# Annual Governance Statement 2024/25

## Scope of Responsibilities

Huntingdonshire District Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and provides value for money. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. That duty has grown in importance with the reduction in resources being made available for Local Authorities as part of the Government's on-going austerity programme.

In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, which include the arrangements for the management of risk, whilst facilitating the effective exercise of its functions.

The Council has established governance arrangements which are consistent with the seven principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework – Delivering Good Governance in Local Government. It has adopted a Local Code of Corporate Governance.

The Accounts and Audit Regulations (2015), as amended by the Accounts and Audit (Amendment) Regulations 2021, require the council to conduct a review, at least once a year, on the effectiveness of its system of internal control and include an Annual Governance Statement (AGS). It is subject to review by the Corporate Governance Committee when they consider both the draft and final Statements of Account and is approved by the Corporate Governance Committee in advance of them agreeing the Statement of Accounts.

The Council's financial management arrangements are largely consistent with the governance requirements of the Statement on the Role of the Chief Financial Officer in Local Government (2010). The principles being that the Chief Financial Officer:

- Is actively involved and able to bring influence on the Authority's financial strategy.
- Leads the whole Council in the delivery of good financial management.
- Directs a fit for purpose finance function.
- Is professionally qualified and suitably experienced.

Any issues identified as a significant governance issue and any progress made by management throughout the future financial year (2025/26) to address these issues will be reported regularly to the Corporate Governance Committee with an assessment made in reducing the risk as part of their governance role within the Council.

## What is Governance?

Governance generally refers to the arrangements put in place to ensure that the intended outcomes are defined and achieved.

The Council approved a new local Code of Corporate Governance in May 2023. It is consistent with the seven principles set out in 'proper practice' for the public sector, namely 'Delivering Good Governance in Local Government: Framework' published by CIPFA/SOLACE[1].

The Council aims to achieve good standards of governance by:

1. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
2. Ensuring openness and comprehensive stakeholder engagement.
3. Defining outcomes in terms of sustainable economic, social, and environmental benefits.
4. Determining the interventions necessary to optimise the achievement of the intended outcomes.
5. Developing its capacity, including the capability of its leadership and the individuals within it.
6. Managing risks and performance through robust internal control and strong public financial management.
7. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

Appendix 1 demonstrates what the Council does to achieve these standards.

The overall aim of the local Code of Corporate Governance is to ensure that:

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

Underpinning the Code is the Council's commitment to equality of opportunity in its approach to policymaking, service delivery and employment.

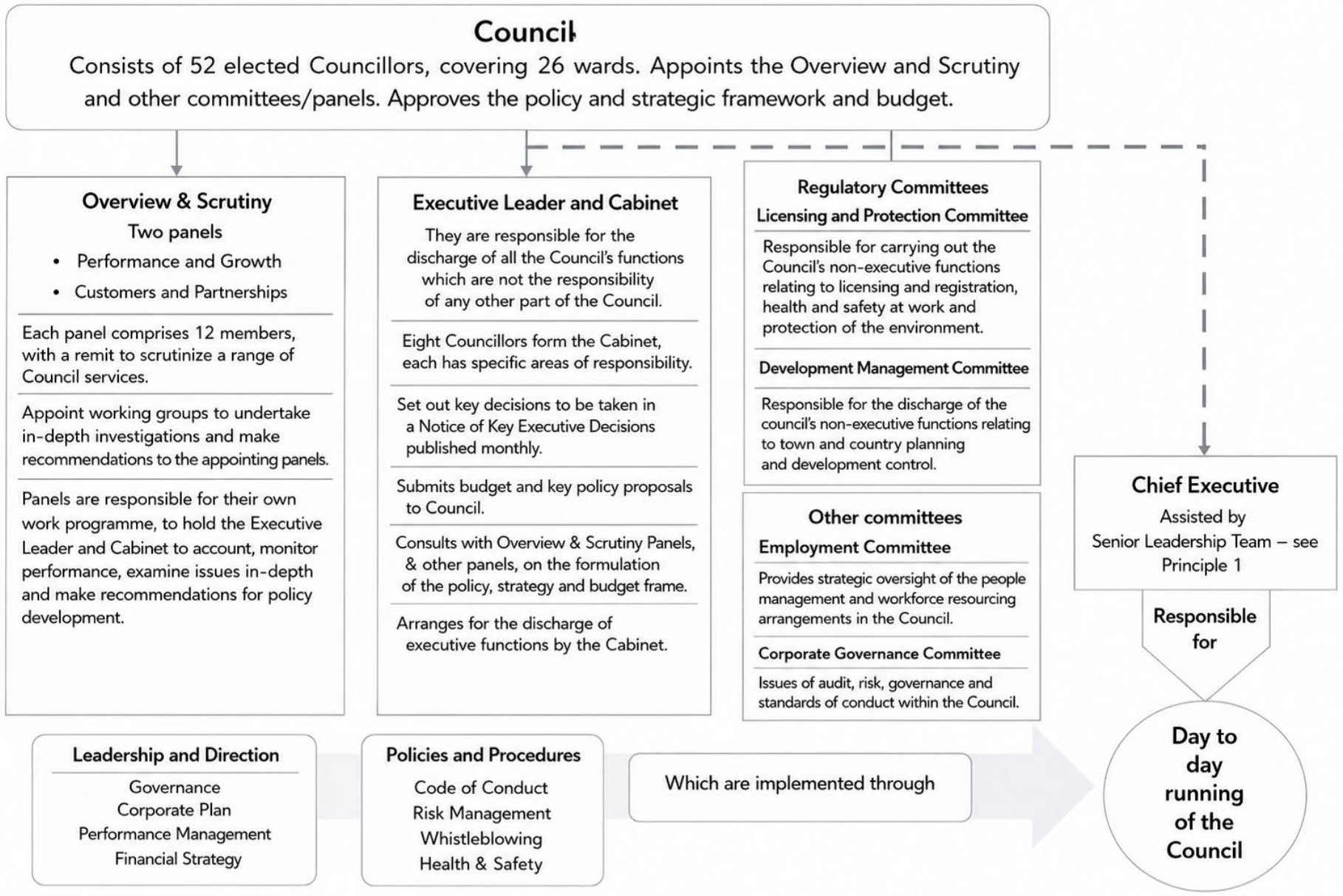
## The Purpose of the Governance Framework

The governance framework comprises the systems and processes, culture and values by which the Council is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables 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. It also enables the Council to demonstrate to the public that it has effective stewardship of the public funds it is entrusted to spend.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level consistent with the risk appetite of the Council. 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 Council's policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically.

## The Council's Governance Framework

The Council's framework for Governance is set out in the Constitution, is detailed in the Local Code of Governance and can be summarised in the graphic below:




The organisation welcomed a new Corporate Director of Finance and Resources in October 2024 and made an internal appointment to the Corporate Director of Communities in January 2025.

The Council's strategic vision and corporate priorities are set out in the Corporate Plan 2023 - 2028. The control environment encompasses the strategies, policies, plans, procedures, processes, structures, attitudes, and behaviours required to deliver good governance to all.

These are set out in the table below, the Governance Framework, which links areas of assurance to documented activities of process and control. Many of the key governance mechanisms remain in place and are referred to in previous statements which are available on the Council's website. The local Code of Corporate Governance, which was updated in May 2023, is also available on the website and describes in more detail the governance processes in place.

| Assurance required upon | Sources of Assurance | Assurances received |
|---|---|---|
| • Delivery of Corporate Plan priorities<br>• Services are delivered economically, efficiently & effectively<br>• Management of risk<br>• Financial planning and performance<br>• Effectiveness of internal controls<br>• Community engagement & public accountability<br>• Shared service governance<br>• Project management & project delivery<br>• Procurement processes<br>• Roles & responsibilities of Members & Officers<br>• Standards of conduct & behaviour<br>• Training and development of Members & Officers<br>• Compliance with laws & regulations, internal policies & procedures | • Constitution (incl. statutory officers, scheme of delegation, financial management and procurement rules)<br>• Council, Cabinet, Committees and Panels<br>• Corporate and service plans<br>• Shared service joint committee<br>• Policy framework<br>• Risk management framework<br>• Project management methodology<br>• Financial Performance Monitoring Suite<br>• Medium Term Financial Strategy<br>• Customer Service Strategy<br>• Consultation and Engagement Strategy<br>• Complaints' system<br>• Head of Paid Service, Monitoring Officer and S151 Officer<br>• HR policies & procedures<br>• Whistleblowing & other counter fraud arrangements<br>• Staff and Member training<br>• Codes of conduct<br>• Corporate Management Team<br>• Independent external sources<br>• Regular monitoring of outcome measures<br>• Monitoring of economic indicators & associated financial receipts<br>• Effective joint working arrangements<br>• Risk & Control Group and Board<br>• Internal Audit<br>• External Audit | • Regular performance and financial reporting<br>• Annual financial report<br>• External audit reports<br>• Internal audit reports<br>• Officer management groups<br>• On-going review of governance<br>• External reviews and inspectorate reports<br>• Customer feedback<br>• Peer reviews<br>• Council's democratic arrangements including scrutiny reviews and the 'audit' committee (Corporate Governance Committee)<br>• Corporate Governance Committee annual report<br>• Staff surveys<br>• Community consultations<br>• Consultants' reports<br>• Services' reports<br>• Risk & Control Group activity |

The review of effectiveness is informed by the work of the Corporate Leadership Team, who are responsible for the development and maintenance of the governance environment, the Head of Internal Audit's annual report and comments made by the external auditors.

The Council's Local Code of Governance includes examples of how the organisation meets the principles of good governance. The Council continuously reviews how it achieves good governance; in 2023/24 this included the recruitment of two Independent Members and a review of its Terms of Reference, both of which were proposed and approved by Full Council in April 2024. Only one appointee remains as at March 2025. Further work will continue on governance once the Council's new Monitoring Officer joins the Council at the end of June 2025.

The Council approved its CIPFA Code of Financial Management in December 2022. This demonstrates how the Council complies with the code to provide evidence of good financial management and also identified areas for further development. The Council remained compliant with the CIPFA code of Financial Management in 2024/25

The governance framework has been in place at the Council for the year ended 31 March 2025 and up to the date of approval of the statement of accounts.

## Review of Effectiveness

The Council has a responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the Directors and Service Managers within the Council who have responsibility for the development and maintenance of the governance environment, the Annual Internal Audit Opinion, and by comments in Huntingdonshire District Council's Statement of Accounts 2022/23 made by the external auditors and other review agencies and inspectorates. During 2024/25, the work undertaken by the Internal Audit team supplemented by the engagement of RSM UK Risk Assurance Services LLP from January 2025, provided the foundation for the Annual Internal Audit Opinion. RSM issued a disclaimer opinion for 2024/25 on this basis that there had been insufficient internal audit coverage that would comply with the Public Sector Internal Audit Standards to conclude on the adequacy and effectiveness of the Council's arrangements in 2024/25. RSM have been engaged to work with the in-house team and provide a fully compliant service with those standards in 2025/26.

With regard to Risk Management, a revised Risk Management Strategy was approved by Council in December 2023 and is being deployed across the organisation. In the later part of 2024, a review of the Corporate Risk Register was undertaken to refresh it. More work will be done with each Head of Service during 2025/26 to continue this across all services.

A Corporate Peer Challenge review of the organisation, to give senior peers from other organisations the opportunity to assess, and feedback on, how effectively the Council delivers its services was undertaken in May 2024 with a return visit to look at progress against the recommendations carried out in March 2025.

Following the recommendations of the LGA Peer Review, the Council has recruited its own Monitoring Officer who will take up the role at the end of June 2025. This will allow further work on the aspects of governance that the Peer Review highlighted as being worthy of greater focus. The appointment of RSM from January 2025 deals with a number of the matters raised by BDO in the review of the preparedness of the Internal Audit Service to work against the Public Sector Internal Audit Standards.

The Council's Constitution details Directors' responsibilities for the maintenance of controls within their departments. The system of internal control is subject to regular review by Internal Audit. The work of Internal Audit, which will continue to be led by RSM throughout 2025/26, is informed by the Council's risk register, with the allocation of audit resources controlled through an annual risk-based plan, which is agreed by Corporate Governance Committee.

In addition to these arrangements the Council receives and responds to reports from other review and assurance mechanisms.

The external audit of the financial statements for 2022/23 was completed in November 2024. As a result of Central Government's reset of the Public Sector Audit environment a disclaimed opinion was given. Due to the prior year disclaimer and the limited work that has commenced on rebuilding assurance, we are anticipating a disclaimer of opinion for 2024/25.

## Significant Governance Issues 2024/25

The external auditors have completed their "Value for money" review of the organisation for 2023/24 and identified a significant risk that the internal audit function was not operating effectively in 2023/24. The external auditors have, recognised that management have been proactive in addressing the areas of concern highlighted by engaging RSM to lead the internal audit approach and support the refresh of the corporate risk register. This work has already started, and a full risk-driven Internal Audit Strategy and Internal Audit Plan for 2025/26 has already been approved by the Corporate Governance Committee in March 2025, and a number of 2025/26 are already underway. This work will continue with the appointment and engagement of the Monitoring Officer in 2025/26.

The key governance issue for 2024/25 is that the annual internal audit report, prepared by RSM, gives a disclaimed opinion on the work of internal audit for 2024/25 for reasons set out above. The expected programme of internal audit work has been set to enable a full opinion to be issue for 2025/26.

## Progress on Governance Issues Identified in 2024/25

| Area | Action Plan for improvement | Progress to March 2025 | Carry forward Issue to 2025/26? |
|---|---|---|---|
| **Risk Management** | The Risk Management (RM) process has been reinvigorated, with a revised RM Strategy being finalised and launched. Corporate risks within the Risk Register to be reviewed and updated. This will be followed by Service level risks within Risk Register being reviewed and updated.<br><br>A new Risk & Controls Group has been established and a Risk & Controls Officer appointed to support Risk Management effort. | The current Risk Management Strategy was approved by Council in December 2023 and work has commenced to fully embed a risk management culture across the organisation.<br><br>Additional resource has been approved to enable additional training of managers and oversee the update of the risk management software to facilitate effective risk management awareness. This includes work facilitated by RSM and also the recruitment of a new Risk Officer whose role it will be to drive this forward during 2025/26.<br><br>A full refresh of the Corporate Risk Register was carried out in late 2025 and a plan was presented to Corporate Governance Committee that will continue the review of risk across the Council. Regular reports are presented to CGC on progress as well as regular updates on the risk register itself. | Yes |
| **Cyber Security, new threats** | Completion of all agreed previous cyber audit actions.<br><br>The ICT service is progressing these actions, monitored by Corporate Leadership Team | Cyber Security is a continuing risk which the ICT service seeks to mitigate through effective controls and staff training<br><br>Given the importance of this and being on the corporate risk register, there has been a proactive commissioning of RSM to carry out Cyber-Essentials audit. | Yes |
| **Policies** | A review and inventory of all policies and strategies has been undertaken. Further work is planned to ensure the policies are fit for purpose and accessible. | Work is ongoing in this area and will be a priority for the new Head of Service (MO). | Yes |
| **Wider economic environment** | The Council's financial robustness is closely linked with the success of the overall local economy, driven in large part to a prosperous commercial sector.<br><br>External economic factors do directly impact on the Council's financial plans and forecasts for new homes bonus, council tax and business rates incomes, and the level of demand for our services. We take our role on supporting the conditions for stable growth very seriously. | Measures to sustain financial robustness are linked to the Council's Corporate plan:<br><br>Priority 1 - Improving quality of life for local people<br><br>Priority 2 - Creating a better Huntingdonshire for future generations<br><br>Priority 3 - Deliver good quality, high value for money services with good control and compliance with statutory obligations. | Yes |

## New Governance Issues Identified in 2024/25

| Area | Action Plan for improvement | Progress to March 2025 | Carry forward Issue? |
|---|---|---|---|
| **Internal Audit, external assessment overdue** | New S151 Officer, in consultation with the Chief Executive and the Monitoring Officer appointed RSM from January 2025, who are providing an internal audit service in 2025/26, which will be fully compliant with professional standards. They will be overseeing the work of the in-house team.<br><br>RSM affirms that it's internal audit services are designed to conform to the Global Internal Audit Standards, the wider International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA. RSM's next external quality assessment (EQA) will take place in 2026. | RSM now leading Internal Audit, fully compliant service with standards expected in 2025/26. | No |
| **Procurement capacity to deliver change** | Additional resources being recruited to implement new Procurement regulations for 2024/25 and draft Social Value Procurement policy. | Additional interim resources have been secured for the Procurement Team. The new Head of Service (MO) who starts in late June 2025 will review the requirements and put in place action to secure them as appropriate | Yes |
| **Officer and Member governance training needs.** | Areas of governance knowledge weakness being identified through skills self-assessments and training plans created to address these. | Skills assessments completed by CLT, CGC members and Executive Members involved in governance. Training sessions organised for coming months. | Yes |

## Opinion

After conducting a review of the governance arrangements across the Council and overall compliance with the Council's Code of Corporate Governance, it is noted that there is a disclaimed Internal Audit opinion for 2024/25 however there is a very clear plan of work that Internal Audit (through RSM) will carry out in 2025/26 to ensure that there is assurance in full for 2025/26.

We are also satisfied that this statement allows the Council to meet the requirements of the Accounts & Audit (England) Regulations 2015, to prepare an AGS to accompany the 2024/25 Statement of Accounts.

## Certification

As Leader and Chief Executive, we have been advised on the implications of the results of the review of effectiveness of the Council's governance framework, by the Corporate Governance (Audit) Committee and Cabinet.

Our overall assessment is that the AGS is a balanced reflection of the governance environment and that an adequate framework exists within Huntingdonshire District Council to ensure effective internal control is maintained. We are also satisfied that there are appropriate plans in place to address any significant governance issues and will monitor their implementation and operations as part of our next annual review.

Signed on behalf of Huntingdonshire District Council

Sarah Conboy
Executive Leader
27 February 2026

Michelle Sacks
Chief Executive
27 February 2026

## Appendix 1: Demonstrating the Principles

| Principles | Council Arrangements | Supporting Examples |
|---|---|---|
| **Principle A**: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law | Code of Conduct for Members based upon the LGA Model Councillor Code of Conduct 2020. | See Part 5, Codes and Protocol, of the Constitution |
| | The seven Principles of Public Life apply to all public sector employees and members. | See Part 5, Codes and Protocol, of the Constitution |
| | Acceptance of code by Councillors | Signed declaration of Acceptance of Office |
| | Declaration of Interests, rules for declaration.<br>Confirmation of no declarable interests at the start of each Committee meeting | Register of Interests<br>Committee meeting notes |
| | Gifts & Hospitality, rules for declaration | Register of Gifts & Hospitality |
| | Code of Conduct Complaints Process | Annual Complaints report |
| | Employee Code of Conduct | Annual confirmation of the code |
| | Defined delegation of responsibilities to Officers | See Part 3 of the Constitution |
| | Appointment of Monitoring Officer to validate the Council is operating in a lawful manner | See Article 12 of the Constitution |
| | Whistleblowing policy to allow the reporting and investigation of breaches of Conduct or Council Policy | Whistleblowing Policy |
| | CIPFA Code of Financial Management | Annual review of compliance with code.<br>Finance Regulations |
| | Procurement Governance Framework | Code of Procurement<br>Contract Regulations |
| | The Council has adopted a series of policies that apply equally to the roles of the member and employee which includes a dignity at work policy and corporate equality policy | Constitution<br>Regular review of policies |
| | Promoting an ethical culture | Council's icare values |
| | Creation of an Assurance Board to seek assurance the Council's governance arrangements are effective and give the comfort required. | Assurance board agendas and meeting notes. |

| Principles | Council Arrangements | Supporting Examples |
|---|---|---|
| **Principle B**: Ensuring openness and comprehensive stakeholder engagement | Details of Council's priority outcomes are included in the Corporate Plan | Agreed through Council and published on website |
| | Details of the Council's activities and achievements are included in the Annual Report | See Council meeting agendas on HDC website |
| | Details of the governance activities, changes and challenges are included in the Annual Governance Statement | See HDC website – Council & Democracy/Council Open data and Information/Our Policies & Procedures |
| | All meeting agendas, content and key decision requirements are published in advance. | See HDC website - Council & Democracy/View Upcoming Committee Meetings |
| | The calendar of upcoming meetings is publicly available. | See HDC website - Council & Democracy/View Upcoming Committee Meetings |
| | All committee meetings are streamed and can be viewed by the public (except for limited exceptions) | Streaming links available on the website |
| | Formal External Engagement and Communications Strategy | Reporting of Engagement and Communication activities and outcomes |
| | Formal Internal Engagement and Communications Strategy | Evidence of internal activities |
| | The Council promotes the formation of an Employee Representative Group for engagement regarding employee matter | Monthly meeting agendas and notes |
| | Data required by the Local Government Transparency code is published on the Council's website, and the Council has adoption a Publication Scheme setting out which information is published without requiring a Freedom of Information request. | See HDC website - Council & Democracy/Council Open Data and Information/Freedom of Information |

| Principles | Council Arrangements | Supporting Examples |
|---|---|---|
| **Principle C**: Defining outcomes in terms of sustainable economic, social and environmental benefits | Details of Council's priority outcomes are included in the Corporate Plan | Agreed through Council and published on website |
| | A Medium Term Financial Strategy (MTFS) is prepared on an annual basis to demonstrate to the affordability of plans and expected outcomes | Agreed through Council and published on website |
| | Service plans are prepared on an annual basis, demonstrating links to the Council's Corporate plan and delivery of key services, and performance indicators to measure their effectiveness. | Annual service plans |
| | A Treasury strategy is produced on an annual basis, demonstrating compliance with the Prudential code and effective use of the Council's resources | Treasury Strategy presented to Council and available on the website |
| | A Commercial Investment Strategy (CIS) is in place to reduce the Council's reliance on central government funding | CIS approved by Council and available on the website |
| | Budget and operational performance monitoring reports are generated on a monthly basis to show achievement against published plans | Reports presented at monthly Corporate SLT meetings |
| | Risk registers are maintained at Service and Corporate levels to identify potential/known threats to the organisation or service, and mitigating actions put in place to reduce these. | Risk registers maintained within the 4Risk system, and Corporate Risk Register reported on the website. |
| | A Climate Strategy policy is being produced to define the Council's approach to minimising its environmental impact and operating in a more sustainable manner. | |
| | The Council has commenced a review of its Local Plan, considering the needs of the district over the longer term and the plans that need to be put in place to deliver the necessary infrastructure to support this. | Public consultation and preparation of plans |
| | The Council has an Economic Development team to attract new businesses and investment to the district. It also hosts the "Invest in Huntingdonshire", further promoting the benefits of the district. | |
| | Working alongside other local government organisations, major regeneration projects are being developed the district creating sustainable social, economic and environmental benefits. | External funding receipts |
| | | |

| Principles | Council Arrangements | Supporting Examples |
|---|---|---|
| **Principle D**: Determining the interventions necessary to optimise the achievement of the intended outcomes | The Corporate plan is prepared in conjunction with the MTFS to ensure delivery plans are affordable and achievable within the funding available. | Plans are published on the Council's website and as part of meeting agendas |
| | Budget and operational performance monitoring reports are generated on a monthly basis to show achievement against published plans and identify where corrective actions may be needed. | Reports presented at monthly Corporate SLT meetings |
| | Risk registers are maintained at Service and Corporate levels to identify potential/known threats to the organisation or service, and mitigating actions put in place to reduce these. | Risk registers maintained within the 4Risk system, and Corporate Risk Register reported on the website. |
| | Programme boards are put in place for major activities, to monitor progress and ensure delivery plans will achieve the intended outcome. | Agendas and meeting notes from board meetings |
| | Significant projects are monitored through the Major Change board, with actions raised to mitigate risks of non-performance. | Agendas and meeting notes from board meetings |
| | The Overview and Scrutiny panels review progress on Council deliverables and are able to challenge decisions if they are not content with what is being achieved. | Agendas and meeting notes from committee meetings |
| | Internal Audit review of services and reporting developed through a risk based strategy, with remedial action plans recommended. | Internal Audit plan and strategy. |

| Principles | Council Arrangements | Supporting Examples |
|---|---|---|
| **Principle E**: Developing the Council's capacity, including the capability of its leadership and the individuals within it | Review of the Council's assets and resources on a regular basis to ensure these remain fit for purpose and are being utilised effectively. | Asset inspections, proactive maintenance records |
| | Clear rules for delegation of authorities enabling decisions to be taken at the appropriate level and by individuals with the necessary knowledge. | The Constitution |
| | Definition of roles and responsibilities for Councillors and Offices | The Constitution |
| | Self assessment of skills for Committee members, with training plans for covering any deficits. | Skills self assessment records |
| | Use of operational and budget monitoring reports including, where effective, bench marking data so that performance trends can be noted and acted upon. | Reports generated and presented to Corporate SLT/committee. |
| | Developing shared services with neighbouring District Councils, allowing sharing of best practices and driving financial efficiencies. | Shared services for ICT, Legal and Building Control. |
| | Developing the capability of staff and improving their skills through training and online coaching tools. | Learning and Development team |
| | Encourage transformation work to improve service delivery or the effectiveness of the Council through the "New Ideas" process and the availability of funding. | New Ideas process and achievements |
| | Availability of Project Management skills and decision making to lead on work to improve the Council's capacity | Output of the Major Change Board |

| Principles | Council Arrangements | Supporting Examples |
|---|---|---|
| **Principle F**: Managing risks and<br><br>performance through robust internal control and strong public financial management | Development of a Risk<br><br>Management strategy, including indications of acceptable risk appetites. | Risk Management strategy and Corporate Risk Register |
| | The Council is a member of the Cambridge & Peterborough Resilience Forum, sharing knowledge and resources on Emergency Planning. | Regular reviews of Emergency Response plans and actions, testing of these and communication of updates. |
| | Business Continuity plans in case of disruption to services | Review and update of Business Continuity plans. |
| | Regular review and update of risk registers, including risk scoring and mitigating actions. | Risk registers maintained on 4Risk system |
| | Quarterly review and update of the Corporate risk register and mitigating actions | Risk register reviewed at Corporate SLT and reported on intranet |
| | Annual external audit of the Council's financials, including a review of value for money achieved. | Annual audit report to Council |
| | MTFS produced on an annual basis and presented to Council | See HDC website - Council & Democracy/Meetings/Council |
| | Quarterly Financial reporting against the approved budget presented to Council | See HDC website - Council & Democracy/Meetings/Council |
| | Reporting of Treasury Prudential measures to Council | See HDC website - Council & Democracy/Meetings/Council |
| | Use of operational and budget monitoring reports including, where effective, bench marking data so that performance trends can be noted and acted upon. | Reports generated and presented to Corporate SLT/committee. |
| | CIPFA Code of Financial Management implemented and maintained | Annual update of code |
| | Code of Procurement published | Constitution |
| | Internal Audit review of services and reporting developed through a risk based strategy with remedial action plans recommended | Internal Audit plan |

| Principles | Council Arrangements | Supporting Examples |
|---|---|---|
| **Principle G**: Implementing good practices in transparency, reporting and audit to delivery effective accountability | Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate. | Report templates and guidance |
| | Data required by the Local Government Transparency code is published on the Council's website, and the Council has adoption a Publication Scheme setting out which information is published without requiring a Freedom of Information request. | See HDC website - Council & Democracy/Council Open Data and Information/Freedom of Information |
| | Internal Audit review of services and reporting developed through a risk based strategy with remedial action plans recommended | Internal Audit plan |
| | All meeting agendas, content and key decision requirements are published in advance. | See HDC website - Council & Democracy/Meetings |
| | The calendar of upcoming meetings is publicly available. | See HDC website - Council & Democracy/Meetings |
| | All committee meetings are streamed and can be viewed by the public (except for limited exceptions) | Streaming links available on the website |
| | Formal External Engagement and Communications Strategy | Reporting of Engagement and Communication activities and outcomes |
| | All meeting agendas, content and key decision requirements are published in advance. | See HDC website - Council & Democracy/Meetings |
| | The calendar of upcoming meetings is publicly available. | See HDC website - Council & Democracy/Meetings |