APPENDIX B

BRIDGEND COUNTY BOROUGH COUNCIL

CODE OF CORPORATE GOVERNANCE

Cyngor Bwrdeistref Sirol
Pen-y-bont ar Ogwr
BRIDGEND
County Borough Council

CONTENTS

1 Introduction

1.1 The Council is committed to the principles of good corporate governance and recognises it is responsible for ensuring that its business is conducted within the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. It has a duty to make proper arrangements for the governance of its affairs, secure continuous improvement in the way its functions are discharged and have robust arrangements in place for the management of risk. The development, adoption and continued implementation and monitoring of a Code of Corporate Governance confirms this commitment.

1.2 Good governance is about doing the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner.

1.3 This Code describes the Council's understanding of corporate governance, and outlines the framework it has put in place to ensure that these arrangements are effective. The Code reflects a joint commitment by Members and senior managers to the principles it contains. This helps to ensure that the principles of corporate governance are not only fully embedded and cascaded throughout the Authority, but that they have the support of the Council, the Chief Executive and the Corporate Management Board.

2. What is Corporate Governance?

2.1 The Council has a key role in governing and leading our community. Effective local government relies on public confidence in Elected Members and Council Officers.

2.2 Corporate governance is a phrase used to describe how organisations direct and control what they do. Effective systems of corporate governance provide confidence in public services. For local authorities this also includes how a council relates to the communities that it serves. Good corporate governance requires local authorities to carry out their services in a way that demonstrates accountability, openness and honesty.

3. Why adopt a Code of Corporate Governance?

3.1 Adopting a Code of Corporate Governance is another way in which the Council shows its recognition of the fact that effective local government relies upon establishing and maintaining the confidence of local people in both elected members and Council officials. Good corporate governance underpins credibility and confidence in the leadership and forms the foundation from which all Council services are provided.

3.2 Adopting, monitoring and complying with a Code of Corporate Governance helps enhance the Council's legitimacy and acknowledges the trust placed in the Council by local people.

3.3 Strong, transparent and responsive governance enables the Council to put citizens first by pursuing its aims and priorities effectively, and by underpinning them with appropriate mechanisms for managing performance and risk. In order to maintain citizens' confidence, these mechanisms must not only be sound, but also be seen to be sound.

3.4 Corporate governance comprises the framework within which the Council manages its business; this includes the Council's constitution and the various procedure rules, codes and protocols contained therein. It also includes the systems and processes, and the culture and values by which the activities of the Council are directed and controlled, and how it accounts to and engages with its citizens. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

3.5 Overall, adopting and committing to this Code of Corporate Governance provides a basis for a Council wide commitment to the way in which it intends fulfilling its role in leading and representing the community, providing opportunities for all and ensuring that there is a strong customer focus underpinning everything that the Council does.

4. Why do we need a Code of Corporate Governance?

4.1 Corporate governance is important because it supports:

- Provision of high quality public services

Within the UK, governance weaknesses have sometimes led to significant failures in public services. High performing organisations on the other hand, generally, have effective governance arrangements.

- Raising public trust

The public's trust is increased when they perceive the quality of services that they and their families experience to be sound and when organisations are seen to be open and honest in communicating their performance and learning from their mistakes.

4.2 The Code of Corporate Governance is based upon the "Delivering Good Governance in Local Government: Framework" (CIPFA/SOLACE, 2016). The Framework positions the attainment of sustainable economic, societal, and environmental outcomes as a key focus of governance processes and structures. Outcomes give the role of local government its meaning and importance, and it is fitting that they have this central role in the sector's governance. Furthermore, the focus on sustainability and the links between governance and public financial management are crucial – local authorities must recognise the need to focus on the long term as required by the Well-being of Future Generations Act. Local authorities have responsibilities to more than their current electors as they must take account of the impact of current decisions and actions on future generations.

4.3 The Framework defines the principles that should underpin the governance of each local government organisation. It provides a structure to help individual authorities with their approach to governance. Whatever forms of arrangements are in place, authorities should therefore test their governance structures and partnerships against the principles contained in the Framework by:

- reviewing existing governance arrangements;
- developing and maintaining an up-to-date local code of governance, including arrangements for ensuring ongoing effectiveness;
- reporting publicly on compliance with their own code on an annual basis and on how they have monitored the effectiveness of their governance arrangements in the year and on planned changes.

5. The Corporate Governance Principles as adopted in Bridgend

5.1 The Framework is based on the following seven Core Principles:

Core Principle	Description
A	Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
B	Ensuring openness and comprehensive stakeholder engagement.
C	Defining outcomes in terms of sustainable economic, social, and environmental benefits.
D	Determining the interventions necessary to optimise the achievement of the intended outcomes.
E	Developing the entity's capacity, including the capability of its leadership and the individuals within it.
F	Managing risks and performance through robust internal control and strong public financial management.
G	Implementing good practice in transparency, reporting, and audit to deliver effective accountability.

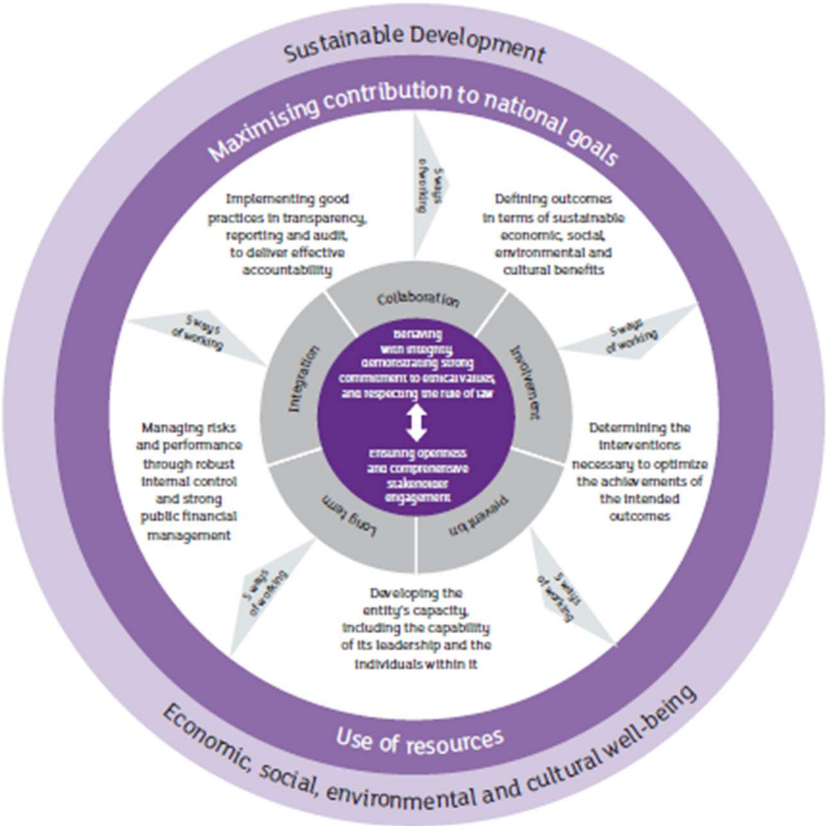
5.2 There are also a number of sub-principles below the seven core principles. To achieve good governance, each local authority should be able to demonstrate that its governance structures comply with the core and sub-principles contained in the Framework. It should therefore develop and maintain a local code of governance/governance arrangements reflecting the principles set out. It is also crucial that the Framework is applied in a way that demonstrates the spirit and ethos of good governance which cannot be achieved by rules and procedures alone. Shared values that are integrated into the culture of an organisation, and are reflected in behaviour and policy, are hallmarks of good governance.

6. The Corporate Governance Principles and the Well-being of Future Generations (Wales) Act 2015

6.1 The Act requires public bodies covered by the Act, including local government, to consider the longer term in making their decisions and to work collaboratively with other public bodies to improve well-being in Wales. The Act sets out seven well-being goals for public bodies and requires them to act in a sustainable way. It also sets out five ways of working that public bodies are required to take into account when applying the sustainable development principle.

6.2 The Act is central to the Welsh Government's long-term policy for the public services and its themes tie in with the *Delivering Governance in Local Government: Framework* (CIPFA/SOLACE, 2016). The Auditor General for Wales has set out a diagram (below) which brings together the International Framework with the requirements of the 2015 Act.

Well-being of Future Generations (Wales) Act 2015 and the International Framework



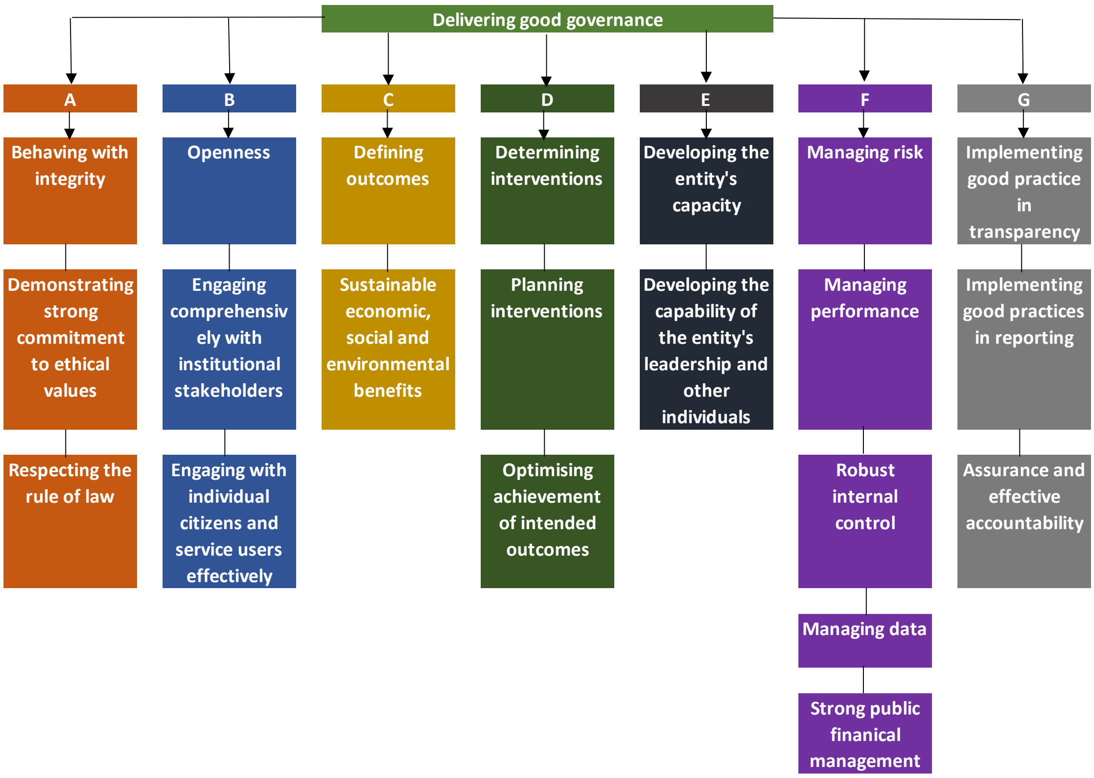
Source: CIPFA Delivering Good Governance Guidance Notes 2016

6.3 The diagram shows sustainable development as all encompassing. The core behaviours of:

- behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law
- ensuring openness and comprehensive stakeholder engagement

need to be applied to the five ways of working. The five ways of working (underpinned by the core behaviours) have to be at the heart of delivering outcomes, which in turn should ensure effective use of resources as public bodies maximise their contribution to the economic, social, environmental and cultural well-being of Wales.

6.4 CIPFA's Delivering Good Governance in Local Government Framework (2016 Edition) identifies the Core Principles A-G as set out in paragraph 5.1 and the Sub-Principles that underpin these.



6.5 In demonstrating good governance the Council will meet the requirements of the core and sub-principles as set out below.

Core Principle A	Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Sub Principle	Actions that Demonstrate Good Governance	Evidence that supports the Actions
Behaving with integrity	Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation	Council's values – Fair, Ambitious, Citizen-focussed, Efficient Codes of Conduct for both Members and Officers Regulatory Committees Modern.gov paperless meeting app with In-App voting, and system of publishing reports and decisions in open and transparent manner Register of Members' Interests
	Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)	Council's Constitution, including procedure rules Contract Procedure Rules Financial Procedure Rules
	Leading by example and using the above standard operating principles or values as a framework for decision making and other actions	Officers' Code of Conduct Code of Conduct for Members
	Demonstrating, communicating and embedding 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	Council's Constitution

Demonstrating strong	Seeking to establish, monitor and maintain the organisation's ethical standards and performance	Council's Vision & values Standards Committee

commitment to ethical values	Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation	Members Register of Interests Declaration of Members' Interests at each meeting Resolution Policy
	Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values	Code of Conduct for Members Officers' Code of Conduct Whistleblowing Policy Equality Impact Assessment processes
	Ensuring 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	Socially Responsible Procurement Strategy

Respecting the rule of law	Ensuring members and staff demonstrate a strong commitment to the rule of law as well as adhering to relevant laws and regulations	Anti-Fraud and Bribery Policy Anti Money Laundering Policy Anti-Tax Evasion Policy Financial Procedure Rules Contract Procedure Rules Whistleblowing Policy Annual Corporate Fraud Report Socially Responsible Procurement Strategy
	Creating the conditions to ensure that the statutory officers, other key post holders, and members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements	Council's Constitution sets out roles of key officers and Members Scheme of Delegation of Functions for decision making Observation of all legislative requirements
	Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders	Overview & Scrutiny Committees Governance & Audit Committee Standards Committee

	Dealing with breaches of legal and regulatory provisions effectively	Role of Monitoring Officer Whistleblowing Policy Referrals to Ombudsman and appropriate resolutions
	Ensuring corruption and misuse of power are dealt with effectively	Anti-Fraud and Bribery Policy Anti-Bribery Policy Anti-Tax Evasion Policy Whistleblowing Policy

Core Principle B	Ensuring openness and comprehensive stakeholder engagement

Sub Principle	Actions that Demonstrate Good Governance	Evidence that supports the Actions
Openness	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	Publication of policies, plans, meeting Agenda's, Minutes and Webcasts Publishing decisions and updates via the Council's social media accounts
	Making 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	Holding meetings in public unless there is a good reason not to for confidentiality Annual Statement of Accounts Medium Term Financial Strategy Well-being of Future Generations (Wales) Act 2015 assessments Standard report templates
	Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear	Overview & Scrutiny Committees Standard Report templates Publication of minutes, decisions and reasons
	Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/courses of action	Council website Council publications Publication Scheme Citizen's Panel Time to Talk Budget consultation Reports to, and consultation with, School Governing Bodies

		Forward Work Programmes Communications, Marketing & Engagement Strategy

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	Town and Community Councils Other local authorities Engaging with stakeholders including: Lead Local Flood Authorities Environment Agency Natural Resources Wales Highways Authorities Local Community Groups and forums Emergency Services
	Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively	Public Service Board Well-being Plan 2013-28 in place Regional Partnership Boards Joint Committees South East Wales Corporate Joint Committee – Cardiff Capital Region S33 NHS Wales Act pooled fund arrangements – Integrated Community Equipment; Integrated Community Support Services; Care Home Accommodation Bridgend Association of Voluntary Organisations Valleys to Coast
	Ensuring that partnerships are based on: - trust - a shared commitment to change - a culture that promotes and accepts challenge among partners	Setting Terms of Reference Joint Committee meetings Agreeing voting rights at Joint Committees – South East Wales Corporate Joint Committee as an example

	and that the added value of partnership working is explicit	

Engaging with individual citizens and service users effectively	Establishing 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	Citizens Panel
	Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement	Communications, Marketing and Engagement Strategy Council's website Talktous
	Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference for future needs	Council's website, Facebook & Twitter accounts Talktous
	Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account	Feedback and publication of consultation outcomes, including via social media – such as budget consultations. Communications, Marketing and Engagement Strategy in place. The Council has made a commitment to endorse the National Principles for Public Engagement in Wales and has an authority-wide consultation and engagement toolkit to ensure engagement is consistent, robust and effective. Requirements of Local Government and Elections (Wales) Act 2021 to carry out a self-assessment of how the Council is meeting its performance

		requirements, and to publish a report setting out the conclusions of this every year.
	Balance feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity	Consultations shared with Bridgend Community Cohesion and Equalities Forum to ensure different stakeholder groups are included.
	Taking account of the impact of decisions on future generations of tax payers and service users	Requirement to assess decisions under Well-being of Future Generations Act (Wales) 2015 in key decisions of Council

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

Sub Principle	Actions that Demonstrate Good Governance	Evidence that supports the Actions
Defining outcomes	Having 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	Council's Corporate Plan Corporate Plan Delivery Plan Annual Statement of Accounts Directorate Business Plans
	Specifying 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	Directorate Business Plans Corporate Plan Annual Self-Assessment of the Council's Performance
	Delivering defined outcomes on a sustainable basis within the resources that will be available	Council's Medium Term Financial Strategy Council's Annual Budget Book Corporate Performance Assessment Annual Self-Assessment of the Council's Performance
	Identifying and managing risks to the achievement of outcomes	Corporate Risk Register Governance & Audit Committee
	Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available	Budget Consultation Council's Corporate Plan Medium Term Financial Strategy and current year Budget Book

Sustainable economic, social and environmental benefits	Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision	Equality Impact Assessments for all key decisions Equality Impact Assessment consideration required on all Council reports Well-being of Future Generations (Wales) Act 2015 consideration required on all key decisions/reports

		Net Zero Carbon Strategy and declaration of climate emergency Climate Emergency Response programme Safeguarding and Corporate Parent implications on all Council reports. Economic, Social and Environmental policy within Treasury Management Strategy.
	Taking 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	Finance, Legal, Well-being of Future Generations (Wales) Act, Environmental Impact Assessment and Socio-economic duty all considered in decision making process and decision reports.
	Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs	Environmental Impact Assessments
	Ensuring fair access to services	Strategic Equality Plan

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

Sub Principle	Actions that Demonstrate Good Governance	Evidence that supports the Actions
Determining interventions	Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks, therefore ensuring best value is achieved however services are provided	Reporting templates in use to ensure all considerations taken into account All reports require legal and financial comment and approval
	Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts	Citizens Panel Complaints process Budget and other consultation outcomes

Planning interventions	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets	Corporate Plan Corporate Performance Assessment process Local Development Plan Directorate, Service and Team Business Plans Digital Transformation Plan Schedule of Council and Cabinet meetings
	Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered	Citizens Panel Time to Talk Budget consultation

	Considering and monitoring risks facing each partner when working collaboratively, including shared risks	Corporate Risk Management Policy and Risk Register Monitoring and reporting of Risk to Governance & Audit Committee
	Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances	Regular Committee meetings Delegated Powers to enable appropriate decision-making
	Establishing 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	Corporate Performance Assessment process and quarterly review Key Performance Indicators with Directorate Business and Team plans
	Ensuring capacity exists to generate the information required to review service quality regularly	Business planning process, quarterly reporting on performance, self-assessment
	Preparing budgets in accordance with objectives, strategies and the medium term financial plan	Medium Term Financial Strategy Annual budget setting process
	Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy	4-year rolling Medium Term Financial Strategy and 10 Year Capital Programme

Optimising achievement of intended outcomes	Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints	Medium Term Financial Strategy updated annually to reflect service pressures and efficiency savings
	Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term	Directorate engagement in Medium Term Financial planning process Overview and Scrutiny review of Medium Term Financial Strategy Budget Research and Evaluation Panel
	Ensuring the medium term financial strategy sets the context for ongoing decisions on significant delivery	Effective budget monitoring during year, reported to Departmental Management Teams, Corporate

	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	Management Board, Cabinet, Council and Scrutiny
	Ensuring the achievement of 'social value' through service planning and commissioning	Consideration of all Committee decisions of Well-being of Future Generations (Wales) Act 2015 Outcomes of consultations Feedback from Citizen's Panel

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

Sub Principle	Actions that Demonstrate Good Governance	Evidence that supports the Actions
Developing the entity's capacity	Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness	Asset Management Plan in place Council operates a Corporate Landlord model Regular budget monitoring process
	Improving 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	Medium Term Financial Strategy (MTFS) delivers a robust financial plan through a rigorous budget setting process. One of the key MTFS Principles is that all services will seek to provide value for money and contribute to public value and will continuously review budgets to identify efficiency savings. On occasions external support is used to provide an independent review of service areas, which may include comparisons to other local authorities. Audit Wales Financial Sustainability Assessment report December 2024
	Recognising the benefits of partnerships and collaborative working where added value can be achieved	The Council participates in a number of collaborative working arrangements including: Shared Regulatory Service Regional Internal Audit Shared Service

		Pooled fund arrangements for Residential Care, day opportunities for people recovering from Mental Health problems; Community Equipment and Integrated Community Support Services
	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	Workforce Plan and Training & Development Plan in place

Developing the capability of the entity's leadership and other individuals	Developing 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	Council's Constitution sets out roles and responsibilities
	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	Scheme of Delegation of Functions in place
	Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority	Roles set out in Council's Constitution. Section 6 of the Council's Constitution includes information regarding the role of the Leader and Member role descriptions are set out at section 22 of the document. Job descriptions and person specifications for all roles and an appraisal panel for the Chief Executive to review performance.
	Developing the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:	Member development programme in place Standards Committee Corporate Training & Development Programme Professional job-related training eg CIPFA

	- ensuring members and staff have access to appropriate induction training and development matching individual and organisational requirements is available and encouraged - ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis - ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external	
	Ensuring that there are structures in place to encourage public participation	Communication, Marketing & Engagement Strategy Citizens Panel Talktous Social Media
	Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections	Annual Corporate Self-Assessment process Performance Appraisal process and system Estyn Reviews Care Inspectorate Wales reviews Audit Wales reviews and audits Peer review reports reported to appropriate Committee, eg Audit Wales reports to Governance & Audit Committee
	Holding staff to account through regular performance reviews which take account of training or development needs	Annual Appraisal process Performance Management reporting via Performance Indicators

	Ensuring arrangements are in place to maintain the health and well-being of the workforce and support individuals in maintaining their own physical and mental well-being	Vivup on line staff welfare system Health & Safety Policy and Procedures HR policies and procedures

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

Sub Principle	Actions that Demonstrate Good Governance	Evidence that supports the Actions
Managing risk	Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making	Risk Management Policy and Corporate Risk Register in place, and reviewed by CMB and Governance & Audit Committee Team plans incorporate risk assessments
	Implementing robust and integrated risk management arrangements and ensuring that they are working effectively	Risk Management Policy and Guidance notes published to the intranet and taken to Departmental Management Teams. E-learning module for identified staff
	Ensuring that responsibilities for managing individual risks are clearly allocated	Set out in Risk Management Policy

Managing performance	Monitoring service delivery effectively including planning, specification, execution and independent post implementation review	Corporate Performance Assessment Annual Performance report/Well-being Report Programme Management Project Toolkit
	Making 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	Corporate Report Template – ensuring all necessary aspects are considered – financial; legal; Well-being of Future Generations (Wales) Act 2015; Equality Act 2010, Climate Change; Safeguarding and Corporate Parent.
	Ensuring an effective scrutiny or oversight function is in place which provides 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	Overview and Scrutiny Committees in place

	Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement	Corporate Performance Assessment process Scrutiny reviews Annual Performance report/Well-being Report
	Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (eg financial statements)	Budget setting, monitoring and outturn reports all based on Council's Directorate structure

Robust internal control	Aligning the risk management strategy and policies on internal control with achieving objectives	Risk based audit plan in place
	Evaluating and monitoring risk management and internal control on a regular basis	Internal Audit undertakes sufficient audit work to provide an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management and controls
	Ensuring effective counter fraud and anti-corruption arrangements are in place	Anti-fraud and Bribery Policy in place and mandatory e-learning for all staff Whistleblowing Policy Officers' and Member Codes of Conduct Anti Money Laundering Policy
	Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor	Head of Regional Internal Audit Service provides an annual opinion on the effectiveness of the framework of governance, risk management and control
	Ensuring an audit committee or equivalent group/ function, 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	Governance & Audit Committee in place Governance & Audit Committee receive regular updates on the control environment and risk management. The Committee scrutinises the Annual Governance Statement before presenting to Council for approval When Governance & Audit Committee make recommendations, they are acted upon

	- that its recommendations are listened to and acted upon	

Managing data	Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data	Information Management Strategy in place Information Governance Board Data Protection Policy ICT Code of Practice Public Sector Broadband Aggregation Memorandum of Understanding with Department for Work and Pensions for data sharing Audit Wales undertake a variety of audits including Statement of Accounts, grants, performance reviews both local and national.
	Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies	Where necessary, information sharing protocols and data processing agreements in place
	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring	Reports follow an approval process and require Chief Officer/Head of Service, Finance and Legal approval prior to publication. Report authors are responsible for ensuring the accuracy and quality of reports submitted.

Strong public financial management	Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance	The Council formally adopts an annual budget and supporting Medium Term Financial Strategy as well as a 10-year Capital Programme. Regular monitoring reports including forecasted expenditure is provided to Directors, Corporate Management Board and quarterly reports are

		presented to Cabinet and Scrutiny with the outturn report presented to Council.
	Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls	As set out in the Constitution and Financial Procedure Rules each Chief Officer is responsible for ensuring control of expenditure and income against approved budgets. Chief Officers are responsible for providing the Chief Finance Officer with such information as is required to facilitate and monitor budgetary control. The management of budgets may be delegated to senior officers within the Directorate.

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

Sub Principle	Actions that Demonstrate Good Governance	Evidence that supports the Actions
Implementing good practice in transparency	Writing and communicating 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	All reports follow an agreed template All agenda papers, minutes and supporting documents are available via the Bridgend Council website
	Striking 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	Meetings can be watched via the Bridgend website.

Implementing good practices in reporting	Reporting at least annually on performance, value for money and stewardship or resources to stakeholders in a timely and understandable way	Annual Performance Report/Well-being Report External Audit (Audit Wales) audit of statement of accounts and Council performance and grants. Annual Audit Letter setting out audit work undertaken by external audit and an opinion on the statement of accounts Audit Wales Annual Audit Letter
	Ensuring members and senior management own the results reported	Cabinet and Senior Management are responsible for all aspects of service performance
	Ensuring robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publishing the results on this assessment, including an action plan for improvement	An annual review of the Governance Statement is undertaken, and an action plan of agreed improvements monitored and reported to

	and evidence to demonstrate good governance (the annual governance statement)	Corporate Management Board and Governance & Audit Committee
	Ensuring that this framework is applied to jointly managed or shared service organisations as appropriate	Setting out Terms of Reference for joint committees and shared services Ensuring Joint Committee structures are appropriate
	Ensuring 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	Annual Performance Report/Well-being report prepared in line with statutory reporting requirements and on a consistent basis. Annual Statement of Accounts prepared in line with CIPFA requirements and Code of Practice on Local Authority Accounting and audited to give unqualified audit report

Assurance and effective accountability	Ensuring that recommendations for corrective action made by external audit are acted upon	Recommendations are reported to Governance & Audit Committee and acted on to ensure changes implemented Implementation of Regulatory Tracker for Governance & Audit Committee review
	Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon	Governance & Audit Committee receive reports at each meeting on the progress on the Internal Audit Plan that has been previously agreed by the Committee. Head of the Regional Internal Audit Service provides an annual opinion on the effectiveness of governance and internal controls which is presented to the Committee and included in the Annual Governance Statement

	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations	Regular cycle of inspections from Care Inspectorate Wales, Estyn, Audit Wales. Also new peer assessment requirement under Local Government and Elections (Wales) Act 2021
	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement	Risks are contained within the Council's Corporate Risk Assessment, which is underpinned by the Council's Risk Management Policy
	Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met	Collaboration/Service Agreements/Heads of Terms in place for joint arrangements and partnership working, including Awen Trust, Halo Leisure Services; Shared Regulatory Services, Regional Internal Audit Service

7. Monitoring and Review

7.1 Good corporate governance requires the active participation of Elected Members and Officers across the Council. These arrangements will be reviewed on an annual basis and the findings of this work will be reported in the Annual Governance Statement. This will help ensure the continuous improvement of the Council's Corporate Governance culture.

7.2 The adoption and maintenance of an up-to-date Code of Corporate Governance, including arrangements for ensuring its implementation and ongoing application is an important part of the process.

7.3 The Governance and Audit Committee is responsible for monitoring and reviewing the Governance arrangements as described in this Code. The Code of Corporate Governance will be reviewed on an annual basis, the outcome of which will be reported to the Governance and Audit Committee and any changes will be approved by Cabinet.

7.4 Through that Committee, the Council will ensure that these arrangements are kept under continual review. This will include consideration of:

- the work undertaken by internal audit;
- reports prepared by managers with responsibility for aspects of this Code;
- reports and opinions expressed by external auditors; and
- reports of other regulatory bodies and Inspectorates.

8. The Annual Governance Statement

8.1 Each year the Council will publish an Annual Governance Statement (AGS) which is signed by the Leader of the Council and the Chief Executive. It will provide an overall assessment of the Council's Corporate Governance arrangements, an appraisal of the controls in place to manage the Council's key risks and details of where improvements need to be made.

8.2 The AGS will take into consideration any other consultations, reports and reviews undertaken, such as the review of the Council's compliance with CIPFA's Financial Management Code and any actions that arise therefrom.

8.3 The AGS will be reviewed by Corporate Management Board and approved by the Governance and Audit Committee.

8.4 The AGS will be published as part of the Council's Annual Statement of Accounts and will be reviewed by our External Auditors.


ONWARD WITH CONFIDENCE

Glossary

Term	Explanation
CIPFA	The Chartered Institute of Public Finance and Accountability
SOLACE	The Society of Local Authority Chief Executives and Senior Managers
Member	Elected Councillor (including co-opted councillors)
Corporate Management Board	The Corporate Management Board is the key internal management body of the Council and comprises the Chief Executive, Strategic Directors and Chief Officers.
Officer	Employee of the Council (including secondees)
Constitution	The Council’s rules and codes/protocols