Appendix B

Tyne and Wear Fire and Rescue Service
Creating the Safest Community

Tyne and Wear Fire and Rescue Authority
Code of Corporate Governance
February 2024

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1. Introduction

Tyne and Wear Fire and Rescue Authority (hereby known as 'the Authority') is the publicly accountable body that oversees the service delivery of the fire service on behalf of the community. The Authority is committed to demonstrating that it has the necessary arrangements in place to perform effectively and this Code of Corporate Governance sets out the way in which it will meet this commitment.

This Code brings together in one document the governance and accountability arrangements the Authority has in place and acts as a public statement, setting out how the Authority will meet and demonstrate its commitment to good governance.

It describes how the Authority will discharge its responsibilities and govern the fire service in accordance with good governance principles. It has been written to reflect the Authority's structure, functions, and governance arrangements which comprise of systems, processes, culture and values by which the Authority is directed and controlled.

Good corporate governance requires the Authority to carry out its functions in a way that demonstrates accountability, transparency, effectiveness, integrity, impartiality and inclusivity.

2. The core principles of good governance

This Code is based on best practice guidance set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Delivering Good Governance in Local Government Framework 2016.

This framework assists the Authority in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. The diagram below illustrates the good governance principles.
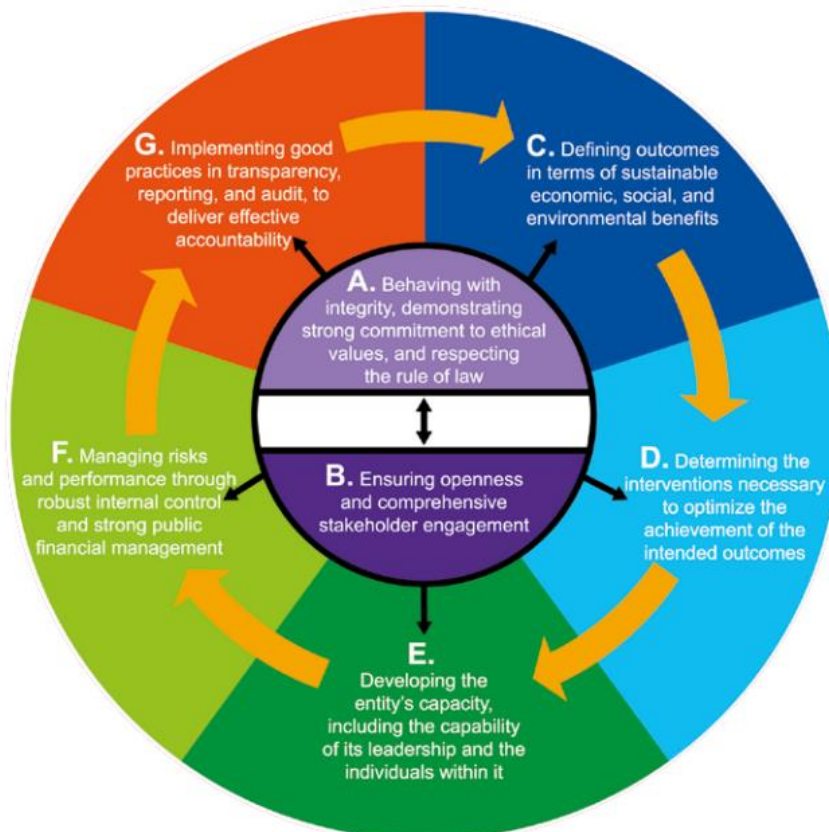
The diagram overleaf illustrates good governance as a dynamic process and that improving governance is a continuing process of evaluation and review.

Principles A and B focus on **acting in the public interest** and are behaviourally orientated and permeate the way in which the other five principles are applied

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

Principle B. Ensuring openness and comprehensive stakeholder engagement.

Principles C to G should be undertaken as a series of activities to aid good governance and continuous improvement by **ensuring there are effective arrangements in place for**:

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

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

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

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

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

Each of the principles covers a particular aspect of the Authority's governance responsibilities. Section 6 of the Code details how the Authority will meet its commitment to good governance and section 7 provides the supporting evidence.

The CIPFA/SOLACE framework assists the Authority in reviewing and accounting for its own approach, with the overall aim to ensure that:

- resources are directed in accordance with agreed policy and according to priorities;
- there is sound and inclusive decision-making; and
- there is clear accountability for the use of those resources to achieve desired outcomes for service users and communities.

It further allows the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

Good governance leads to effective:

Leadership and management	Performance and risk management	Stewardship of public money	Public engagement and consultation	Outcomes for service users and the public

3. The importance of the system of internal control

The system of internal control is a significant part of the Authority's governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Authority's objectives, evaluate the likelihood of those risks being realised, the impact should they be realised, and manage them efficiently, effectively and economically.

The system of internal control assures that in conducting its business, the Authority:

- Ensures its values and ethical standards are met;
- Operates in a lawful, open, inclusive and honest manner;
- Ensures that public money and assets are safeguarded from inappropriate use, properly accounted for and used economically, efficiently and effectively;
- Has effective arrangements for the management of risk;
- Enables human, financial, environmental and other resources to be managed effectively;
- Properly maintains records and information; and
- Secures continuous improvement in the way that it operates.

4. Benefits of operating a governance framework

There are significant benefits to operating a governance framework including the provision of streamlined and synchronised information on performance and the management of risk, helping the Authority to operate efficiently and effectively.

An effective governance framework:

- Provides timely and reliable information on the effectiveness of the management of risks and control issues;
- Facilitates the escalation of risk and control issues for the attention of senior officers, by providing a comprehensive view of governance across the risk environment;
- Provides an opportunity to identify gaps in governance that are vital to the Authority, and to address them in a timely manner;
- Can be used to raise understanding of the Authority's risk profile, and strengthen accountability and ownership of controls and assurance, avoiding duplication or overlap;
- Provides supporting evidence for the production of the Annual Governance Statement; and
- Can clarify, rationalise and consolidate multiple assurance inputs, providing greater oversight of governance for the Authority.

5. Monitoring and Review

Regulation 6(1)(a) of the Accounts and Audit (England) Regulations 2015 requires the Authority to conduct a review at least once a year of the effectiveness of its systems of internal control and include a statement reporting on the review, this is known as an Annual Governance Statement.

The Authority monitors its governance arrangements in practice and reviews them annually to ensure that they remain up to date and working effectively. The review process:

- Assesses how the Authority has complied with its Code of Corporate Governance.
- Provides an opinion on the effectiveness of the Authority's governance arrangements.
- Provides details of how continual improvement in the systems of governance will be achieved.

Key sources of assurance are drawn from:

- Departmental self-assessments prepared by officers with responsibility for governance.
- Statutory Officer Assurance Statements.
- Feedback from elected members (Councillors).
- Reports on the Authority's risk management arrangements and corporate risk register.
- The Head of Internal Audit's independent findings on the internal control environment.
- The External Auditor's independent review of the effectiveness of the Authority's governance arrangements.
- Any recommendations made by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), other external bodies or review agencies.

As part of this process the Code is also assessed to ensure that it is kept up to date and where appropriate changes will be made.

6. Key roles in the Authority's governance framework

Role of the Authority

The Authority operates in accordance with a formal constitution, which details the governance arrangements under which they conduct their business. In practice, responsibilities and other functions are assigned to sub-committees of the Authority, or senior officers via the scheme of delegation.

The Authority is the decision-making body, which approves the constitution, fire service strategy, governance reporting and budgetary framework. Elected members with support from their officer colleagues are responsible for:

- Determining the policy direction of the fire service;
- Setting a budget to fund the delivery of that policy direction; and
- Undertaking scrutiny to ensure that intended outcomes are being achieved efficiently, effectively and in accordance with statutory requirements.

The Authority's constitution sets out how it operates, the roles, responsibilities and relationships between the committees, how decisions are made and the procedures followed to ensure decisions are efficient, transparent, and accountable to local people. Some processes are required by law, while others are for the Authority to choose. The constitution is available on the Tyne and Wear Fire and Rescue Service website.

The Authority compromises of 17 elected members. Fire Authority meetings take place monthly from June to April, with the Annual General Meeting (AGM) occurring each June. At the AGM, the format and structure of the Authority's democratic decision-making process is reaffirmed, and approval is given to appoint a Chair, Deputy Chair and committees/sub-committee members. The composition of each committee reflects the political balance of the

elected members and the terms of reference and responsibilities of the committees form part of the constitution.

The committee structure comprises of three standing committees – the Governance Committee, Policy and Performance Committee and Human Resources Committee. Three further committees and a subcommittee assemble to address a particular issue and comprise of the Appointments Committee, Disciplinary Appeals Committee, Personnel Appeals Sub-Committee and an Emergency Committee.

The Authority and its committee structure monitor the effectiveness of the risk management arrangements, regularly review the governance arrangements, consider and review Internal and External Audit plans and reports and review, scrutinise and approve the Annual Statement of Accounts. The Authority and its committees receive regular feedback from senior officers on the delivery of services and the achievement of objectives and targets.

Role of the Governance Committee

The Governance Committee is a key component of the Authority's governance framework and independently assurances the adequacy and effectiveness of the Authority's governance arrangements, risk management and the internal control environment.

The Governance Committee's remit and functions are based on the guidance set out in the CIPFA's Audit Committees – Practical Guidance for Local Authorities and Police 2022 which identifies best practice in relation to roles and responsibilities.

The Committee is chaired by an independent person in accordance with best practice and comprises of a further two independent persons alongside elected members of the Authority to ensure and provide external scrutiny.

The Committee meets regularly and scrutinises the Authority's financial and non-financial performance and is responsible for:

- Monitoring the effectiveness of the Authority's risk management arrangements, control and governance processes to ensure internal control systems are effective and that policies and practices are compliant with statutory and other regulations and guidance;
- Ensuring governance arrangements are kept under continual review through reports prepared by officers with responsibility for aspects of this Code;
- Making recommendations concerning relevant governance aspects of the constitution;
- Considering Internal Audit's Annual Audit Plan and Report and the reports and opinions of the External Auditor, including the Auditor's Annual Report and other inspection agencies.
- Monitoring the management action in response to any issues raised by the auditors and inspectors.
- The Authority's ethical framework and the promotion of high standards of conduct, working with the Monitoring Officer to deal with complaints about Member conduct.
- Be satisfied that the Authority's assurances statements properly reflect the risk environment and identify the proportionate actions required to improve it;
- Approve the Annual Accounts (monitor the financial position throughout each financial year, including the year-end out-turn position).
- Make recommendations and comments to the Authority for consideration as appropriate.

Role of Statutory Officers

The Authority must appoint statutory officers who are required to help ensure that the Authority conducts its affairs appropriately.

Head of Paid Services is the Chief Fire Officer/Chief Executive

The Chief Fire Officer/Chief Executive has overall responsibility for the management and operational activities of the fire service and:

- Provides professional advice to the Authority and its committees; and
- Ensures a system for recording and reporting Authority decisions, together with the Monitoring Officer.

Chief Finance Officer is the Finance Director (S151 Officer)

The Finance Director (S151 Officer) has responsibility for all financial matters specifically the financial management of the Authority and:

- Ensures that there are sound systems of financial control that help prevent fraud and error and that the service achieves value for money;
- Ensures an effective internal audit service is provided;
- Ensures the financial position of the Authority is monitored throughout the year and consideration is given to financial implications when taking decisions and that financial processes are complied with; and
- Advises senior managers and elected members on all financial matters in line with CIPFA's statement on the Role of the Chief Financial Officer in Local Government 2016. The Authority's financial management arrangements conform to the governance requirements of the CIPFA statement.

Monitoring Officer is the Assistant Director of Law and Governance at Sunderland City Council

The Monitoring Officer has responsibility for:

- Ensuring compliance with established policies, procedures, laws and regulations, and the lawfulness and fairness of decision-making.
- Reporting on matters they believe are, or are likely to be, illegal or amount to maladministration;
- Matters relating to the conduct of elected members and Principal Officers; and
- The operation of the Authority's constitution and advising whether decisions taken are in accordance with the constitution.

Senior Information Risk Owner (SIRO) is the Assistant Chief Fire Officer

The SIRO is accountable for information risk across the Authority and is supported by the Data Protection Officer (DPO) and the Information Governance Advisor.

The responsibility for good information risk management sits with all levels of the Authority and the management of information risk is carried out in accordance with the Information Management Framework.

Role of Management

Tyne and Wear Fire and Rescue Service operates two tiers of senior management and this structure plays an important role in maintaining the Authority's governance framework.

Executive Leadership Team

The Executive Leadership Team currently comprises of the Chief Fire Officer/Chief Executive, Deputy Chief Fire Officer, Assistant Chief Fire Officer, three Area Managers and three Directors.

The Executive Leadership Team are responsible for:

- Implementing policy and budgetary frameworks and providing advice to the Authority and its Committees on the development of future policy, procedure and budgetary matters.
- Overseeing the delivery of the Service's Corporate Strategy and implementation of policy.
- Overseeing the implementation of audit recommendations or other recommendations to improve weaknesses in controls in a timely manner.
- Providing clear direction to the Senior Leadership Team.

The Senior Leadership Team

The Senior Leadership Team comprises of Group Managers and Department Heads who are responsible for:

- Developing and implementing the governance, risk and control framework.
- Contributing to the effective corporate management and governance of the Service.
- Responsible for ensuring audit and other recommendations to improve weaknesses in controls are actioned in a timely manner.

Role of Internal Audit

Internal Audit provides independent assurance and opinion on the adequacy and effectiveness of the Authority's risk management and control framework and is responsible for monitoring the quality and effectiveness of systems and internal controls.

The Authority has a Service Level Agreement (SLA) with Sunderland City Council to provide an independent Internal Audit function. Internal Audit undertakes its work in accordance with the CIPFA Code of Practice for Internal Audit and the Public Sector Internal Audit Standards.

Internal Audit delivers an annual audit plan of risk-based audit activity which is driven by an assessment of the current risks in conjunction and discussion with the Chief Fire Officer/Chief Executive, and the Finance Director (S151 Officer). The Internal Audit Plan sets out the work scheduled for the next financial year. Progress of the audit plan is reported regularly to the Governance Committee, with an end of year assessment and report which informs the Annual Governance Statement.

At the conclusion of each audit a draft report and, if necessary, a proposed action plan will be forwarded to the appropriate manager. Once agreement has been reached, a final report (including any agreed action plan) will be forwarded to the Chief Fire Officer/Chief Executive, and the Finance Director (S151 Officer). All audit recommendations are monitored and progress is reported to the Governance Committee.
An Annual Report is prepared for the Governance Committee, to give assurance to elected members regarding the Authority's system of internal control.

Role of External Audit

External Auditors audit the financial statement and provide an audit option on whether the financial statements of the Authority give a true and fair view of the financial position of 31 March and of the income and expenditure for the year then ended.

External Auditors also consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources and provides a detailed assessment of these arrangements.

The Annual Audit Report provides independent assurance of the Authority's financial control and Value for Money arrangements (including detailed analysis and comments on the financial resilience and the overall efficiency and effectiveness of the Authority's arrangements it has in place).

Role of Risk Management

A robust risk management framework is an integral part of the Service's operational delivery and decision-making process. The Risk Management Policy and Procedure provides visibility and assurance that there is a robust approach to managing risk.

Directorate and strategic risk registers are maintained with appropriate action plans to mitigate and manage identified risks. The corporate risk register is reviewed by the Executive Leadership Team as appropriate. Directorate risk registers are reviewed within team meetings, including the Senior Leadership Team.

To ensure risk is considered when decisions are made, all reports presented to elected members include a risk assessment of the action or implications within the report. The reports also include assessments of financial, equality and fairness and health and safety implications. Risk assessments are also in place as part of the Service's project and programme management processes.

7. How the Authority meets the principles of good governance

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

The Authority are accountable for how much they spend, and how they use the resources under their stewardship. This includes accountability for outputs both positive and negative, and for the outcomes that are achieved.

In addition, the Authority has an overarching responsibility to serve the public interest by adhering to legislation and government policies. It is essential that the Authority can demonstrate the appropriateness of their actions and have mechanisms in place to encourage and enforce ethical values and respect for the law.

The Authority will achieve this by:

Behaving with integrity

- Ensuring elected members and employees behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the Authority.
- Ensuring elected members take the lead in establishing specific standard operating principles or values for the Authority and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles).
- Leading by example and using the above standard operating principles or values as a framework for decision-making and other actions.
- 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.

Demonstrating strong commitment to ethical values

- Monitor and maintain the Authority's ethical standards and performance.
- Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the Authority's culture and operation.
- Developing and maintaining robust policies and procedures, which place emphasis on agreed ethical values.
- Ensuring that external providers of services on behalf of the Authority are required to act with integrity and in compliance with ethical standards expected by the Authority.

Respecting the rule of law

- Ensuring elected members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations.
- Creating the conditions to ensure that the statutory officers, other key post holders, and elected members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements.
- Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders.
- Dealing with breaches of legal and regulatory provisions effectively, ensuring corruption and misuse of power are dealt with effectively.

Principle B. Ensuring openness and comprehensive stakeholder engagement

The fire service operates for the public good and therefore, the Authority should ensure openness in all of its activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as stakeholders.

The Authority will achieve this by:

Openness

- Ensuring an open culture through demonstrating, documenting and communicating the Authority's commitment to openness.
- 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.
- 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.
- Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action.

Engaging comprehensively with stakeholders

- Effectively engaging with stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably.
- Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively.
- Ensuring that partnerships are based on:
  - trust;
  - a shared commitment to change;
  - a culture that promotes and accepts challenge among partners and;
  - that the added value of partnership working is explicit.

Engaging with individual citizens and service users effectively

- Establishing a clear policy on the type of issues that the Authority 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.
- Ensuring that communication methods are effective and that elected members and staff are clear about their roles with regard to community engagement.
- Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs. Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account.
- Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.
- Taking account of the impact of decisions on future generations of taxpayers and service users.

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

The long-term nature and impact of the Authority's responsibilities mean that it should define and plan outcomes and that these are sustainable. Decisions should further the fire service's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources.

Input from all groups of stakeholders is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

The Authority will achieve this by:

Defining outcomes

- Having a clear vision, which is an agreed formal statement of the Authority's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the Authority's overall strategy, planning and other decisions.
- 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.
- Delivering defined outcomes on a sustainable basis within the resources that will be available.

Sustainable economic, social and environmental benefit

- Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision.
- Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the Authority's intended outcomes and short-term factors such as the political cycle or financial constraints.
- 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.
- Ensuring fair access to services.

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

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

The Authority will achieve this by:

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.
- 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.

Planning interventions

- Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets.
- Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.
- Considering and monitoring risks facing each partner when working collaboratively, including shared risks.
- Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances.
- Establishing appropriate key performance indicators as part of the planning process to identify how the performance of services and projects is to be measured.
- Ensuring capacity exists to generate the information required to review service quality regularly.
- Preparing budgets in accordance with objectives, strategies and the Medium Term Financial Strategy.
- Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy.

Optimising achievement of intended outcomes

- Ensuring the Medium Term Financial Strategy integrates and balances service priorities, affordability and other resource constraints.
- Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term.
- Ensuring the Medium Term Financial Strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage.
- Ensuring the achievement of 'social value' through service planning and commissioning.

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

The Authority needs appropriate structures and leadership, as well as people with the right skills and appropriate qualifications to operate efficiently and effectively and achieve their intended outcomes within specified periods.

The fire service must ensure that it has both the capacity to fulfil its strategic objectives and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which the fire service operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members.

Leadership is strengthened by the participation of people of many different types of backgrounds, reflecting the structure and diversity of communities.

The Authority will achieve this by:

Developing the Authority's capacity

- Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.
- 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.
- Recognising the benefits of partnerships and collaborative working where added value can be achieved.
- Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources

Developing the capacity of the Authority's leadership and other individuals

- Developing protocols to ensure that elected members and officers negotiate with each other regarding their respective roles and that a shared understanding of roles and objectives is maintained.
- Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision-making of the governing body.
- Ensuring the Chair and the Chief Fire Officer/Chief Executive, have clearly defined and distinctive leadership roles whereby the Chief Fire Officer/Chief Executive, leads in implementing strategy and managing the delivery of services and other outputs set by elected members and each provides a check and a balance for each other's authority.
- Developing the capabilities of elected members and senior management to achieve effective leadership and to enable the Authority to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by ensuing elected members and:

  - Staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged.

  - 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.

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

The Authority needs to ensure that the organisational and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates the effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes.

Risk should be considered and addressed as part of all decision-making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability.

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

The Authority will achieve this by:

Managing risk

- Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision-making.
- Implementing robust and integrated risk management arrangements and ensuring that they are working effectively.
- Ensuring that responsibilities for managing individual risks are clearly allocated.

Managing performance

- Monitoring service delivery effectively including planning, specification, execution and independent post implementation review.
- Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the Authority's financial, social and environmental position and outlook.
- 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 Authority's performance and that of the fire service, for which it is responsible.
- Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making.
- Providing elected members and senior management with regular reports on service delivery plans and on progress towards outcome achievement.
- Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements).

Robust internal control

- Aligning the risk management strategy and policies on internal control with achieving objectives.
- Evaluating and monitoring risk management and internal control on a regular basis.
- Ensuring effective counter fraud and anti-corruption arrangements are in place.

- Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.
- 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.
  - 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.
- Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies.
- Reviewing and auditing regularly the quality and accuracy of data used in decision-making and performance monitoring.

Strong public financial management

- Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance.
- Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls.

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

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned with not only reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the fire service plans and carries out its activities in a transparent manner. Both Internal and External Audit contribute to effective accountability.

The Authority will achieve this by:

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.
- 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.

Implementing good practices in reporting

- Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way.
- Ensuring elected members and senior management own the results reported.
- 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 and evidence to demonstrate good governance (the Annual Governance Statement).
- Ensuring that this framework is applied to jointly managed or shared service organisations as 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.

Assurance and effective accountability

- Ensuring that recommendations for corrective action made by External Audit are acted upon.
- Ensuring an effective Internal Audit service with direct access to elected members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon.
- Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.
- Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.
- Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met.

8. Our Code of Corporate Governance evidence of compliance

The tables below take each of the principles of good governance and sets out the documents, systems and processes that comprise the Authority's governance framework.

The Authority has a broad range of strategies and policies in place, and therefore this is not intended to be an exhaustive list.

	Principle A Behaving with integrity	Principle B Ensuring openness	Principle C Defining outcomes	Principle D Determining interventions	Principle E Developing the Authority's capacity	Principle F Managing risk, performance & finance	Principle G Implementing good practices
Constitution: Part 1 Standing Orders	X	X			X		
Constitution: Part 2 Financial Regulations	X	X		X	X	X	
Constitution: Part 3 Delegation Scheme	X	X			X	X	
Constitution: Part 4 Terms of Reference		X			X		
Constitution: Part 5 Codes of Conduct	X	X			X		
Constitution: Part 6 Members Allowance Scheme	X	X			X		
Annual departmental plans			X	X	X	X	X
Annual Equality and Gender Pay Gap report		X		X			X
Annual Governance Statement	X	X				X	X
Annual Report: Our year in review		X		X	X	X	X
Annual Service Operating Plan		X	X	X	X	X	X
Authority and committee timetable and report publication		X		X	X	X	
Budget monitoring/preparation		X	X	X	X	X	
Business continuity management			X		X	X	
Career conversations including arrangements for succession planning			X		X	X	
Capital policy and programme		X	X	X		X	X

	Principle A Behaving with integrity	Principle B Ensuring openness	Principle C Defining outcomes	Principle D Determining interventions	Principle E Developing the Authority's capacity	Principle F Managing risk, performance & finance	Principle G Implementing good practices
Code of Corporate Governance	X	X			X		
Community Risk Management Plan (formerly Integrated Risk Management Plan)	X	X	X		X	X	
Community Risk Profile		X	X	X		X	
Compliments and complaints policy, procedure and annual report.	X	X					X
Counter fraud framework and investigations	X	X			X	X	
Declarations of Interest	X	X				X	X
Efficiency Plan			X				
Equality impact assessments	X	X	X	X			X
External Audit (of accounts, Auditor's Annual Report and V4M opinion)	X	X	X			X	X
Freedom of Information Act publication scheme		X					X
Governance Committee	X			X	X	X	X
Health and safety policy, inspections and reporting			X	X		X	X
HMICFRS inspections and reports	X	X	X	X	X	X	X
HR disciplinary policy	X	X	X			X	X
Induction guidelines/checklist	X				X	X	
Information Management Framework– data, documentation and security policies	X	X		X		X	X
Internal Audit plan and annual report	X	X		X		X	X
Job descriptions and recruitment	X		X		X		
Medium Term Financial Strategy		X	X	X	X	X	X
Member allowance scheme		X					X

	Principle A Behaving with integrity	Principle B Ensuring openness	Principle C Defining outcomes	Principle D Determining interventions	Principle E Developing the Authority's capacity	Principle F Managing risk, performance & finance	Principle G Implementing good practices
Member induction and development programme	X				X		
Minutes of Fire Authority and Committee Meetings	X	X				X	X
Modern Day Slavery Statement	X	X				X	
Narrative Statement		X		X		X	
Occupational Health Unit – employee assistance, health and wellbeing			X		X		
Partnership register/agreements		X	X	X	X		X
Pay policy statement		X		X			X
Performance and development review (PDR) and career conversations	X				X	X	
Performance management/reporting			X	X	X	X	X
Privacy policy/notice				X		X	
Procurement policy	X	X	X	X			X
Public consultations	X	X				X	X
Programme management office – project planning		X	X	X		X	X
Register of delegated decisions	X	X	X	X	X	X	X
Register of gifts and interests	X	X				X	X
Reserves policy		X	X	X		X	
Risk management arrangements and the corporate risk register			X	X		X	X
Service planning and improvement plans			X	X		X	
Staff engagement/surveys		X	X		X	X	
Statement of Accounts	X	X	X			X	X

	Principle A Behaving with integrity	Principle B Ensuring openness	Principle C Defining outcomes	Principle D Determining interventions	Principle E Developing the Authority's capacity	Principle F Managing risk, performance & finance	Principle G Implementing good practices
Statement of Assurance	X	X				X	X
Statutory Officer advice	X	X	X	X	X	X	X
Strategic Framework for Communications, Engagement and Consultation	X	X		X		X	X
Strategic planning	X	X	X	X	X	X	X
Training records	X		X	X	X	X	X
Transparency Code		X					X
Treasury Management Policy	X		X	X			
TWFRS Strategy 2025		X	X		X		
TWFRS 2025 programme		X	X	X	X		
TWFRS website		X					X
Vision, missions and core values	X	X	X				X
Whistleblowing (confidential reporting) policy	X	X				X	