8 - Identification of Future Levy Options for Merseyside District Councils
11. ensure that budget calculation are robust and reserves adequate, in line with CIPFA's guidance.	The budget follows prudent guidelines and is not done in isolation but with service managers to ensure it is robust. Reserves are established both to deal with foreseen events and unplanned – the reserve level is agreed as part of the budget and the risks attached to reserve	

	levels form part of the decision making process in line with CIPFA's guidelines.	
12. ensure that appropriate management accounting systems, functions and controls are in place so that finances are kept under review on a regular basis. These systems, functions and controls should apply consistently to all activities including partnership arrangements, outsourcing or where the Authority is acting in an enabling role.	Service Level Agreements in place with St Helens MBC Corporate Services provide in house financial systems which are kept under review by the Corporate Services Manager	CG 19 – Review of Financial Instructions
13. make a senior officer (usually the monitoring officer) responsible to the authority for ensuring that agreed procedures are followed and that all applicable statutes, regulations are complied with	Appointment of Clerk to the Authority and Monitoring Officer – respective roles defined within Procedural Rules and Job Descriptions. Contract for Professional Legal Advice.	CG 19 – Review of Financial Instructions
14. develop protocols to ensure effective communication between members and officers in their respective roles	Member/Officer protocol (reviewed September 2010).	
15. set out the terms and conditions for remuneration of members and officers and an effective structure for managing the process including an effective remuneration panel (if applicable)	Member Allowance Scheme. Officer Conditions of Service.	
16. ensure that effective mechanisms exist to monitor service delivery	Performance Management Framework. ISO 14001 – Environmental Management. Waste Contracts Performance Arrangements including work of Compliance Officers.	
17. ensure that the organisation's vision, strategic plans, priorities and targets are developed through robust mechanisms, and in consultation with	JRWMSM in place. Statutory Performance Targets.	

the local community and other key stakeholders, and that they are clearly articulated and disseminated	Senior Officer Working Group. Stakeholder Liaison Panel. Chief Executive's Annual Appraisal	
18. Establish a medium term business and financial planning process to deliver strategic objectives including: • a medium term financial strategy to ensure sustainable finances; • a robust annual budget process that ensures financial balance; • a monitoring process that enables this to be delivered; • ensure that these are subject to regular review to confirm the continuing relevance of assumptions used.	Corporate Plan Budget Planning Financial Strategy reviewed annually – particularly in light of proposed new contracts and the Levy strategy. A sinking fund has been established to offset future large scale increases in the levy. The revised estimate and outturn processes ensure financial plans are reviewed robustly. Chief Executive's Annual Appraisal	CG 7 - Annual review of Medium Term Financial Strategy CG 12 - Value for Money Assessment in relation to Operational / Strategic Reviews.
19. when working in partnership ensure that members are clear about their roles and responsibilities both individually and collectively in relation to the partnership and to the authority	Joint Municipal Waste Management Strategy. Inter Authority Agreements. Representation on Joint Boards. Project Plans, Statement of Funding and representation on Project Boards (Eg. Procurement).	CG 10 – Production of a Guide for MWDA Members
20. when working in partnership: - ensure that there is clarity about the legal status of the partnership - ensure that representatives or organisations both understand and make clear to all other partners the extent of their authority to bind their organisation to partner decisions.	Inter Authority Agreements. Shareholders Agreement. Senior Officer Working Group Terms of Reference. Statutory Officer Roles.	CG 3 - Signing of Inter Authority Agreement by all Merseyside partners CG 4 - Signing of Inter Authority Agreement between MWDA and Halton

Step 3a – In support of Objective 1 - Apply the Six CIPFA/SOLACE Core Principles
Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour

The local code should reflect the requirements for local authorities to:	Source documents/good practice/other means that may be used to demonstrate compliance	Areas of Improvement
1. ensure that the authority's leadership sets a tone for the organisation by creating a climate of openness, support and respect	Code of Conduct. Performance Management Framework. Staff Development Scheme. HR Strategy including training in relevant HR policies. Strategic Review process. Recognition of Staff Committee.	
2. ensure that standards of conduct and personal behaviour expected of members and staff, of work between members and staff and between the authority, its partners and the community are defined and communicated through codes of conduct and protocols	Member/Officer Protocol. Officer Code of Conduct. Anti Fraud and Corruption Strategy (reviewed 2011) Communications Protocol for RRC Participants. Members Code of Conduct (at host Authorities). Declarations of Interest by Members (registered at host Authorities). Declarations of Interest by senior officers.	CG 14 - Review Authority's position regarding Member Code of Conduct / Standards Board CG 29 - Review of Officer Code of Conduct
3. put in place arrangements to ensure	Procedural Rules.	CG 13 - Ensure compliance with any new guidance

that members and employees of the authority are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders and put in place appropriate processes to ensure that they continue to operate in practice	Codes of Conduct and Declarations of Interest. Equality and Diversity Policy (Updated following Equality Act 2010). Declaration of Interests Gifts and Hospitalities Procedure	in relation to Equality Act 2010 CG 14 - Review Authority's position regarding Member Code of Conduct / Standards Board
4. develop and maintain shared values including leadership values both for the organisation and staff reflecting public expectations and communicate these with members, staff, the community and partners	Officer Code of Conduct (Reviewed in 2008). Host authority Codes of Conduct for Members collated. Waste Management Recycling Contract Service Delivery Plans.	CG 6 - Delivery of Strategic and Operational Reviews
5. put in place arrangements to ensure that procedures and operations are designed in conformity with appropriate ethical standards, and monitor their continuing effectiveness in practice	Codes of Conduct. HR Strategy.	CG 14 - Review Authority's position regarding Member Code of Conduct / Standards Board
6. Ensure that systems and processes for financial administration, financial control and protection of the Authority's resources and assets are designed in conformity with appropriate ethical standards and monitor their continuing effectiveness in practice.	Internal and External Auditing Procedural Rules and Financial Procedures Corporate Services provide in house financial systems and an SLA is in place to ensure external systems are adequate and effective in practice	
7. develop and maintain an effective standards committee	Members' Host Authority Standards / Code of Conduct arrangements	

8. use the organisations shared values to act as a guide for decision making and as a basis for developing positive and trusting relationships within the authority	Performance Management Framework. Team Meetings / Briefings Intranet establishes effective communications. Annual Corporate Training Programme. HR Policies.	CG 6 - Delivery of Strategic and Operational Reviews
9. in pursuing the vision of a partnership, agree a set of values against which decision making and actions can be judged. Such values must be demonstrated by partners' behaviour both individually and collectively.	Waste Management Recycling Contract Service Delivery Plans Memorandum of Understanding JRWMSM Treasurer's Group	CG 3 - Signing of Inter Authority Agreement by all Merseyside partners CG 4 - Signing of Inter Authority Agreement between MWDA and Halton CG 11 - Senior Officer Working Group (SOWG) to establish process of monitoring delivery of new Joint Recycling and Waste Management Strategy for Merseyside (JRWMSM) including annual performance report.

Step 4a – In support of Objective 1 - Apply the Six CIPFA/SOLACE Core Principles
Taking informed and transparent decisions which are subject to effective scrutiny and managing risk

The local code should reflect the requirements for local authorities to:	Source documents/good practice/other means that may be used to demonstrate compliance	Areas of Improvement
1. develop and maintain an effective scrutiny function which encourages constructive challenge and enhances the organisation's performance overall.	Scrutiny function delivered through Scheme of Delegation. Authority meetings deliver the scrutiny function.	CG 16 - Annual statement to district councils regarding scrutiny CG 30 – Freedom of Information Publication Scheme – finalise review
2. ensure an effective internal audit function is resourced and maintained.	Service Level Agreement for Internal Audit Audit Plans This is in line with the Treasurer's statutory responsibilities under the Accounts and Audit Regulations	
3. develop and maintain open and effective mechanisms for documenting evidence for decisions and recording the criteria, rationale and considerations on which decisions are based	Scheme of Delegation and documented sub-delegations. Key Decisions recorded in Authority minutes. Agenda and minutes published on website. Standardised template for Key Decision reports. Forward Plan published monthly on website. Standard format for Executive Decisions. Executive Decisions published on website. Admin Decisions recorded. Access to Information Procedural Rules.	CG 24 – Issue legal clarification and advice to staff re Authority Name
4. put in place arrangements to safeguard	Members comply with their host authority's Code of	CG 14 - Review Authority's position regarding

against conflicts of interest on behalf of members and employees can be avoided and put in place appropriate processes to ensure that they continue to operate in practice	Conduct. Copies of Members' registered interests collated. Related Party Transaction Declarations by Senior Officers annually. Anti Fraud and Corruption Strategy. Code of Conduct for Officers.	Member Code of Conduct
5. develop and maintain an effective audit committee (or equivalent) which is independent of the executive and scrutiny functions or make other appropriate arrangements for the discharge of the functions of such a committee	Audit and Governance Committee Terms of Reference.	
6. ensure that the Authority's governance arrangements allow the Chief Finance Officer direct access to the Audit Committee and external audit.	Organisational structure establishes direct accountability of treasurer to Members.	
7. put in place effective transparent and accessible arrangements for dealing with complaints	Comments and Complaints Procedure. Quarterly Reports	
8. ensure that those making decisions whether for the authority or partnership are provided with information that is fit for the purpose – relevant, timely and gives clear explanations of technical issues and their implications.	Member Training and Development including Induction process. Report Writing Guide for Officers. Scrutiny Panel for RRC Procurement	CG 10 - Production of a Guide for MWDA Members CG 23 - Review of Member Training and Development

9. ensure the provision of clear, well presented, timely, complete and accurate information and reports to budget managers and senior officers on the budgetary and financial performance of the Authority.	Quarterly Budget Monitoring Reports Finance reported in Quarterly Performance Report Budgets are loaded onto the financial information system and budget managers access reports regularly	CG 20 - Budget profiles to be developed to ensure patterns of expenditure can be monitored more effectively
10. ensure that proper professional advice on matters that have legal or financial implications is available and recorded well in advance of decision making and used appropriately	Financial and legal advice considered at Chairman's Briefings and relevant advice recorded within Authority reports.	
11. ensure the Authority's governance arrangements allow the Chief Finance Officer to bring influence to bear on all material decisions.	Organisational structure establishes direct accountability of treasurer to Members. Director of Finance attends all Authority Meetings	
12. Ensure that advice is provided on the levels of reserves and balances in line with good practice guidance.	The budget report process ensures members are advised of the levels of reserves and the reasons for them.	
13. ensure that risk management is embedded into the culture of the authority , with members and managers at all levels recognising that risk management is part of their job	Risk Management Strategy (Last Reviewed 2011)	
14. ensure the Authority's arrangements for financial and internal control and for managing risk are addressed in annual governance reports.	The Annual Governance Statement confirms arrangements. Confirmation from chairperson regarding arrangements to prevent fraud and corruption annually.	
15. ensure the Authority puts in place effective internal financial controls covering codified guidance, budgetary	Financial Procedural Rules Contract Procedural Rules	

systems, supervision, management review and monitoring, physical safeguards, segregation of duties, accounting procedures, information systems and authorisation and approval processes.	Financial Instructions	
16. ensure that effective arrangements for whistle blowing are in place to which staff and all those contracting with the authority have access	Whistleblowing Policy – included in Corporate Training	CG 27 - Delivery of Corporate Training Programme (inc. Scheme of Delegation, Financial Instructions, Whistleblowing)
17. actively recognise the limits of lawful activity placed on them by, for example the ultra vires doctrine but also strive to utilise powers to the full benefit of their communities	Constitution. Monitoring officer provisions. Statutory provision.	CG 6 - Delivery of Strategic and Operational Reviews
18. recognise the limits of lawful action and observe both the specific requirements of legislation and the general responsibilities placed on local authorities by public law	Legal / QC advice sought where appropriate and collated centrally. Legislative monitoring through subscription service and officer research role.	
19. observe all specific legislative requirements placed upon them, as well as the requirements of general law, and in particular to integrate the key principles of good administrative law – rationality, legality and natural justice into their procedures and decision making processes.	Statutory Officer provisions Job Description / Person Specifications Statutory provision. Corporate Social Responsibility Policy. Equality Act 2010 implications included in Report Writing Guide for Officers.	CG 13 - Ensure compliance with any new guidance in relation to Equality Act 2010

Step 5a – In support of Objective 1 - Apply the Six CIPFA/SOLACE Core Principles Developing the capacity and capability of members and officers to be effective		
The local code should reflect the requirements for local authorities to:	**Source documents/good practice/other means that may be used to demonstrate compliance**	**Areas of Improvement**
1. provide induction programmes tailored to individual needs and opportunities for members and officers to update their knowledge on a regular basis	Staff Development Scheme including Training Plan. Member Training and Development Plan including Induction Process. HR Strategy. Recruitment and Retention Strategy.	CG 23 - Review of Member Training and Development
2. ensure that the statutory officers have the skills, resources and support necessary to perform effectively in their roles and that these roles are properly understood throughout the authority	Job Descriptions / Person Specifications. Performance Management Framework. Staff Development Interviews Organisational Structures	CG 2 - Continuous Professional Development of Statutory Officers
3. ensure the Chief Financial Officer has the skills, knowledge experience and resources to perform effectively in both the financial and non-financial areas of their role.	Recruitment Process Person Specifications Staff Development Scheme	CG 2 - Continuous Professional Development of Statutory Officers
4. review the scope of the Chief Finance Officer's other management responsibilities to ensure financial matters are not compromised.	The Chief Finance Officer contributes to the management of the Authority through EMT – but this does not impact on the overall ability to continue to the financial management of the Authority	
5. provide the finance function with the resources, expertise and systems necessary to perform its role effectively.	Service Level Agreements in place with St Helens MBC Corporate Services provide the internal resources and functions that enable the finance function to be effective. Audit undertaken annually	

6. assess the skills required by members, officers and managers and make a commitment to develop those skills to enable roles to be carried out effectively	Staff Development. Training and Development Plans for Officers and Members. Corporate Training Programme. Management Training Programme. Skills Auditing.	CG 23 - Review of Member Training and Development
7. embed financial competencies in person specifications and appraisals.	Director of Finance Person Specification	CG 21 - Financial management as part of the budget holders role to be developed further.
8. ensure that Councillors' roles and responsibilities for monitoring financial performance/budget management are clear, that they have adequate access to financial skills and are provided with appropriate financial training on an ongoing basis to help them discharge their responsibilities.	Determination of Portfolios Member Training and Development Plan	CG 23 - Review of Member Training and Development
9. develop skills on a continuing basis to improve performance including the ability to scrutinise and challenge and to recognise when outside expert advice is needed	Member Training and Development supports MWDA role. Wider Member training delivered by host authorities. Performance Management Framework linked to Corporate Plan and ultimately the Staff Development Scheme to identify training needs.	CG 15 - Skills Audit to be used to identify internal skill sets prior to engagement of external consultants.
10. ensure that effective arrangements are in place for reviewing the performance of the executive as a whole and of individual members and agreeing an action plan which might for example aim to address any training or development	Performance Management Framework linked to Corporate Plan and ultimately the Staff Development Scheme to identify training needs. PMF Reporting including monthly reports to executive management team and quarterly performance reports	

needs	to Members.	
11. ensure that effective arrangements are in place designed to encourage individuals from all sections of the community to engage with, contribute to and participate in the work of the authority	Consultation Processes in relation to strategy development and sites and planning processes. WMRC Stakeholder and Community Liaison Advisory Panel.	
12. ensure that career structures are in place for members and officers to encourage participation and development	Staff Development Scheme. HR Strategy. Annual review of Member Training and Development. Recruitment and Retention Strategy.	

Step 6a – In support of Objective 1 - Apply the Six CIPFA/SOLACE Core Principles Engaging with local people and other stakeholders to ensure robust public accountability		
The local code should reflect the requirements to:	**Source documents/good practice/other means that may be used to demonstrate compliance**	**Areas of Improvement**
1. make clear to themselves, all staff and the community, to whom they are accountable and for what	Consultation processes. Corporate Plan and Annual Performance Plan.	
2. consider those institutional stakeholders to whom they are accountable and assess the effectiveness of the relationships and any changes required	Inter Authority Agreements and Joint Municipal Waste Management Strategy. Joint and Project Boards. Senior Officer Working Group and sub-groups. Engagement with regional boards. Treasurers' Group	
3. produce an annual report on the activity of the scrutiny function	Scrutiny items considered by full Authority. Scrutiny items reported on website.	
4. ensure clear channels of communication are in place with all sections of the community and other stakeholders including monitoring arrangements and ensure that they operate effectively	Communications Strategy. Complaints Procedure. Performance Management Framework. Stakeholder and Community Liaison Plan (WMRC Contract). Transparency Expenditure / Senior Officer Salary / Contracts Reporting. MWDA and Partner Websites.	

5. ensure arrangements are in place to enable the authority to engage with all sections of the community effectively. These arrangements should recognise that different sections of the community have different priorities and establish explicit processes for dealing with these competing demands	Equality and Diversity Policy. Translation Service. Contract Specifications / Service Delivery Plans. MWDA Website including electronic interfaces.	
6. establish a clear policy on the types of issues they will meaningfully consult on or engage with the public and service users including a feedback mechanism for those consultees to demonstrate what has changed as a result	Communications Strategy. Authority and Contractual User Surveys. Joint Recycling and Waste Management Strategy Merseyside. Comments and Complaints Procedure. Management Report includes comments and complaints monitoring. WMRC User Surveys and Stakeholder Liaison Panel	
7. on an annual basis, publish a performance plan giving information on the authority's vision, strategy, plans and financial statements as well as information about its outcomes, achievements and the satisfaction of service users in the previous period.	Annual Performance Plan. Statement of Accounts. Budget Reports MWDA inclusion in Council Tax Leaflets	
8. ensure that the authority as a whole is open and accessible to the community, service users and its staff and ensure that it has made a commitment to openness and transparency in all its dealings, including partnerships subject	Procedural Rules including Access to Information Procedural Rules. Website provides access to information. Freedom of Information Publication Scheme (last	

only to the need to preserve confidentiality in those specific circumstances where it is proper and appropriate to do so	reviewed 2012) Procurement Project Confidentiality Agreement. Transparency Reporting of Expenditure.	
9. develop and maintain a clear policy on how staff and their representatives are consulted and involved in decision making.	Performance Management Framework and Decision Making Process. Management representation on Staff Committee. Health and Safety Committee. Section and Staff Meetings. Strategic Review development process.	CG 22 – Review of Governance Arrangements (Authority Meetings)

Objective 2: Identify principal risks to achievement of objectives:

Step 1: In support of objective 2 – The authority has robust systems and processes in place for the identification and management of strategic and operational risk		
Examples of assurance:	**Evidenced by:**	**Areas of Improvement**
1. There is a written strategy and policy in place for managing risk which: • Has been formally approved at political and risk management board (or equivalent) level • Is reviewed on a regular basis • Has been communicated to all relevant staff • Includes partnership risks	A Risk Management Strategy is in place which aligns corporate risks with the Corporate Plan and ultimately risk management at Service Plan and Key Project level. Corporate Risk Register reviewed and approved as part of the annual review of the Corporate Plan and Annual Service Plan process. Risk Register specifically for RRC Procurement.	CG 31 - EMT to review Corporate Risk Register periodically
2. The authority has implemented clear structures and processes for risk management which are successfully implemented and: • Management board and elected members see risk management as a priority and support it by personal interest and input • Decision making considers risk • A senior manager has been appointed to "champion" risk management • Roles and responsibilities for risk management have been defined	Lead Member identified for Risk Management portfolio and risk management also included in officer job descriptions at appropriate levels. Key and Executive Decisions with options appraisal include risk analysis. Corporate Planning process is risk-based with Corporate Risk Register used to identify key risks to delivery of Corporate aims and objectives. Corporate Services Manager responsible for monitoring Risk Management Strategy. Risk management and analysis included within all levels of the Performance Management Framework. Link between internal audit and risk management functions is clearly defined in terms of reference of internal audit. Health and Safety Committee.	

• Risk management systems are subject to independent assessment • Risk management is considered in the annual business planning process • Risk management extends to partnership risks	Business continuity and contingency planning for the Authority and key service providers.	
3. The authority has developed a corporate approach to the identification and evaluation of risk which is understood by all staff	Risk Management processes embedded in project management methodology to manage the projects identified to deliver Corporate and Service Plans. Employee Handbook includes a section on Risk Management. Risk Management included in Corporate Training Programme.	

4. The authority has well defined procedures for recording and reporting risk	Risk Management Strategy defines and embeds processes for managing risks at each level of the Performance Management Framework. Included and recorded in decision making processes (Key and Executive Decision templates include risk). Exceptions reporting to EMT	
5. The authority has well-established and clear arrangements for financing risk	Budget Report identifies financial coverage of future risks. Treasury management delivered by St Helens and defined in Service Level Agreements. The Authority has regularly reviewed its risk financing and mitigation through meetings with its Insurance consultants All legal requirements for insurance are met Insurance claims are managed at St Helens MBC in accordance with their internal procedures and in accordance with current procedural rules	CG 19 – Review of Financial Instructions
6. The authority has developed a programme of risk management training for relevant staff	Management Training Programme included risk management Project Management training includes risk.	
7. The corporate risk management board (or equivalent) adds value to the risk management process by: • Advising and supporting corporate management team on risk strategies • Identifying areas of overlapping risk • Driving new risk management initiatives	Health and Safety Committee includes risk. Risk reviews conducted by management and project teams. Internal Audit Environmental Management System Surveillance Process	

• Communicating risk management and sharing good practice • Providing and reviewing risk management training • Regularly reviewing the risk register(s) • Coordinating the results for risk reporting		
8. A corporate risk officer has been appointed with the necessary skills to analyse issues and offer options and advice and: • Support decision making and policy formulation • Provides support in the risk identification and analysis process • Provides support in prioritising risk mitigation action • Provides advice and support in determining risk treatments • Inspires confidence in managers	Corporate Safety and Risk Officer in place (support service from St Helens) and a member of ALARM Risk Management included in officer job descriptions.	CG 2 – Continuous Professional Development of Statutory Officers

9. Managers are accountable for managing their risks	Job Descriptions reflect risk responsibilities

Corporate Risk register identifies responsible officer.

Managers report risk as part of EMT Exception Reporting

Project Managers responsible for project risk management | |
| 10. Risk management is embedded throughout the organisation | Risk Management embedded within Performance Management Framework and part of the Corporate and Service Planning process.

Risk management included in the Authority's decision-making processes. | |
| 11. Risks in partnership working are fully considered | Joint Recycling and Waste Management Strategy informed by risk analysis undertaken during review to consider joint working risks/opportunities. Control measures in place through the Inter Authority Agreement.

The procurement project has a clearly developed risk management process and this highlights partnership working as a key risk/opportunity. | CG 3 - Signing of Inter Authority Agreement by all Merseyside partners

CG 4 - Signing of Inter Authority Agreement between MWDA and Halton |
| 12. Where employed, risk management information systems meet users' needs | EMT Exceptions reporting includes risk management. | |

Objective 3: Identify and evaluate key controls to manage principal risks:

Step 1: In support of objective 3 – The authority has robust system of internal control which includes systems and procedures to mitigate principal risks		
Examples of assurance:	**Evidenced by:**	**Areas of Improvement**
1. There are written financial regulations in place which have been formally approved, regularly reviewed and widely communicated to all relevant staff: • Authority has adopted CIPFA code on Treasury Management • Compliance with the Prudential Code	Financial Procedural rules exist and approved / regularly reviewed by the Authority Financial procedures have been made available to all staff and incorporated into the Corporate Training Programme and induction process. Capital Strategy Asset Register Financial Instructions included within an Employee Handbook which is available to all staff.	CG 9 – Review of Capital Strategy CG 19 – Review of Financial Instructions
2. There are written contract standing orders in place which have been formally approved, regularly reviewed and widely communicated to all relevant staff	Contract Procedural Rules exist and approved / reviewed by the Authority (September 2009) Included within the Authority's Document Library which is available to all staff.	CG 32 – Approval of Tender clarification and post tender negotiation procedure
3. There is a whistle blowing policy in place which has been formally approved, regularly reviewed and widely communicated to all relevant staff	Whistleblowing Policy and Procedure approved by Authority and last reviewed in 2010. This policy is included within the Authority's Document Library which is available to all staff and part of the Corporate Training Programme	
4. There is a counter fraud and corruption policy in place which has been formally approved, regularly reviewed and widely communicated to all	Anti-Fraud and Corruption Strategy (last reviewed in 2011) This strategy is included within the Authority's Document Library which is available to all staff. Register of Gifts/Hospitality in use.	CG 33 – Disclosure of Offers and/or Receipt of Gifts and Hospitality Procedure Review

relevant staff		
5. There are codes of conduct in place which have been formally approved and widely communicated to all relevant staff	A Code of Conduct for Authority employees exists – last reviewed and updated in 2008. Host Authority Code of Conduct for Members All Authority employees have been issued with the Code of Conduct and it is part of the Corporate Training Programme, induction process and included in Employee Handbook. A Member / Officer Protocol was been approved by the Authority (Sept 2010)	CG 14 - Review Authority's position regarding Member Code of Conduct / Standards Board
6. A register of interests is maintained, regularly updated and reviewed	Members complete the register of interests at their host authority – copies collated at MWDA. Members declare any interest at each Authority meeting and is recorded accordingly. Registers included in Officer Code of Conduct	CG 14 - Review Authority's position regarding Member Code of Conduct / Standards Board
7. Where a scheme of delegation has been drawn up, it has been formally approved and communicated to all relevant staff	Scheme of Delegation approved each year at Annual Meeting. Sub-delegations documented. Guidance on levels of delegation produced and circulated to relevant staff and within Member Induction Pack. Key Decisions formally minuted, Exec decisions recorded, Admin Decisions / Urgent Decisions recorded as appropriate.	
8. A corporate procurement policy has been drawn up, formally approved and communicated to all relevant staff	A Procurement Strategy has been approved for major waste contracts. Procurement Group established with Lead Member identified. RRC Scrutiny Panel in place Sustainable Procurement Policy approved by Members and action plan developed.	CG 9 - Review of Capital Strategy

	Capital Strategy in place. Sustainable Procurement recognised in relevant job descriptions.	
9. Business/service continuity plans have been drawn up for all critical service areas and the plans: • Are subject to regular testing • Are subject to regular review	Key services are delivered through contracts and continuity plans need to be addressed within contractual arrangements. ICT Strategy addresses data recovery arrangements. Environmental Monitoring System includes compliance audits Business Continuity Plan in place	
10. The corporate/ departmental risk register(s) includes expected key controls to manage principal risks	Corporate Risk register sets out principal risks and sets out key controls Corporate Risk Register and controls are reviewed as part of the Corporate Plan review annually to identify projects to reduce / mitigate risk. Performance on Service Plans reported to relevant Director and by exception to Executive Management Team each month, report includes review of risks. Financial Reporting through quarterly Performance Report. Environmental Monitoring System	
11. Key risk indicators have been drawn up to track the movement of key risks and are regularly monitored and reviewed.	Corporate risks are reviewed annually and projects identified to mitigate and control risks are monitored through the PMF. Project Risks are managed through the life of the project. The Procurement Project in particular is closely managed. Risk Management Strategy specifies risk analysis criteria.	
12. The authority's internal	Internal Audits based on risk.	

control framework is subject to regular independent assessment	Annual audit undertaken and report/opinion by Chief Internal Auditor. External audits undertaken by Audit Commission including risk-based audit plan, published reviews and annual letter submitted to Members at full Authority meeting or Audit and Governance Committee where appropriate Assessment of Internal Audit by External Auditor ISO 14001 Environmental Management Audits Subject to Environment Agency Inspections Internal Audit review corporate governance systems review (last audited 2009)	
13.A corporate health and safety policy has been drawn up, formally approved, is subject to regular review and has been communicated to all relevant staff	An approved Health and Safety Policy exists. Included within the Authority's Document Library which is available to all staff.	
14.A corporate complaints policy/procedure has been drawn up, formally approved, communicated to all relevant staff, the public and other stakeholders is regularly reviewed	An approved Comments and Complaints Policy and Procedure exists. Procedure is available on the Authority's website, or upon request, leaflets available on site and advertised through the Authority's contractor at HWRC's. User surveys undertaken to inform complaints process. Complaints reported within EMT Exceptions Reports. Contractual Complaints Reporting	

Objective 4: Obtain assurance on the effectiveness of key controls:

Step 1: In support of objective 4 – Appropriate assurance statements are received from designated internal and external assurance providers: • The authority has identified appropriate sources of assurance • Appropriate external assurances are identified and obtained		
Examples of assurance:	**Evidenced by:**	**Areas of Improvement**
1. The authority has determined appropriate internal and external sources of assurance	Chief Executive's Assurance Statement – informed by PAG Internal Audit (provided by St Helens MBC service level agreement – Corporate Governance audited in 2009) External Audit provided by Audit Commission Environment Agency for environmental works Statement of Assurance obtained annually from Mersey Waste Holdings Limited and St Helens MBC Environmental Monitoring System audited both internally and externally to maintain ISO 14001 accreditation (reaccredited 2012)	
2. Appropriate key controls on which assurance is to be given have been identified and agreed	Document Library contains approved procedures and policies. Code of CG Action Plans implemented and monitored by the Primary Assurance Group (PAG). Environmental Monitoring System control mechanisms Chief Executive's meeting with PAG to challenge/confirm assurances.	
3. Departmental assurances are provided	Single service authority therefore para 1 above provides sufficient controls.	
4. External assurance reports are collated centrally • Reports are reviewed by relevant senior	Audit reports submitted to Authority and Action Plans approved.	

management team and reported to appropriate committee • Action plans are prepared and approved as appropriate • Follow up reports on recommendations are requested and reviewed by relevant senior management team and progress is regularly reported to relevant committee		
5. Internal Audit Arrangements	Provided by St Helens MBC with Audit Plan agreed by the Authority	
6. Corporate Governance Arrangements	Corporate Governance reviewed by Audit Commission annually as part of Final Accounts review. Internal auditing of Corporate Governance arrangements on a risk assessed basis.	
7. Performance monitoring arrangements.	Quarterly Performance Reports published on website and circulated to key stakeholders. Monthly Management Team performance reports produced. Environmental performance reported to Senior Officers Working Group. Budget Monitoring reports produced and published Performance reviewed exception at Executive Management Team meetings	

Objective 5: Evaluate assurances and identify gaps in control/ assurances:

Step 1: In support of objective 5 – The authority has made adequate arrangements to identify, receive and evaluate reports from the defined internal and external assurance providers to identify areas of weakness in controls		
Examples of assurance:	**Evidenced by:**	**Areas of Improvement**
1. Responsibilities for the evaluation of assurances are clearly defined throughout the organisation.	Primary Assurance Group established. All internal and external audit plans and reports agreed with the Chief Executive / Directors where appropriate and reported to the Authority. Lead Member for Audit consulted where appropriate. Action Plans identify responsible officers.	
2. Mechanism established for collecting governance assurances • Overall responsibility allocated to governance senior officer group • Required assurances are agreed and recorded • Central record of all assurances (either evidence file, or showing clear link to where evidence is held) • Clear guidance as to evaluation procedure including assurance over risks, independence and objectivity of assurances • Defined evaluation mechanism • Timetable for completion by statutory deadline • Gap assessment – performed and challenged	Terms of Reference established for Primary Assurance Group. Findings of PAG Annual Assessment considered by Chief Executive and the Authority Audit and inspection responsibilities included in senior officer job descriptions.	

Objective 6: Action plan to address weaknesses and ensure continuous improvement of the system of corporate governance:

Step 1: In support of objective 6 – There is a robust mechanism to ensure that an appropriate action plan is agreed to address identified control weaknesses and is implemented and monitored		
Examples of assurance:	**Evidenced by:**	**Areas of Improvement**
1. An action plan is drawn up and approved	A PAG Action Plan is produced annually and is approved by the Authority.	
2. All actions are 'SMART': • Specific • Measurable • Achievable • Realistic • Time-bound	Each action compliant with 'SMART' test	
3. Actions communicated and responsibilities assigned	Responsibilities for each action identified	CG 17 - Senior Management Team Meeting to discuss implementation of Corporate Governance Action Plan
4. Implementation timescales agreed	Timescales for each action identified in action plan	
5. Ongoing review of progress and of continuing appropriateness of action	Monitored through PAG	

Objective 7: Annual Governance Statement:

Step 1: In support of objective 7 – An Annual Governance Statement has been drafted in accordance with the statutory requirements and timetable set out in the Accounts and Audit Regulations 2003*, as revised by the Accounts and Audit (Amendment) (England) Regulations 2006,* and is in accordance with CIPFA guidance.

Examples of assurance:	Evidenced by:	Areas of Improvement
1. Responsibility for the compilation of the Annual Governance Statement has been assigned	Primary Assurance Group (PAG) Terms of Reference.	
2. There is an Annual Governance Statement production timetable that meets the statutory deadline	Annual Governance Statement approval included in Forward Plan.	
3. The Annual Governance Statement is reviewed, challenged and approved by the authority	Annual Governance Statement reported by PAG to Chief Executive and considered by the Authority.	
4. Governance assurance statement is prepared, incorporating all the required elements of the statement on internal control	Format of governance assurance statement clearly incorporates required elements of the statement on internal control, is prepared by PAG and delivered within statutory deadlines.	

Objective 8: Report to cabinet / executive committee:

Step 1: In support of objective 8 – An annual report to the authority (or delegated committee) on the Annual Governance Statement is presented, in accordance with the CIPFA pro forma		
Examples of assurance:	**Evidenced by:**	**Areas of Improvement**
1. Responsibility for reporting is clearly defined	Contained within Code of Corporate Governance and PAG Terms of Reference.	
2. The signatories to the annual governance assurance statement and SIC are defined and are appropriate in accordance with statutory requirements (i.e. Most senior officer and most senior member of the organisation)	Chief Executive and Chairman sign Annual Governance Statement.	
3. The report is likely to be published in a timely fashion with the statutory accounts	Approval to statement sought prior to the approval of the Statement of Accounts.	