Tyne and Wear Fire and Rescue Service

Local Code of Corporate Governance

2026

Contents

1. Introduction 3

2. What is governance? 3

3. The seven principles of good governance 3

4. Developing a Local Code of Corporate Governance 4

5. Importance of the system of internal control 4

6. Benefits of an effective governance framework 5

7. Monitoring and review 5

8. Key roles in the Authority's governance framework 6

9. How the Authority meets the principles of good governance 8

Principle A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law. 8

Principle C. Defining outcomes in terms of sustainable economic, social, and environmental benefits 10

Principle D. Determining the interventions necessary to optimise the achievement of intended outcomes 11

Principle E. Developing the Authority's capacity, including the capability of its leadership and the individuals within it 12

Principle F. Managing risks and performance through robust internal control and strong public financial management 13

Principle G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability 14

1. Introduction

This Local Code of Governance sets out the governance framework for Tyne and Wear Fire and Rescue Authority ("the Authority"). It explains how the Authority meets the seven core principles of good governance described in the *Delivering Good Governance in Local Government Framework* (2016), issued by the Chartered Institute for Public Finance and Accountancy and Accountancy and the Society of Local Authority Chief Executives (CIPFA/SOLACE).

The Code complements the Authority's Annual Governance Statement. While the Code describes the Authority's governance arrangements, the Annual Governance Statement evaluates their effectiveness each year.

2. What is governance?

Governance describes how an organisation is directed, controlled, and managed. It defines the relationships, rights and responsibilities of those involved, the processes for setting and delivering objectives and the mechanisms for monitoring performance. Good governance ensures that public money and resources are used transparently, lawfully and in the public interest.

The CIPFA/SOLACE framework enables the Authority to demonstrate that its decisions and activities are conducted in an open, inclusive, honest, timely and accountable way.

3. The seven principles of good governance

The framework sets out seven principles against which the Authority demonstrates compliance.

Principles A and B relate to acting in the public interest:

- **A.** Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- **B**. Ensuring openness and comprehensive stakeholder engagement.

Principles C - G describe the organisational activities that support continuous improvement:

- **C.** Defining outcomes in terms of sustainable economic, social, and environmental benefits.
- **D.** Determining the interventions necessary to optimise the achievement of intended outcomes.
- **E.** Developing the Authority'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 practices in transparency, reporting, and audit to deliver effective accountability.

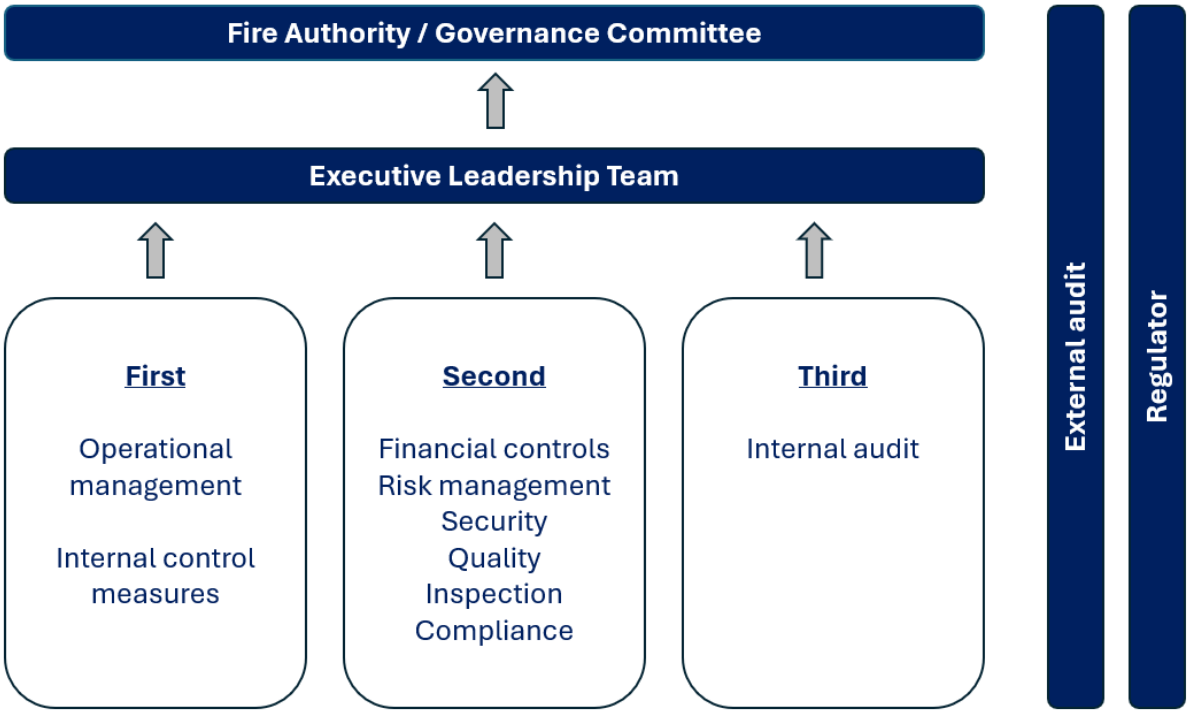
4. Developing a Local Code of Corporate Governance

The Authority is responsible for ensuring that its services comply with legislation, safeguard public funds and deliver best value. Good governance requires transparency, accountability effectiveness, integrity, impartiality, and inclusivity.

This Code bring together all aspects of the Authority's governance framework into a single public document. It sets out how the Authority fulfils its responsibilities and governs the fire service in line with the seven principles. It reflects the Authority's structure, systems, processes, culture, and values.

5. Importance of the system of internal control

Sections 7 and 8 describe the roles and arrangements that support the Authority's internal control environment. The Authority adopts the *Three Lines of Defence* model:



1. **First Line – Operational Management**
   Operational managers own and manage risks and apply effective controls within day to day service delivery.

2. **Second Line – Oversight Functions**
   Functions such as financial management, risk management, performance management, monitor and support the implementation of effective risk and control processes.

3. **Third Line – Independent Assurance**
   Internal audit provides independent assurance on the effectiveness of governance, risk management and internal control.

6. Benefits of an effective governance framework

A strong governance framework:

- Provides timely and reliable assurance on risk and control.
- Enables escalation of significant issues to senior officers and Members.
- Identifies gaps in governance and supports prompt corrective action.
- Enhances accountability, ownership of controls and visibility of risk.
- Reduces duplication of assurance activity.
- Supports the preparation of the Annual Governance Statement.
- Improves overall organisational oversight, performance and efficiency.

7. Monitoring and review

Regulation 6(1)(a) of the Accounts and Audit (England) Regulations (2015) requires the Authority to review the effectiveness of its internal control systems and publish an Annual Governance Statement.

The annual review:

- Assesses compliance with this Code.
- Provides an opinion on the effectiveness of governance arrangements.
- Identifies opportunities for improvement.

Sources of assurance include:

- Feedback from Members (Councillors).
- Assurance statements from statutory officers.
- Senior management input.
- Risk management arrangements.
- Internal audit reports and the annual audit opinion.
- External audit findings.
- His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspections and other external reviews or other relevant.
- Partnership governance arrangements.
- Counter fraud and corruption arrangements.

The result informs actions for improvement, departmental planning, internal audit planning, the Annual Governance Statement and updates to this Code.

8. Key roles in the Authority's governance framework

The Authority

The Authority is the publicly accountable body responsible for overseeing Tyne and Wear Fire and Rescue Service. It approves the constitution, strategies, governance reports and budgetary frameworks and is responsible for:

- Setting policy direction and approving strategic plans.
- Setting a budget to fund priorities.
- Scrutinising performance and ensuring statutory compliance.

The Authority comprises seventeen elected Members. Members are appointed to committees annually at the Annual General Meeting (AGM) and reflect political balance.

The Authority and its committees oversee risk management, review governance practices, scrutinise internal and external audit reports, approve the Annual Statement of Accounts and receive regular updates from senior officers about service achievements of objectives and targets.

Governance Committee

The Governance Committee provides independent assurance on governance, risk management and the internal control environment. Its remit follows *CIPFA's Audit Committees – Practical Guidance for Local Authorities and Police* (2022).

Chaired by an independent person, it:

- Reviews the effectiveness of governance and internal control arrangements.
- Scrutinises internal and external audit plans and reports.
- Oversees Member conduct and supports the Monitoring Officer with complaints about Member conduct.
- Reviews and recommends updates to the Constitution.
- Approves the Statement of Accounts.
- Monitors the implementation of audit and inspection recommendations.

Statutory Officers

Head of Paid Services

The Chief Fire Officer/Chief Executive is responsible for all operational and corporate management of the fire service and for providing professional advice to the Authority.

Chief Financial Officer/Section 151 Officer

The Director of Finance, Estates and Facilities ensures proper administration of the Authority's finances, in line with s151 of the Local Government Act 1972 and CIPFA's *Role of the Chief Financial Officer* (2016). whose role is to ensure the proper administration of the Authority's financial affairs. Responsibilities include financial control, audit provisions, financial reporting and advising on the financial implications of decisions.

Monitoring Officer

The Assistant Director of Law and Governance (Sunderland City Council) ensures legality, fairness, and compliance with the constitution and investigates conduct issues related to Members and Principal Officers.

Senior Information Risk Owner (SIRO)

The Assistant Chief Fire Officer oversees information risk, supported by the Data Protection Officer (DPO) and the Information Governance Advisor.

Management

Executive Leadership Team (ELT)

Comprising the Chief Fire Officer/Chief Executive, Deputy Chief Fire Officer, Assistant Chief Fire Officer, Area Managers and Directors, the ELT:

- Implement policy and budgetary frameworks.
- Direct corporate strategy and ensuring policy implementation.
- Oversee internal control improvements.
- Provide strategic direction to the Senior Leadership Team.

Senior Leadership Team (SLT)

Group Managers and Department Heads are responsible for:

- Developing and implementing the governance, risk, and control frameworks.
- Corporate management and performance.
- Acting promptly on audit and internal control recommendations.

Internal Audit

Provided through a Service Level Agreement with Sunderland City Council, internal audit follows the CIPFA *Code of Practice for the Governance of Internal Audit in UK Local Government* and the *Public Sector Internal Audit Standards* (2017). It delivers a risk-based annual audit plan, reports findings to senior officers and the Governance Committee and provides an annual opinion informing the Annual Governance Statement.

External Audit

External audit is provided by Forvis Mazars through Public Sector Audit Appointments arrangements. External auditors:

- Provide an opinion on the financial statements
- Assess value for money arrangements
- Provide assurance on resilience and efficiency through the Annual Audit Report.

Risk Management

Risk management is embedded throughout the Service's planning and decision-making processes. Risk registers are maintained at corporate and directorate level, reviewed by ELT and incorporated into Authority and committee reports and project management processes.

9. 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.

How will we meet this principle?

- Ensure Members and employees behave with integrity and act in the public interest in line with the Seven Principles of Public Life (the Nolan Principles).
- Set out clearly the ethics, values and behaviour standards and procedures expected of Members and employees and take action where they are not met.
- Ensure, as far as possible, that suppliers, external service providers and partners adhere to these standards when delivering services on our behalf.
- Ensure adherence to laws and regulations and make proportionate use of the legal powers available to us to deliver our services.
- Ensure that employees fulfil their responsibilities in accordance with statutory provisions.
- Establish arrangements for dealing with any breaches of law, corruption or misuse of power.

What do we do to deliver this?

- Set out the standards of behaviour expected of Members, employees and suppliers working with and for us.
- Have processes in place for reporting and investigating allegations of inappropriate behaviour.
- Have processes in place for dealing with breaches of Member and employee code of conduct.
- Select our suppliers and partners carefully and ensure they are aware of and comply with the behaviour and standards we expect when working with us.
- Have arrangements for identifying and considering the impact of current and new legislation and regulations affecting our work.
- Have arrangements in place for deterring, detecting and investigating fraud, corruption, bribery and unethical practices, and for addressing cases where unacceptable practices are found.

Where can you find evidence that shows that we deliver these commitments?

We publish on our website:

- Our vision, missions and core values.
- Our constitutional documents, comprising: Standing Orders, Financial Regulations, Terms of Reference, Scheme of Delegation and Members' Allowance Scheme.
- Our Code of Conduct for Employees and Code of Conduct for Members.
- How to contact us if you are unhappy with our services or the behaviour of an employee or Member, or if you suspect fraud or corruption within the Authority.
- Compliments and complaints policy and procedure, and annual report.
- Our contracts register listing our current suppliers, value and duration of contracts.
- Our Counter Fraud Framework and counter fraud data.
- Our modern slavery statement.
- Declaration of interests at meetings.
- Registers of gifts and hospitality.
- Our Whistleblowing (confidential reporting) Policy.
- Our discipline policy.

Principle B. Ensuring openness and comprehensive stakeholder engagement

How will we meet this principle?

- Provide a simple and accessible process for engaging with, and seeking information from us about our decisions, services and plans.
- Provide evidence and justification for our decisions and policies and make this information available.
- Engage and consult with stakeholders (internal and external) to ensure significant proposals for change are communicated, and views are taken into account.
- Provide a simple process to encourage feedback from stakeholders and consider this in our decision making.
- Establish collaborative working arrangements for service delivery where a good business case exists.
- Consider the impact on community risk when making decisions on the delivery of services.

What will we do to deliver this?

- Provide easily accessible means for contacting us via a range of methods, including electronic and non-electronic methods.
- Comply with freedom of information legislation and publish frequently requested and statutory information on our website.
- Actively seek and consider feedback from service users, the public, employees and partners about our plans and performance.
- Actively seek opportunities to work collaboratively with appropriate partners where it makes sense to do so.
- Publish information and data to support and validate our plans and objectives.
- Endeavour to ensure that our decisions are deliverable and sustainable for the medium to long term.

Where can you find evidence that shows that we deliver these commitments?

We will publish on our website:

- Our strategic plans and Community Risk Management Plan (CRMP).
- Information required by the Local Government Transparency Code 2015 and Trade Union (Facility Time Publication Requirements) Regulations 2017.
- Guidance on how to make a freedom of information request or subject access request, and how long it will take to process it.
- Information frequently requested under the Freedom of Information Act 2000.
- A privacy notice setting out the personal data we collect in order to provide our services, the lawful bases for collecting data, and how long we retain data for.
- Information and data to support our plans, proposals and decisions.
- Our constitutional documents, comprising: Standing Orders, Financial Regulations, Terms of Reference, Scheme of Delegation and Members' Allowance Scheme (references meetings open to the public).
- Authority and committee timetable and reports.
- Our Strategic Framework for Communications, Engagement and Consultation (available on request) provides a range of consultation methods.
- Details of how you can engage with us about the development of services and comment on our plans and proposals.

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

How will we meet this principle?

- Set out our vision and objectives for the Service through our CRMP and strategies.
- Provide updates on our progress in delivering our vision and objectives.
- Identify and manage, as far as practicable, the key risks and threats to the achievement of our objectives.
- Ensure that our objectives are deliverable and sustainable with the resources available.
- Balance social, economic and environmental impacts in our decision making.
- Aim to design our services so they are tailored to meet all service user needs and are accessible to everyone.
- Act transparently in presenting our decisions related to our vision and aims.

What will we do to deliver this?

- Publish our plans and strategies for the Service.
- Publish updates on progress in delivering our targets and meeting our strategies.
- Identify and manage the key strategic risks to the delivery of our strategies.
- Identify the risks from fires and other emergencies and have appropriate plans to manage these risks.
- Set out our approach to equality, diversity and inclusion and apply this to our dealings with service users, the pubic and partner organisations.
- Manage our resources effectively to deliver optimum value and benefit for service users.

Where can you find evidence that shows that we deliver these commitments?

We publish on our website:

- Our three-year strategic plan 2030, Our Strategy, Our Future.
- Details of proposed plans and strategies, and how you can provide feedback, comments and suggestions on these. Responses to consultations that we run.
- Our vision, mission, values and goals are to achieve across the areas of inclusivity and culture, community and firefighter safety, innovation and environmental sustainability and making best use of our resources.
- Information and campaigns to help you stay safe in the home and protect yourself from fire and other risks.
- Our CRMP associated risk analysis and assessment, and strategic priorities.
- Our external auditor’s assessment of our accounts and the value for money we provide.
- Detailed performance information including quarterly performance reports.
- Developing effective relationships and partnerships with other public sector agencies and the voluntary sector, which are recorded in our partnership register.

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

How will we meet this principle?

- Open our performance and decisions to scrutiny by the democratically elected Members of the Fire Authority.
- Consider any feedback from the public in assessing options for service change.
- Put in place a robust planning process that considers aims, resources and capacity, and takes all relevant factors into account.
- Produce a sustainable budget and financial plan to support our plans and objectives over the medium term.
- Consider the use of collaborative working as a means of delivering services where appropriate service improvements can be realised.

What will we do to deliver this?

- Consider the various options available for all our plans and objectives and explain the rationale for our decisions in publicly available documents.
- Actively seek and consider feedback and input from stakeholders (internal and external) as part of our consultation and options appraisal process.
- Put in place effective project and programme management arrangements, operated by skilled and experienced employees to optimise the chances of successful delivery.
- Produce and publish a Medium Term Financial Strategy (MTFS) that supports our plans and objectives and identifies the resources needed to deliver these.
- Demonstrate the financial sustainability and affordability of our plans.
- Actively seek to work collaboratively with partners where appropriate.

Where can you find evidence that shows that we deliver these commitments?

We publish on our website:

- Our CRMP outlines the strategic priorities and actions necessary to address the risks and strategic challenges.
- Updates on the progress in achieving strategic priorities.
- How you can get involved in any consultation exercises we run about the development of our plans.
- Our responses to the consultations we run.
- Our Programme Management Office, project planning framework and Project Management Policy.
- Our Procurement Regulations and procurement management documents.
- Our Medium Term Financial Strategy and financial strategies (Treasury Management Policy, Capital Policy and Programme and Reserves Policy).
- Monitoring policies through ongoing reviews to assess their effectiveness.

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

How will we meet this principle?

- Regularly review the Authority's activities and processes to ensure they remain effective and fit for purpose.
- Engage with external partners where appropriate and beneficial to do so.
- Develop a workforce and people plans that ensure sufficient employees with the necessary skills and knowledge are in place when needed.
- Put in place arrangements for managing the relationship between Members and officers, including clear written delegations to officers.
- Ensure Members and employees have the skills, knowledge, resources and support to fulfil their roles and responsibilities.
- Monitor and manage the performance of Members and employees in their roles.
- Support employees in managing their health and wellbeing.

What will we do to deliver this?

- Set out in our plans, the risks, issues and factors we face and our plans to address them.
- Develop the workforce and people plans that set out our employee establishment requirements and plans for developing and training the workforce.
- Develop processes for working in collaboration with key partners and suppliers to deliver more effective services.
- Set out the constitutional documents of the Authority, including arrangements for managing the relationship between Members and officers and the powers delegated to the Chief Fire Officer/Chief Executive.
- Provide employees with constructive feedback on performance and opportunities for development and training needs.
- Provide access to effective training and development opportunities to help employees maintain and increase relevant role-related knowledge and skills.
- Put in place arrangements to assist employees to manage their own health and wellbeing and provide access to support and assistance when problems are experienced.

Where can you find evidence that shows that we deliver these commitments?

We publish on our website:

- Our People and Organisational Development Strategy.
- Operating robust recruitment and selection processes supported by our Recruitment, Selection and Promotion Policy and Procedure.
- Investing in Member, Officer and employee leadership and development programmes.
- Talent management, employee coaching, mentoring and training opportunities.
- Our Annual Equality and Gender Pay Gap report and pay policy statement.
- Code of Corporate Governance.
- Scheme of delegations with responsibilities for statutory officers.
- 350 appraisals, Performance Development Reviews and career conversations (not published).
- Staffing policies and procedures, including our Inclusion Policy.

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

How will we meet this principle?

- Ensure risks are identified and managed effectively.
- Publish regular reports on performance and progress in delivering our objectives.
- Encourage robust challenge and engagement in developing our plans and objectives.
- Objectively assess the outcomes of plans and policies and address any deficiencies.
- Implement and monitor strong governance arrangements that ensure our objectives and policies are delivered, and threats and losses are minimised.
- Ensure data, including personal data, is secured, used and shared in accordance with the law and good practice.
- Ensure that financial resources are protected and used effectively including, arrangements to prevent fraud and corruption.

What will we do to deliver this?

- Put in place arrangements for identifying, assessing and managing the risks to the delivery of services and the achievement of objectives.
- Where appropriate, consult with service users and partners on our intended plans and projects.
- Monitor and review the success of our plans and strategies to ensure delivery of planned outcomes.
- Maintain effective controls and systems to ensure the effective use of resources, the achievement of our plans and projects, and strong stewardship of the Authority including, measures to prevent and detect fraud, corruption, bribery and modern slavery.
- Maintain effective arrangements for the secure storage, use and sharing of personal data we hold in connection with the delivery of services.
- Ensure compliance with the relevant codes and highest standards of financial management to protect resources, ensure value for money and prevent losses and errors in accounting.

Where can you find evidence that shows that we deliver these commitments?

We publish on our website:

- Our key strategic risks and our plans to manage these.
- Our CRMP and associated risk analysis, Community Risk Profile (CRP) which details how we profile risk for Tyne and Wear.
- Details of our proposed plans and strategies, and how you can provide feedback, comments and suggestions on these and responses to consultations we run.
- Corporate risk register, departmental and project risks (not published).
- An annual assessment of the systems and controls that ensure strong governance arrangements are in place across the Authority (the Annual Governance Statement).
- An annual assessment of our performance against the requirements of the Fire and Rescue National Framework (Statement of Assurance).
- Regular financial reports on the performance in delivering our budget.
- Annual audit reports on our statement of accounts are undertaken by our external auditor.
- Annual report and mid-year progress report on the outcomes of internal audits.
- Our modern slavery statement.
- Information Management Framework– data, documentation, and security policies.

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

How will we meet this principle?

- Operate an effective audit and review function that assures the effectiveness of controls and ensures that recommendations are implemented promptly.
- Publish statutory and commonly requested information on our website and put in place arrangements to enable easy access to other information requested.
- Encourage partners to adopt high standards of governance and transparency in their dealings with us.
- Publish an annual assessment of our governance arrangements and compliance with the Fire and Rescue National Framework.
- Ensure that statutory officers and the Head of Internal Audit have unfettered access to Members and are free to comment on policies and plans objectively.

What will we do to deliver this?

- Maintain an effective internal and external audit process and ensure auditors have free access to decision makers, including elected Fire Authority Members.
- Comply with the requirements to publish information on our website and include other commonly requested information and data.
- Establish a simple way of contacting us to request further information, data or assistance including, receiving and responding to freedom of information requests and subject access requests.
- Support and encourage our partners to establish strong governance and control processes and support us in providing access to information and data in a timely manner.
- Regularly review our governance arrangements, taking into account external and internal assessments, and publish our results of these reviews.
- Enable the S151 Officer, Monitoring Officer and Head of Audit to undertake their statutory and regulatory roles unhindered and report directly to Members when necessary.

Where can you find evidence that shows that we deliver these commitments?

We publish on our website:

- Annual reports from our internal and external auditors.
- Inspections and reports from HMICFRS and other external reviews,
- Information required by the Local Government Transparency Code 2015 and Trade Union (Facility Time Publication Requirements) Regulations 2017.
- Guidance on how to make a freedom of information request or subject access request, and how long it will take to process it.
- An annual assessment of the systems and controls that ensure strong governance of the Authority (Annual Governance Statement).
- An annual assessment of our operational performance against the requirements of the Fire and Rescue National Framework (Statement of Assurance).
- Publishing relevant information relating to salaries and data.
- Our Procurement Regulations and procurement management documents which provide clear guidance for procuring goods and services.
- Our annual Statement of Accounts.