The Chartered Institute of Public Finance & Accountancy

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CIPFA

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?	*It isn't mandatory, but CIPFA do recommend it.*
2	Does it refer to the seven principles of good governance, as set out in the 2016 Framework?	*There are still examples that refer to the six principles of the 2007 Framework.*
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?	*The audit committee should be familiar with the local code as it will underpin other work on governance.*
9	Is it used as the basis for assurance work?	*Internal audit should refer to it when providing audit opinions.* *It should be the basis for the annual review for the AGS.*
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.*