



LOCAL CODE OF GOVERNANCE

Finance, Estates and Benefits

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Date: 30 July 2026

1. Introduction

- 1.1 The Local Code of Governance demonstrates BCP Council's commitment to the highest standards of corporate governance. The Local Code sets out its governance arrangements in relation to the seven best practice principles in the CIPFA/IFAC 'International Framework: Good Governance in the Public Sector' (see Section 4) and as required by the CIPFA/SOLACE Delivering Good Governance in Local Government Framework.

2. What is Corporate Governance?

- 2.1 Corporate governance comprises of the arrangements put in place to ensure that the intended outcomes for service users and stakeholders are defined and achieved, while acting in the public interest at all times. It is about doing the right things, in the right way, for the right people, in a timely, inclusive, open, transparent, honest and accountable manner.

3. Responsibilities for Corporate Governance

- 3.1 All councillors and officers have a responsibility for upholding the principles of good governance. It is a key responsibility for the Leader of the Council and the Chief Executive.
- 3.2 The Statutory Officers Group, comprising of the Monitoring Officer, the Chief Financial Officer and the Chief Executive are responsible for the development, delivery and review of robust corporate governance arrangements.
- 3.3 The Audit & Governance Committee has responsibility for monitoring and reviewing the Council's corporate governance arrangements.
- 3.4 The Chief Auditor produces an Annual Report to Audit & Governance Committee on the adequacy and effectiveness of the Council's systems of internal control.
- 3.5 The Annual Governance Statement is produced following a review of the effectiveness of the Council's corporate governance arrangements, as outlined in this Code. Any significant governance weaknesses are highlighted, and an action plan produced to address these issues, and monitored by the Audit & Governance Committee.

4. The Governance Framework

- 4.1 The diagram below, taken from the International Framework: Good Governance in the Public Sector, illustrates the various principles of good governance in the public sector and how they relate to each other.

Delivering Good Governance in Local Government (CIPFA and Solace, 2016)



- 4.2 BCP Council's Local Code of Governance is based on this framework, and the table in section 5 demonstrates the Council's governance arrangements in relation to it.

5. How BCP meets the Principles of Good Governance

Principles of Good Governance	How we meet these Principles
(A) Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	The Constitution (which is reviewed by the Constitution Review Working Group with any changes approved by Full Council) Member Code of Conduct Member-Member, and Member-Officer Protocols Decision making process for Committees and Members Committee forward plans, agendas, reports (including legal, financial, equalities and risk impact) and minutes (showing decisions taken and declaration of interests) Full Council and Cabinet Standards Committee Audit & Governance Committee Overview and Scrutiny Committee/s Member Registers of Interests and Registers of Gifts and Hospitality Member induction programmes and training plans Financial Regulations Statutory officers (including Monitoring Officer and Chief Financial Officer) fulfil duties in line with regulatory requirements, and who meet as the Statutory Officers Group Officer Code of Conduct Officer induction programmes Behavioural Framework Nolan Principles Mandatory training and learning including data protection, cyber, equality diversity & inclusion, fraud awareness, understanding of safeguarding Officer Declaration of Interests, Gifts and Hospitality Policy Scheme of Delegations to Officers Decision making process for Officers Record of Officer decisions Record of Chief Executive's Delegated Authority decisions Officer Performance Review Policy Corporate Complaints Procedure Equality and Diversity Policy and Governance Framework Recruitment and Selection Policy

	Anti-Fraud and Corruption Policy
	Whistleblowing Policy
	Compliance with CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption
	Regulation of Investigatory Powers Act (RIPA) Policy and compliance
	Contractual arrangements
	Partnership Registers / Partnership Agreements
	Corporate Values
	Staff Surveys
	Local Plan / Local Development Scheme
	People and Culture Strategy
	Council Operating Model
	Agreements with subsidiaries, partners, and external providers
	Procurement and Contracts Board

(B) Ensuring openness and comprehensive stakeholder engagement	Multi-channel public communications, including: email newsletters, BCP website, magazines, Facebook and X Proactive publication and reporting Local Government Transparency Code 2015 Responses to Freedom of Information and Subject Access Requests Online Council Tax information Corporate Strategy Decision making process for Committees and Members Committee forward plans, agendas, reports (including legal, financial, equalities and risk impact) and minutes (showing decisions taken and declaration of interests) Record of Officer decisions Record of Chief Executive's Delegated Authority decisions Corporate Complaints Procedure Social Care Statutory Complaints Procedure Public/residential surveys, including online Key national and local data Consultation Planning and Guidance • Public and officer consultations • Staff surveys • Local Forums Internal Communications Media Relations Protocol Branding Guidelines Social Media Guidance Partnership Registers / Partnership Agreements Neighbourhood Plans Statement of Community Involvement
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(C) Defining outcomes in terms of sustainable economic, social, and environmental benefits	Corporate Strategy Medium Term Financial Plan process Performance Monitoring Framework • Service business and action plans • Service performance monitoring • Corporate performance monitoring Consultation Planning and Guidance • Public and officer consultations • Staff surveys • Local Forums Risk Management Framework Capital Investment Strategy Decision making process for Committees and Members Committee forward plans, agendas, reports (including legal, financial, equalities and risk impact) and minutes (showing decisions taken and declaration of interests) Record of Officer decisions Record of Chief Executive's Delegated Authority decisions Equality and Diversity Policy and Governance Framework Performance Corporate Management Board Strategic Corporate Management Board Directors Strategy Group Capital Briefing Board Corporate Property Group Local Plan Contractual arrangements Partnership Registers / Partnership Agreements
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(D) Determining the interventions necessary to optimise the achievement of the intended outcomes	Decision making process for Committees and Members Committee forward plans, agendas, reports (including legal, financial, equalities and risk impact) and minutes (showing decisions taken and declaration of interests) Record of Officer decisions Record of Chief Executive's Delegated Authority decisions Performance Monitoring Framework • Service business and action plans • Service performance monitoring • Corporate performance monitoring Medium Term Financial Plan process Risk Management Framework Corporate Strategy Benchmarking and research Capital Investment Strategy (Non-Treasury) 2020-2025 Youth Justice Plan Council Safeguarding Strategy Pan-Dorset Safeguarding Children Partnership Corporate Strategy Delivery Board Equality Impact Assessment (EIA) Panels and EIA processes Corporate Parenting Board Health & Wellbeing Board Procurement and Contracts Board
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(E) Developing the entity's capacity, including the capability of its leadership and the individuals within it	Performance Monitoring Framework • Service business and action plans • Service performance monitoring • Corporate performance monitoring Benchmarking and research People and Culture Strategy Role profiles for all employees Roles of Cabinet, individual Cabinet Members and all other Members and Committees defined Roles of statutory officers (Chief Executive, Chief Financial Officer and Monitoring Officer) and other senior officers defined Member-Member, and Member-Officer Protocols Scheme of Delegations to Officers The Constitution Member induction programmes and training plans Officer induction programmes Mandatory training and learning including data protection, cyber, equality diversity & inclusion, fraud awareness, understanding of safeguarding Performance Review Policy Standards Committee Councillor Development Framework Public/residential surveys, including online Key national data Consultation Planning and Guidance • Public and officer consultations • Staff surveys • Local Forums Corporate and HR policies and procedures, including those to support health and wellbeing ICT guidance and processes Peer Reviews and Inspections Pay and Reward including Terms and Conditions Workforce Strategy for Children's Services Health & Safety & Wellbeing Policy
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(F) Managing risks and performance through robust internal control and strong public financial management	Risk Management Framework Performance Monitoring Framework • Service business and action plans • Service performance monitoring • Corporate performance monitoring Corporate Complaints Procedure Benchmarking and research Overview and Scrutiny Committee/s Internal Audit Charter operating to Public Sector Internal Audit Standards (PSIAS) Risk-Based Annual Audit Plan and Key Assurance Work Chief Auditors Annual Report Anti-Fraud and Corruption Policy Whistleblowing Policy Compliance with CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption Annual Governance Statement Audit & Governance Committee Information Governance Accountability Framework Medium Term Financial Plan process Financial Regulations Regular scrutiny of financial monitoring reports by Councillors and Officers Corporate Strategy & Delivery Plan Treasury Management Strategy Decision making process for Committees and Members Committee forward plans, agendas, reports (including legal, financial, equalities and risk impact) and minutes (showing decisions taken and declaration of interests) Record of Officer decisions Equality Impact Assessment (EIA) Panels and EIA processes Record of Chief Executive's Delegated Authority decisions Corporate and HR policies and procedures Health & Safety Policy / Fire Safety Policy and associated governance (including H&S Board, Safety Supporters Forum and Service and Team based meetings) Emergency planning and resilience arrangements (corporate) Compliance with the Statement of the Role of the Chief Financial Officer in Local Government Procurement and Contracts Board
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(G) Implementing good practices in transparency, reporting, and audit to deliver effective accountability	Multi-channel public communications, including email newsletters, BCP website, magazines, Facebook and X Proactive publication and reporting Local Government Transparency Code 2015 Responses to Freedom of Information and Subject Access Requests Annual Financial Statements External audit reports: Audit Findings Report, Annual Audit Letter and Certification Report External reviews, including Ofsted and Peer Reviews Annual Governance Statement Internal Audit Function operating to the Global Internal Audit Standards (GIAS) Risk-Based Annual Audit Plan and Key Assurance Work Internal Audit recommendation implementation reported to Audit & Governance Committee Compliance with CIPFA's Statement on the Role of the Head of Internal Audit Partnership Registers / Partnership Agreements
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6. How BCP ensures Good Governance is delivered in practice

6.1 The Three Lines model is widely recognised across both the public and private sectors as a best practice approach to implementing effective risk management and corporate governance. It is designed to provide organisations with resilience in these areas, with each Line complementing the others.

6.2 At BCP Council, the Three Lines model is used as the basis for the Assurance Framework, which is agreed annually at Audit & Governance Committee. The Assurance Framework is shown below, together with a brief explanation of the functions of each “line”.

First Line: The First Line is responsible for the implementation of risk management and governance processes within the organisation. In BCP Council, this is the responsibility of management of all levels across all Services in the organisation.

Second Line: The Second Line is responsible for the provision of advice, guidance and policy in support of risk management and governance processes. This Line is also responsible for monitoring compliance with risk and governance requirements by services in the First Line. Typically, this role is fulfilled by corporate functions with defined governance and policy remits, as shown Assurance Framework below.

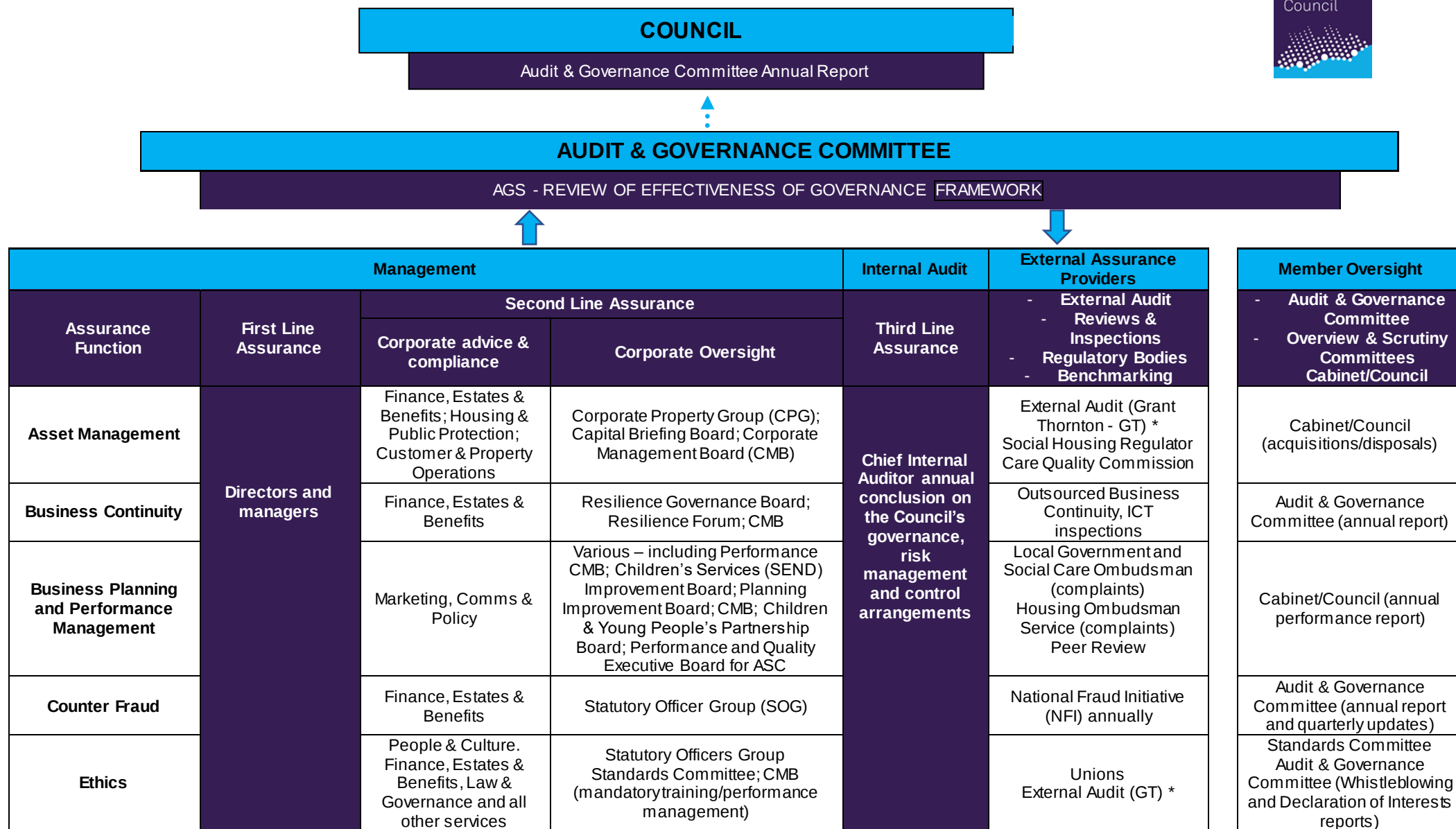
Where there is no clear corporate function with responsibility for compliance, Corporate Management Board will pragmatically determine the need for this and who will act as the Second Line in a proportionate response to the scope and remit of the function.

Third Line: The Third Line is responsible for providing independent assurance to Senior Management and Members on the effectiveness of the first two lines. In BCP Council, this is the responsibility of the Internal Audit Service.

External Providers: BCP Council obtains assurance from a wide range of external providers, many of them statutory, as illustrated on the Assurance Framework.

Member Oversight: Member oversight is provided by through a range of Council committees as defined by the Constitution.

BCP COUNCIL ASSURANCE FRAMEWORK 2026



Financial Management		Finance, Estates & Benefits	Corporate Management Board		Financial Conduct Authority Prudential Regulation Authority External Audit (GT) *	Cabinet/Council (Quarterly MTFP update and budget and financial outturn) Audit & Governance Committee (VFM, Treasury management quarter update)
Fire Safety		Customer & Property Operations	Health & Safety & Fire Safety Board; Safety Supporters Forum; CPG		Fire Safety Inspections Building Safety Regulator	Audit & Governance Committee (annual report)
Health & Safety (H&S)		Finance, Estates & Benefits	Health & Safety & Fire Safety Board; Safety Supporters Forum; CPG		H&S Executive (inc. unannounced inspections) Building Safety Regulator	Audit & Governance Committee (annual report)
Human Resources		People & Culture	Directors Strategy Group (DSG); CMB		Unions Teaching Regulation Agency Healthcare Professional Regulators Legal Services Regulators	Cabinet/Council as required, e.g. Pay & Reward, Performance Framework
ICT		IT & Programmes	IT & IS Infrastructure Board; Information Governance Board (IGB); CMB		Public Services Network (PSN) NCSC	Corporate Risk Management, Overview & Scrutiny, Cabinet/Council as appropriate
Information Governance		Law & Governance	Information Governance Board		Information Commissioner	Audit & Governance Committee (annual report)
Partnerships		Marketing, Comms & Policy	Various – including service/partnership specific boards e.g. BCP/BH Live Strategic Partnership Board; Children's and Young Peoples Partnership Board; CMB			Health & Wellbeing Board Lower Central Gardens Trust Board Russell Cotes Art Gallery and Museum Management Committee
Procurement		Finance, Estates & Benefits	Procurement & Contracts Board		Procurement Review Unit (PRU) part of the Cabinet Office (enhanced role following the Procurement Act 2023)	Audit & Governance Committee (ad hoc reports/deeper dives)
Project & Programme Management		IT & Programmes	Performance CMB; Infrastructure Board; Project specific boards			Project Committees /Boards as appropriate
Risk Management		Finance, Estates & Benefits	DSG; CMB		External Audit (GT) *	Audit & Governance Committee (quarterly update reports)

Safeguarding		Adult Social Care; Children's Services	Safeguarding Boards (Adults & Children's which include independent scrutineers); CMB		Care Quality Commission; Ofsted; Child Safeguarding Practice Review Panel Social Work England	Children's Services Overview & Scrutiny Committee Was the Improvement Board, going forward it will be the Children and Young Peoples Partnership Board Health & Adult Social Care Overview & Scrutiny Committee
Sustainable Environment		Marketing, Comms & Policy Environment	Overall arrangements currently in development; CMB		Environment Agency (EA) and Office for Environmental Protection (OEP)	Environment & Place Overview & Scrutiny Committee (Sustainability)

*It is not the External Auditor's (Grant Thornton) primary role to provide assurance on the adequacy of key assurance functions. Nevertheless, through their auditing of the statement of accounts and in providing their value for money opinion, a form of external assurance exists across a number of functions, most notably those marked with an asterisk.

Document Control

Policy title	Local Code of Governance
Policy owner	Head of Audit & Management Assurance
Effective from date	1 st April 2019 (Original BCP Council Local Code of Governance, thereafter subject to annual evolution)
Current version	V3.0
Approval body	Audit & Governance Committee
Approval date	30 July 2026
Review frequency	Annually
Next review due	July 2027

Revision History

Date	Version	Significant Changes
February 2019	v1	New BCP Council Policy created
October 2019	V2.2	Update to reflect the rapid changes in the new BCP Council and add in Section 6
November 2020	V2.3	Update to reflect ongoing changes in BCP Council governance framework
June 2021	V2.4	Update to reflect ongoing changes in BCP Council governance framework; Three Lines Model updated in line with best practice
July 2022	V2.5	Update to reference new policies implemented in 2021/22, including the Talent and Performance Enablement Policy
June 2023	V2.6	Minor updates – inclusion of Nolan Principles, Transparency Code & FOI/SARs, further details for a number of areas, deletion of reference to Big Plan & Smarter Structures
June 2024	V2.7	Minor updates – removal of now defunct policies and strategies to ensure evidence base remains relevant.
June 2025	V2.8	Minor updates – removal of now defunct policies and strategies and addition of Procurement and Contracts Board and Corporate Strategy Delivery Board to ensure evidence base remains relevant.
July 2026	V3.0	Added the BCP Council Assurance Framework to replace the generic 3-line model. Minor updates such as update name of Capital Briefing Board, CMB arrangements

Minor Amendments and Editing Log

The Head of Audit & Management Assurance has primary responsibility for maintaining the Local Code of Governance. It is recognised there may be a need to clarify or update certain elements of the Local Code of Governance from time to time; this may require minor amendments or editing. Minor amendments and editing changes will be made by the Head of Audit & Management Assurance, and these will be logged in the table below. The Local Code of Governance is presented to Audit & Governance Committee annually.

Date	Description of amendments or editing	Page
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Equalities Impact Assessment

Assessment date – July 2026	No equality implications have been identified from a review of the changes made as part of the annual refresh of the Local Code of Governance (LCoG). Any changes to the policies signposted within the LCoG will be reviewed through their own individual EIAs.
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