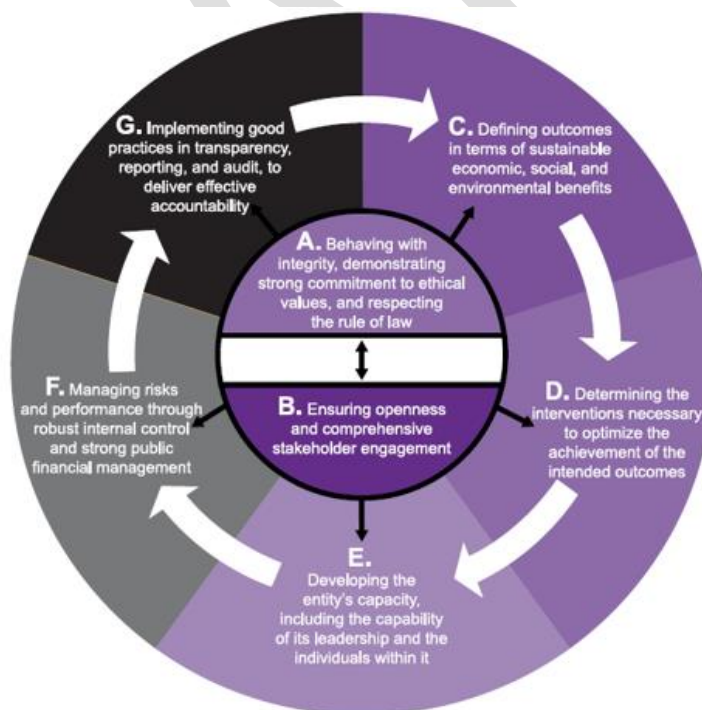


## 1. Introduction to Delivering Good Governance

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

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

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



- 1.3 Barnsley Council has adopted these principles of good governance and developed its Code of Corporate Governance to reflect its responsibilities. This Code sets out the key systems, policies and procedures that comprise the Council's Governance Framework.
- 1.4 The Council's key governance areas are reviewed annually to provide assurances with regards effectiveness as part of the preparation of the annual governance statement.
- 1.5 The Council recognises that establishing and maintaining a culture of good governance is as important as putting in place a framework of policies and procedures. The Council expects members and officers to uphold the highest standards of ethics, conduct and behaviour and to act with openness, integrity and accountability in carrying out their duties.
- 1.6 This Code aims to ensure that the Council is doing the right things, in the right way. Further information regarding each of the seven core principles and the behaviours and actions that demonstrate good governance in practice are detailed at Appendix A.

## **2. Monitoring and Review**

- 2.1 Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 requires an authority to conduct a review of the effectiveness of its systems of internal control and include a statement on the review with any published Statement of Accounts. This is known as the Annual Governance Statement.
- 2.2 As such the Council will monitor its governance arrangements for their effectiveness in practice and will review them on a continuing basis to ensure that they are up to date and working effectively. The Council's Governance Assurance Framework sets out in more detail how the Council will seek assurance on its adherence to the principles of governance.
- 2.3 On an annual basis the Leader of the Council and the Chief Executive will publish an Annual Governance Statement, which will:
- Assess how the Council has complied with the Code of Corporate Governance
  - Provide an opinion of the effectiveness of the Council's arrangements
  - Provide details of how continual improvement in the systems of governance will be achieved.

## **3. Certification**

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

Leader of the Council

Chief Executive

Date:

Date:

#### 4. Governance Structure and Responsibilities

Function	Responsibilities
The Council	<ul style="list-style-type: none"> <li>• Comprises 63 Elected Members covering the 21 wards of the Borough of Barnsley</li> <li>• Approves the Corporate Plan, Policy and Budgetary Framework</li> <li>• Approves the Constitution</li> <li>• Appoints Committees and Sub-Committees</li> </ul>
The Mayor	<ul style="list-style-type: none"> <li>• Is the ceremonial figurehead of the Council</li> <li>• Is the person in charge of managing debate at full Council meetings</li> <li>• Is a non-political role</li> <li>• Is voted for every year by Council</li> </ul>
Cabinet	<ul style="list-style-type: none"> <li>• Comprises of the Leader and 7 other Elected Members</li> <li>• The main decision-making function of the Council</li> <li>• Develops the Council's strategic vision</li> <li>• Decides how best to use the financial resources available and which services to provide</li> </ul>
Area Councils	<ul style="list-style-type: none"> <li>• 6 Area Councils</li> <li>• Elected Members take responsibility for local planning, decision making and performance monitoring of local services</li> <li>• Manage devolved budgets proportionate to size of the area</li> </ul>
Overview and Scrutiny Committee	<ul style="list-style-type: none"> <li>• Elected Members can scrutinise the overall performance of services in the Borough</li> <li>• Monitors the strategic performance of the Council</li> <li>• Holds the Council's own services to account</li> <li>• Investigates and holds to account other agencies providing services on the Council's behalf</li> <li>• Can call-in when appropriate specific Cabinet decisions for further consideration</li> </ul>
Audit Committee	<ul style="list-style-type: none"> <li>• Provides independent assurance to the Council on the adequacy and effectiveness of the governance, internal control risk management arrangements</li> <li>• Oversees the work of Internal and External Audit</li> <li>• Considers and recommends for approval the Code of Corporate Governance, Annual Governance Statement and the Statement of Accounts</li> </ul>
Other Regulatory Committees	<ul style="list-style-type: none"> <li>• Planning Regulatory Board – considers applications for planning permission and similar issues, as well as public rights of way – taking account of national and local planning policies and relevant legislation</li> <li>• General Licensing Regulatory Board – is responsible for the licensing of taxis (private and hackney carriages, drivers and vehicles) amusement venues and other similar types of premises and activities – taking account of national and</li> </ul>

Function	Responsibilities
	<p>local policies and relevant legislation</p> <ul style="list-style-type: none"> <li>Statutory Licensing Regulatory Board – is responsible for licenses for liquor and entertainment premises as set out in the licensing Act 2003.</li> </ul>
Head of Paid Service (Chief Executive)	<ul style="list-style-type: none"> <li>Overall corporate management and operational responsibility for the Council (including overall management responsibility for all employees)</li> <li>The provision of professional advice to all parties in the decision-making process and, responsibility for a system of record keeping for all the Council's decisions.</li> <li>Representing the Council on partnership and external bodies.</li> <li>Determines how the Council's functions are discharged, the number and grade of Officers required to discharge the functions and how Officers are organised into an overall operational structure.</li> </ul>
Section 151 Officer (Service Director – Finance)	<ul style="list-style-type: none"> <li>Accountable for developing and maintaining the Council's financial management and accounting framework</li> <li>Ensuring lawfulness and financial prudence of decision making and the administration of financial affairs</li> <li>Providing advice to all Councillors on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity and budget and policy framework issues, and will support and advise Councillors and Officers in their respective roles</li> <li>Contributes to the effective corporate management and governance of the Council</li> </ul>
Monitoring Officer (Service Director – Governance, Member Services and Business Support)	<ul style="list-style-type: none"> <li>Monitoring, reviewing and maintaining the Constitution</li> <li>Ensuring lawfulness and fairness of decision making</li> <li>Advising whether decisions are within the budget and policy framework</li> <li>Providing advice to all Councillors on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity and budget and policy framework issues</li> <li>Contribute to the effective corporate management and governance of the Council</li> </ul>
Senior Management Team	<ul style="list-style-type: none"> <li>Implements the policy and budgetary framework set out by the Council and provides advice to the Council on the development of future policy and budgetary issues</li> <li>Oversees the delivery of the Council's Corporate Plan and the implementation of Council policies</li> </ul>
Service Directors	<ul style="list-style-type: none"> <li>Responsible for developing, maintaining and implementing the Council's governance risk and control framework</li> <li>Responsible for the operational management and delivery of Council services and functions.</li> <li>Contribute to the effective corporate management and governance of the Council</li> </ul>
Head of Internal Audit, Anti-Fraud and Assurance	<ul style="list-style-type: none"> <li>Provides independent assurance and opinion on the adequacy and effectiveness of the Council's risk management, assurance and control framework.</li> <li>Through the Internal Audit Service delivers and Annual Programme of risk-based audit activity, including counter fraud</li> </ul>

Function	Responsibilities
	and investigation activity and makes recommendations for the improvement in the management of risk and control.
Boards and Partnerships	<p>Various Boards operate to manage specific areas of the Council's responsibilities discharged through working with other organisations and agencies under specific delegated procedures.</p> <ul style="list-style-type: none"> <li>• The key Boards and Partnerships are: <ul style="list-style-type: none"> <li>➤ Barnsley Safeguarding Children Partnership</li> <li>➤ Barnsley Safeguarding Adults Board</li> <li>➤ One Barnsley Board</li> <li>➤ Health and Wellbeing Board</li> <li>➤ Barnsley Economic Partnership</li> <li>➤ Safer Barnsley Partnership</li> <li>➤ Stronger Communities Partnership</li> <li>➤ BDR Waste Management Partnership – Joint Waste Board</li> </ul> </li> </ul>
External Advice, Guidance and Inspection	<p>The Council receives independent advice, guidance and inspection activity from a number of national bodies.</p> <ul style="list-style-type: none"> <li>• These bodies include: <ul style="list-style-type: none"> <li>➤ Local Government Ombudsman</li> <li>➤ Care Quality Commission (CQC)</li> <li>➤ OFSTED</li> <li>➤ the Information Commissioner</li> <li>➤ the Council's External Auditor</li> </ul> </li> </ul>

## Code of Corporate Governance

Principles	Sub-principles	
<b>Acting in the public interest requires a commitment to and effective arrangements for:</b>		<b>Barnsley's commitment to achieving good governance in practice includes:</b>
<b>A. Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.</b>	<ul style="list-style-type: none"> <li>Behaving with integrity</li> <li>Demonstrating strong commitment to ethical values</li> <li>Respecting the rule of law</li> </ul>	<p>The Council('s):</p> <ul style="list-style-type: none"> <li>Constitution, Policy Framework and HR Policies creates the conditions to enable Members and Officers to demonstrate a strong commitment to the rule of law, adhering to relevant laws and regulations which allows them to utilise powers for the benefit of the community</li> <li>Constitution outlines the roles and responsibilities of Members and Statutory Officers (Head of Paid Services, Monitoring Officer and Section 151 Officer) in line with legislative and regulatory requirements</li> <li>Ethical framework (Code of Conduct, Declaration of Interests) is built on the Seven Principles of Public Life and sets out the standards of behaviour, conduct and values the Council expects of its Members, Officers and those who work with the Council. This together with promoting the framework ensures that high standards of conduct are maintained and where appropriate safeguards are put in place, and action taken where breaches occur.             <ul style="list-style-type: none"> <li>Organisational values of integrity, collaboration and commitment are communicated through the Corporate Plan and its supporting policies and procedures</li> </ul> </li> <li>Policy framework identifies the key policies and strategies that ensure effective delivery of the Councils Corporate Plan, ensuring compliance with statutory duties/responsibilities             <ul style="list-style-type: none"> <li>Policy and strategy guidance ensures that the policy development process gives due consideration to key aspects such as sustainable economic, social and environmental benefits and the long term view</li> <li>Council policies are considered and approved by Members</li> </ul> </li> <li>Effective procurement arrangements are embedded to enable the Council to demonstrate good practice, ethical values, compliance with legislation, realise value for money and public accountability:</li> <li>Robust Anti-Fraud and Corruption Policies are in place to minimise the risk of loss, fraud, theft or bribery impacting upon the resources available to the Council and protect the public purse.</li> <li>Confidential Reporting (Whistleblowing) Policy demonstrates our commitment to review/investigate matters that may compromise the Council's values or integrity.</li> <li>Corporate training and induction programmes ensure that Members are offered, and Officers receive appropriate training to assist them in effectively executing their duties and understand the standards of behaviour expected of them</li> <li>Decision making processes ensure that legal and ethical implications are fully considered</li> </ul>

Principles	Sub-principles	
<b>Acting in the public interest requires a commitment to and effective arrangements for:</b>		<b>Barnsley's commitment to achieving good governance in practice includes:</b>
<b>B. Ensuring openness and comprehensive stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Openness</li> <li>• Engaging comprehensively with institutional stakeholders</li> <li>• Engaging with individual citizens and service users effectively</li> </ul>	<p>The Council:</p> <ul style="list-style-type: none"> <li>• Has adopted a Scheme of Delegation with the intention of giving a clear transparent, effective and accountable decision-making process</li> <li>• Will effectively evidence and record all decisions made in connection with the discharge of its functions and publish these appropriately <ul style="list-style-type: none"> <li>○ This is achieved through the adoption of a standard reporting format in relation to Cabinet reports, which ensures all relevant information is provided to enable transparent decision making</li> <li>○ The award of contracts are appropriately documented and the Council will maintain and publish a Contracts Register</li> <li>○ All payments to suppliers over £500 are published on a monthly basis</li> </ul> </li> <li>• Wishes to retain the ability to work in an agile manner using a range of partnership delivery models to ensure outcomes are achieved in the most efficient and effective ways possible <ul style="list-style-type: none"> <li>○ Partnership framework will ensure that there is clarity around what constitutes appropriate governance for different types of partnership working. This in turn will ensure accountability, both in terms of achieving outcomes, but also in terms of corporate governance and managing risks</li> </ul> </li> <li>• Is committed to engaging with the community and other stakeholders on key matters affecting the Council. Our Consultation and Engagement Policy, defines the types of issues we will consult and engage on, how this will be undertaken and how we will utilise the feedback received <ul style="list-style-type: none"> <li>○ A survey with residents will be completed every two years so that we can access an up to date summary of the views of the citizens on the Borough, their neighbourhood and the delivery of public services</li> <li>○ Will use various forums and groups to consult/involve communities and services users (formal and informal) to obtain their views and experiences to help determine the most appropriate and effective interventions and course of action</li> <li>○ Communications Strategy sets out the plan for improving communication across the Council with employees, partners, residents and other stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear</li> <li>○ Encourages, collects and evaluates the views and experiences of communities, citizens, service users and organisations of different backgrounds</li> </ul> </li> <li>• Recognises and values the diversity of our communities and our workforce. We are committed to providing inclusive services that meet the needs of all our service users and to ensuring that we are an inclusive employer – this is supported by our Equality and Inclusion Policy and Strategy</li> <li>• Has a Corporate Plan that puts customers at the heart of what we do, considers new innovative ways of delivering sustainable services and seeks to ensure more people get involved locally</li> </ul>

Principles	Sub-principles	
<b>Acting in the public interest requires a commitment to and effective arrangements for:</b>		<b>Barnsley's commitment to achieving good governance in practice includes:</b>
<b>C. Defining outcomes in terms of sustainable economic, social and environmental benefits</b>	<ul style="list-style-type: none"> <li>Defining outcomes</li> <li>Sustainable economic, social and environmental benefits</li> </ul>	<p>The Council:</p> <ul style="list-style-type: none"> <li>Maintains a Corporate Plan which is supported by a Corporate Programme of delivery and individual Service Plans which outline its ambitions and promises to our residents and shows how the Council will use its resources to deliver these. We have an outcome-based approach to service planning and performance management</li> <li>Maintains a Medium-Term Financial Strategy (MTFS) which supports the delivery of the Council's key outcomes and underpins the development of individual business and service delivery plans</li> <li>Ensures it considers the impact of its decisions in terms of economic, social and environmental consequences – all decision-making reports must include analysis of issues such as financial implications, health and safety, consultations, risk management, equality and inclusion and social inclusion</li> <li>Produce a Local Plan, in accordance with legislation and national policy that sets the overall strategic direction for the Borough for up to the next 15 years</li> <li>Will work with Sheffield City Region Mayoral Combined Authority to prepare and maintain a joint strategic plan in accordance with legislation and national policy for South Yorkshire and wider region.</li> </ul>
<b>D. Determining the interventions necessary to optimise the achievement of the intended outcomes</b>	<ul style="list-style-type: none"> <li>Determining interventions</li> <li>Planning interventions</li> <li>Optimising achievement or intended outcomes</li> </ul>	<p>The Council:</p> <ul style="list-style-type: none"> <li>Operates a planning and control cycle covering strategic and operational plans, ensuring that key priorities/outcomes are identified, and delivery plans are in place to achieve the desired outcomes</li> <li>Ensures that forward plans, key decisions and reports allow for effective scrutiny and challenge</li> <li>Decision Making Guide and templates for reports ensures that all relevant implications are considered and consulted upon to effectively achieve the intended objectives and outcomes, and that there is a rigorous analysis of the options available:</li> <li>Has a Consultation and Engagement Policy which sets out the Council's commitment to consider feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available</li> <li>Has a Comments, Compliments and Complaints Policy which recognises that customer feedback is a valuable resource for improving the experience of customers and shaping the design and delivery of our services</li> <li>Has a Business Continuity and Emergency Resilience framework which ensures the resilience of the organisation to any eventuality and to help ensure continuity of service to its key customers. Emergency Planning processes are in place to allow a response to an external incident as part of the Authority's duties under the Civil Contingencies Act 2004.</li> </ul>



Principles	Sub-principles	
<b>Acting in the public interest requires a commitment to and effective arrangements for:</b>		<b>Barnsley's commitment to achieving good governance in practice includes:</b>
<b>E. Developing the entity's capacity including the capability or its leadership and the individuals within it</b>	<ul style="list-style-type: none"> <li>• Developing the entity's capacity</li> <li>• Developing the capability of the entity's leadership and other individuals</li> </ul>	<p>The Council:</p> <ul style="list-style-type: none"> <li>• Leader and Chief Executive have clearly defined/distinctive leadership roles: <ul style="list-style-type: none"> <li>◦ The Chief Executive leads in implementing strategy and managing the delivery of services and other outputs set by Members</li> <li>◦ The Leader gives appropriate overall direction and policy to the Council, and works with other authorities to help shape and influence National Policy</li> </ul> </li> <li>• Constitution sets out the protocols on Member relations to ensure that elected and appointed leaders negotiate with each other regarding their respective roles and that a shared understanding of roles and objectives is maintained</li> <li>• Constitution and supporting delegations specify the types of decisions that are delegated and those that are reserved for the collective decision making of the Cabinet or full Council</li> <li>• Has a Digital First initiative that provides Members and Officers with efficient systems and technology that support them in performing their role and delivering against the Council's Corporate Plan</li> <li>• Has an Asset Management Framework that ensures that all of the Council's assets are compliant, sustainable, fit for purpose and support the delivery of Council services and strategic objectives</li> <li>• Has a Workforce Strategy that ensures the Council has a workforce which can deliver against the Corporate Plan, and that it has the right behaviours which reflect the Council's ambitions and values: <ul style="list-style-type: none"> <li>◦ Holds employee to account for their performance and behaviour through a performance management process</li> <li>◦ Training and development programmes for both Members and Officers ensures they have the appropriate skills and knowledge to support them in fulfilling their roles and responsibilities, and that they remain up to date with current best practice and statutory requirements</li> <li>◦ Leadership and Management Training Programmes</li> <li>◦ Wellbeing initiatives, targeted interventions and Occupational Health arrangements help to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing</li> </ul> </li> </ul>
<b>F. Managing risks and performance through robust internal control and strong public financial management</b>	<ul style="list-style-type: none"> <li>• Managing risk</li> <li>• Managing performance</li> <li>• Robust internal control</li> <li>• Managing data</li> <li>• Strong public financial management</li> </ul>	<p>The Council:</p> <ul style="list-style-type: none"> <li>• Has a Risk Management Policy and Strategy that recognises that risk management is an integral part of the operation of the Council and must be considered in all aspects of decision making.</li> <li>• Has a Health and Safety Policy supported by a strategy and management framework that seeks to ensure compliance with the law and ensure the risks associated with the Health and Safety of those engaging in Council activities are appropriately managed, regularly reviewed and investigations completed where incidents occur.</li> <li>• Operates a Safeguarding Policy, strategy and procedures that actively promote safeguarding to prevent harm and reduce the risk of abuse, neglect or exploitation to adults with care and support needs and children at risk</li> <li>• Performance Management Framework includes a suite of outcomes-based performance information which</li> </ul>

Principles	Sub-principles	
<b>Acting in the public interest requires a commitment to and effective arrangements for:</b>		<b>Barnsley's commitment to achieving good governance in practice includes:</b>
		<p>demonstrates how the Council is achieving the ambitions detailed within the Corporate Plan and how its services are performing:</p> <ul style="list-style-type: none"> <li>○ Performance is regularly reviewed by Senior Officers and Members to monitor the effectiveness of the Council's arrangements, and where appropriate the Council will benchmark its activities with others.</li> <li>○ Managers regularly review and validate the quality and accuracy of performance data</li> <li>○ Internal Audit regularly review and audit the quality and accuracy of data as part of each audit review</li> <li>• Has project management procedures are in place to enable delivery, allow challenge, seek improvements and make effective decisions to ensure achievement of targeted outcomes</li> <li>• Through Boards and other meetings, creates a platform for Members and Senior Officers to challenge and discuss key issues before, during and after decisions are made, thus encouraging effective and constructive challenge and debate <ul style="list-style-type: none"> <li>○ Cabinet reports are circulated to key officers and undergo a series of reviews, revisions and comments prior to finalising to ensure all relevant matters are considered</li> </ul> </li> <li>• Has Senior Managers who are responsible for putting into place an appropriate internal control environment to manage the risks facing the delivery of the services and functions they are responsible for</li> <li>• Maintains an effective internal audit service – in line with the Public Sector Internal Audit Standards and CIPFA's Guide on the Role of the Head of Internal Audit: <ul style="list-style-type: none"> <li>○ Produces an Annual Report providing an opinion on the Council's adequacy and effectiveness in relation to governance, risk management and control</li> </ul> </li> <li>• Maintains an effective Audit Committee which provides a source of effective assurance regarding arrangements for managing risk, fraud and maintaining an effective control environment and governance arrangements: <ul style="list-style-type: none"> <li>○ Reflects the political composition of the Council</li> <li>○ Includes a majority of independent members with knowledge and understanding of audit and governance processes</li> <li>○ Operates in compliance with CIPFA guidance on effective audit committees</li> </ul> </li> <li>• Has an anti-fraud and corruption framework that ensures effective Counter Fraud and corruption arrangements are embedded across the Council promoting a zero-tolerance approach: <ul style="list-style-type: none"> <li>○ Has a dedicated Corporate Anti-Fraud Team to provide advice and investigate suspected fraud or wrongdoing</li> <li>○ The Council participates in the National Fraud Initiative</li> </ul> </li> <li>• Information Governance is strategically managed by the Information Governance Board which oversees and monitors matters such as compliance with the Data Protection Act 2018 / GDPR, Freedom of Information Act and cyber security issues. It also monitors suspected or identified breaches of personal data <ul style="list-style-type: none"> <li>○ The Council's Information Governance policy framework sets out a commitment for the safe collection, storage, use and sharing of data, underpinned by processes and developed procedures to safeguard personal data</li> <li>○ The Council's ICT and Information Security Standards provide guidance on the arrangements that must be</li> </ul> </li> </ul>

Principles	Sub-principles	
<b>Acting in the public interest requires a commitment to and effective arrangements for:</b>		<b>Barnsley's commitment to achieving good governance in practice includes:</b>
		<p>in place to ensure personal data is kept protected and secure</p> <ul style="list-style-type: none"> <li>○ Effective information sharing arrangements are in place and operate effectively when sharing data with other bodies in accordance with the Data Protection Act, GDPR and the Council's Information Management Policy</li> <li>○ Has a designated Data Protection Officer who operates independently of senior management</li> <li>• Ensures that effective financial management arrangements are embedded across the Council, which support the short, medium- and long-term achievement of the Council's ambitions and service provision: <ul style="list-style-type: none"> <li>○ Medium- and Long-Term Financial Strategy and budget setting processes align resources to the organisation's objectives</li> <li>○ Budget development and management framework enables the Council to review and adjust its budget during the financial year to make the most effective use of resources in delivering the Council's policies and objectives</li> </ul> </li> </ul>
<b>G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability</b>	<ul style="list-style-type: none"> <li>• Implementing good practices in transparency</li> <li>• Implementing good practices in reporting</li> <li>• Assurance and effective accountability</li> </ul>	<p>The Council:</p> <ul style="list-style-type: none"> <li>• Has a Publication Scheme which describes the kinds of information available, where this can be found and provides guidance about how to access personal information and submit a Freedom of Information request</li> <li>• Maintains a Forward Plan to provide transparency and access to information regarding future decisions</li> <li>• Reports for the public and stakeholders are written and communicated in a fair, balanced and understandable style, appropriate to the intended audience and ensuring that they are easy to access and understand</li> <li>• Completes and provides the annual financial statements in accordance with statutory best practice guidance</li> <li>• Reviews its governance arrangements publicly in line with its Code of Corporate Governance and associated Assurance Framework, and publishes its results in an Annual Governance Statement</li> <li>• Recommendations for corrective action made by Internal and External Audit and other regulatory bodies are monitored to ensure that they are acted upon and progress is reported to the Audit and Governance Committee</li> </ul>