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Ten Questions to Ask About Your Local Code of Governance

Briefing from the CIPFA Better Governance Forum

	Question	Comments
1	Do we have a local code of governance?	<i>It isn't mandatory, but CIPFA do recommend it.</i>
2	Does it refer to the seven principles of good governance, as set out in the 2016 Framework?	<i>There are still examples that refer to the six principles of the 2007 Framework.</i>
3	How up to date is it?	Some codes were created in 2016 and have not been updated since. An annual review is recommended.
4	Is it available on the website?	Some codes are not easily available, losing an opportunity to improve openness and transparency.
5	Does the narrative on the website explain what it is and why governance matters?	Some local codes are only available as a download, or in committee papers, with no context or explanation of its purpose. This does not support greater transparency.
6	Does the code set out your local arrangements?	This is key. It should set out how you ensure the principles are met in your authority. Identify your own values, policies, and priorities. Many poor-quality codes fail to do this.

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7	Is it user-friendly, including links to further information?	Make the code a helpful resource with weblinks to further information and make sure it is user friendly.
8	Is your audit committee regularly sighted on it?	<i>The audit committee should be familiar with the local code as it will underpin other work on governance.</i>
9	Is it used as the basis for assurance work?	<i>Internal audit should refer to it when providing audit opinions.</i> <i>It should be the basis for the annual review for the AGS.</i>
10	Does your annual governance statement refer to it?	A good local code allows the AGS to focus on evaluation of how well governance works in practice, rather than a description of arrangements.