

Agenda Item No: 6
Report To: Audit Committee
Date: 29 September 2016
Report Title: Good Governance Framework Audit
Report Author: Nick Clayton, Senior Policy, Performance and Scrutiny Officer
Alison Blake, Audit Manager



Summary: This report presents the Committee with the results of a recent four-council audit review of the Council's preparedness for the revised CIPFA /SOLACE Good Governance Framework, which was considered and endorsed by the Committee in June as the Council's new "Local Code of Corporate Governance, Delivering Good Governance in Local Government 2016".

Key Decision: NO

Affected Wards: All

Recommendations: **The Audit Committee be asked to:-**

- I. **Note the final audit report as presented in Appendix 1**
- II. **endorse that officers investigate the opportunities presented by the LG Inform platform in more detail, with a view to incorporating more benchmarking information where appropriate.**

Policy Overview: The revised '*Delivering Good Governance in Local Government*'¹ framework produced by CIPFA and SOLACE, and published in April 2016, sets the standard for local authority governance.

Ashford Borough Council's own Local Code was prepared in accordance with the CIPFA/SOLACE framework.

Financial Implications: None

Risk Assessment N/A

Equalities Impact Assessment N/A

¹ <http://www.cipfa.org/policy-and-guidance/publications/d/delivering-good-governance-in-local-government-framework-2016-edition>

**Other Material
Implications:**

**Background
Papers:**

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Report Title: Good Governance Framework Audit

Purpose of the Report

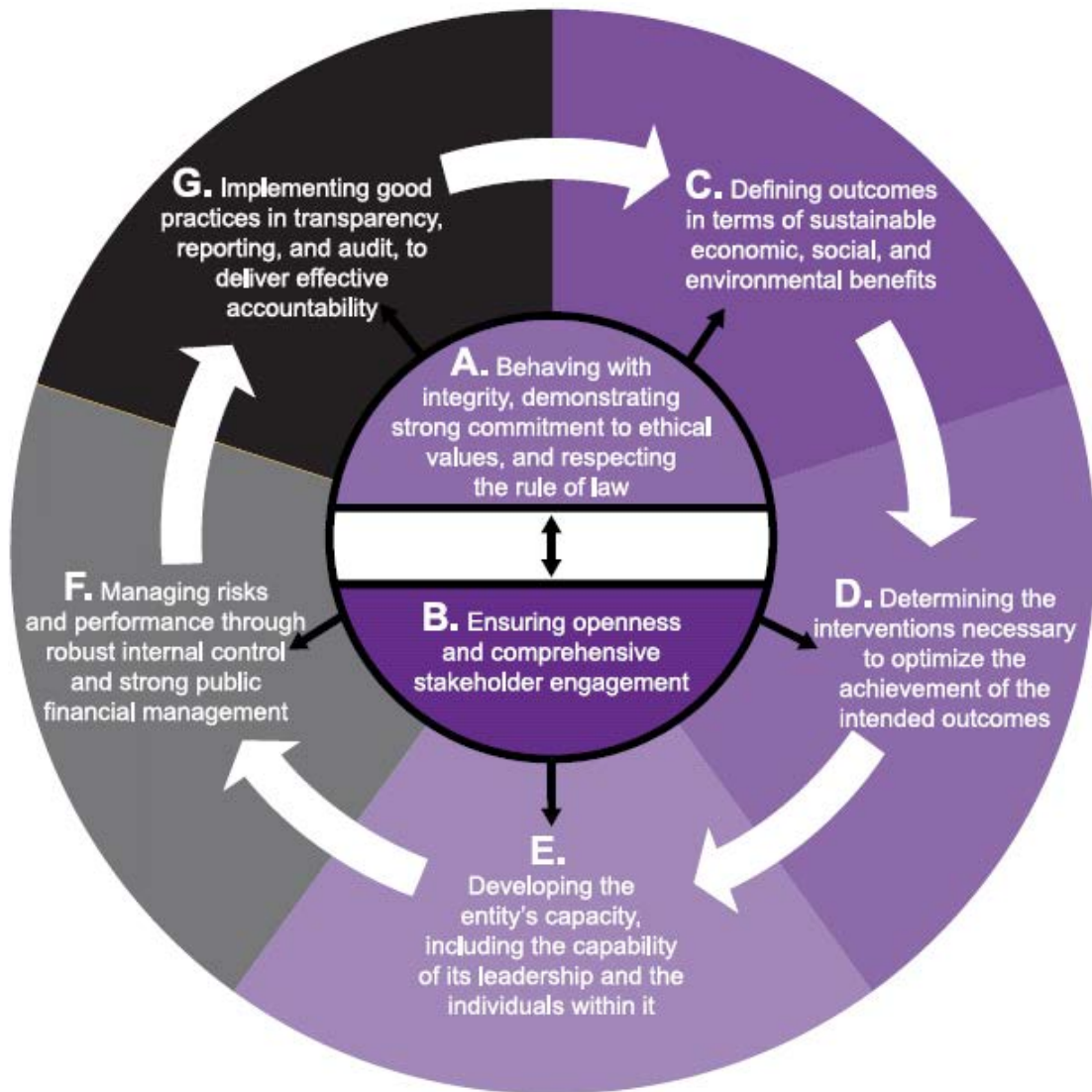
1. To note the findings of a recent four-council audit report on the Council's preparedness for the requirements of the Council's Local Code of Corporate Governance (**Appendix 1**).
2. To endorse the preliminary actions suggested in order to address the points raised in the report, and to make any additional suggestions as required.

Issue to be Decided

3. To note the findings of the internal audit report 'Good Governance Framework Overview'.

Background

4. In April 2016 CIPFA/SOLACE published an updated 'Delivering Good Governance in Local Government' framework 2016 which revises the standard for local authority governance.
5. Accordingly, it is good practice for the Council to adopt its own compliant local Code of Corporate Governance, based upon the national framework. As such, the Audit Committee agreed a "Local Code of Corporate Governance, Delivering Good Governance in Local Government 2016" in June.
6. This local Code will apply to Annual Governance Statements prepared for the financial year 2016/17 onwards.
7. Both the CIPFA / SOLACE framework, and the Council's own Local Code, are based around the same seven core principles of good governance –



8. The new framework provided an excellent opportunity to take stock of what lessons could be learnt within, and between, the four local authorities who make up the Mid Kent Audit Partnership.
9. Accordingly, the internal audit team conducted a review of the current arrangements in each authority, as part of their advice and consultancy work.
10. As such, it is crucial to note that this was not a traditional audit exercise. It was not only the first time a corporate governance review had been completed simultaneously across all four councils, but the objectives of the review were also forward-looking, relating to the ability to demonstrate compliance against the new code rather than a traditional audit of the approach to a currently-applicable system.
11. Since the requirements are not yet in force, the review has not been assurance rated and does not include rated recommendations for follow up.

The Audit Review Findings

12. The review confirmed that all four Mid-Kent Audit Partnership councils, including Ashford, are on course to meet the seven principles of good governance before preparing their 2016/17 Governance Statements.
13. The review also identified several notable examples of good governance at each Council, and some steps which would further help each Council to bring their existing governance approaches up-to-date or raise their profile. All four councils' information is summarised below -

Notable practice	Areas for improvement
<p>ABC</p> <ul style="list-style-type: none"> - Clear and financed approach for addressing fraud and corruption - Review of medium term financial plans - Good succession planning and officer development 	<p>ABC</p> <ul style="list-style-type: none"> - Limited benchmarking at corporate level - Broadening scope of risk management across the Council
<p>MBC</p> <ul style="list-style-type: none"> - Well managed transition to Committee governance in 2015/16 - Information governance approach 	<p>MBC:</p> <ul style="list-style-type: none"> - Counter fraud policies and approach - Limited benchmarking at corporate level - Setting in risk management into decision making and defining risk appetite
<p>SBC</p> <ul style="list-style-type: none"> - Collaborative working with external groups and youth forum - Risk and performance management - Actively seeks benchmarking, peer review and external accreditation for continuing corporate learning. 	<p>SBC</p> <ul style="list-style-type: none"> - Counter fraud policies and approach - Increasing Member training attendance
<p>TWBC</p> <ul style="list-style-type: none"> - Good external links. - Member skills gap analysis. - Project management approach. 	<p>TWBC:</p> <ul style="list-style-type: none"> - Counter fraud policies and approach - Service planning and operational risk management

14. One other area noted by the review was for the four councils to consider the currency of corporate policies and update or recirculate where needed. This general advice has already been implemented in Ashford, with the endorsement in June by the Committee of the council's own revised Local Code. This, being agreed alongside the last Annual Governance Statement under the previous framework, provided an opportunity to reflect on and review the underlying policies, procedures and elements comprising the council's governance arrangements.

Actions to respond to the Audit

15. Overall, the report's findings confirm that the Council is on course to meet the principles set out in the new Good Governance Framework.
16. However, as can be seen from the table above, the review made recommendations for further work in two broad areas – Benchmarking and Risk Management. Whilst this Committee provides an excellent opportunity to discuss the review and agree the Council's overall response, the audit findings have also been shared with the Council's senior management team. The committee is asked to consider the actions proposed below as part of their discussions.

Benchmarking

17. In recent years the council has taken crucial steps to enhance the management information it incorporates into its strategic-level decision-making. Whilst this approach is naturally an evolving one, the aim is for the council's new Performance Dashboard to inform the work of both officers and Members. As part of the Council's wider governance arrangements, such performance information is used to reflect on the organisation's approach – leading to doing things differently where needed in order to offer efficient services and effective outcomes.
18. However, as noted by the review, there are many other sources of comparative information available across the sector. In the past the main difficulty was ensuring that this information, drawn as it was from other organisations, was available regularly, in a standard format and offered direct comparisons.
19. It is obviously important that bespoke Ashford benchmarking reports can be produced covering areas of particular interest, but other information relating to Ashford is also collated by various organisation throughout the country. One such example is Local Government Inform (LG Inform) which a free online benchmarking tool allowing councils to access, compare and analyse data, and present your findings online or offline.
20. Developed by the Local Government Association, LG Inform gives local authorities access to over 1,800 items of relevant contextual and performance data, including a number of thematic research reports, covering areas including –
 - a. A headline report for District Councils
 - b. A Financial Diagnostic Report
 - c. Health and Wellbeing in the local area
 - d. The impacts of Welfare Reform
 - e. Demographics and determinants of health
21. In due course, such online benchmarking information can be embedded within the council's own online Performance Dashboard (available to all Members, the Cabinet and Overview and Scrutiny Committees from September 2016 onwards).

22. **The Committee is asked to endorse that officers investigate the opportunities presented by the LG Inform platform in more detail, with a view to incorporating more benchmarking information where appropriate.**

Risk Management

23. As the Audit Committee will know, risk management and monitoring is a key part of the business planning and management processes for the Council.
24. A new Strategic Risk process was approved in 2015, with the commitment to report back to Audit and update the committee in September 2016. A separate strategic risk report is on September's Audit Committee agenda, for updating purposes.
25. In addition, however, identifying Service Risk is also a key part of the council's service planning process. This year, it was agreed that the most recent Management & Leadership cohort would assist in this process, so officers from this group are scheduled to meet with individual services during September to identify and facilitate the scoring of individual service risks. After this, the results will be collated and included on ABC's online programme management software (Co-valent) for ongoing monitoring purposes. The process is expected to be completed by the end of October, with a report to Management Team. Service risks will also be included in the reports to be considered by the Budget Scrutiny Task Group between December 2016 and January 2017.

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GOOD GOVERNANCE FRAMEWORK OVERVIEW

FINAL AUDIT REPORT

JULY 2016

Audit Code	CG01(15-16)	Service	Corporate Governance
Audit Managers	Alison Blake Frankie Smith	Head of Service	Ben Lockwood Paul Riley Nick Vickers Lee Colyer
Head of Audit Partnership	Rich Clarke	Chief Executives	Tracey Kerly Alison Broom Abdool Kara William Benson



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Summary Report

Our review against the Framework confirms all 4 Councils are on course to meet each of its 7 principles before preparing their 2016/17 Governance Statements. We also identified several notable examples of good governance at each Council.

However, some steps would further help each Council to bring their existing governance approaches up-to-date or raise their profile. One example is to consider the currency of corporate policies and update or recirculate where needed.

During the review, we identified the following areas of notable practices at each Council:

Notable practice	Areas for improvement
<p>ABC</p> <ul style="list-style-type: none"> - Clear and financed approach for addressing fraud and corruption - Review of medium term financial plans - Good succession planning and officer development 	<p>ABC</p> <ul style="list-style-type: none"> - Limited benchmarking at corporate level - Broadening scope of risk management across the Council
<p>MBC</p> <ul style="list-style-type: none"> - Well managed transition to Committee governance in 2015/16 - Information governance approach 	<p>MBC:</p> <ul style="list-style-type: none"> - Counter fraud policies and approach - Limited benchmarking at corporate level - Setting in risk management into decision making and defining risk appetite
<p>SBC</p> <ul style="list-style-type: none"> - Collaborative working with external groups and youth forum - Risk and performance management - Actively seeks benchmarking, peer review and external accreditation for continuing corporate learning. 	<p>SBC</p> <ul style="list-style-type: none"> - Counter fraud policies and approach - Increasing Member training attendance
<p>TWBC</p> <ul style="list-style-type: none"> - Good external links. - Member skills gap analysis. - Project management approach. 	<p>TWBC:</p> <ul style="list-style-type: none"> - Counter fraud policies and approach - Service planning and operational risk management

Before preparing the 2016/17 Governance Statement, each council should consider a more detailed self-assessment against the Framework's key principles (see Appendix III).

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Next Steps

This report is part of our advice and consultancy work. It has neither assurance rating nor recommendations and so does not need a formal response. However, we are happy to hear comments on the draft that we will consider for the final report.

Later in 2016/17 we intend to complete another corporate governance review. This will focus on specific parts of the Framework at each Council which we will discuss with officers when compiling audit briefs.

Findings in Context

This is the first time we have completed a corporate governance review across all four councils to find out readiness for displaying the CIPFA Good Governance Framework's principles.

Independence

Public Sector Internal Audit Standard 1100 demands we act always with independence and objectivity. We must disclose any threats, in fact or appearance, to that independence and our plans for managing them.

The Accounts & Audit Regulations recognise internal audit as a key part of effective governance. This is also true for related services that we also provide, at least to some extent, across the partnership including consultancy advice, risk management and counter fraud support.

This report is an outline so we have not examined audit (or any governance area) in significant depth that would cause us to be reviewing our own work. So we believe the work is independent enough to comply with the Standards.

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Acknowledgements

We would like to express our thanks to all those officers who helped completion of this work, in particular:

<p><u>Ashford</u> Deputy Chief Executive Director of Law & Governance (Monitoring Officer) Head of Finance (s151) Head of HR, Coms & Technology Policy & Performance Officer</p>	<p><u>Maidstone</u> Chief Executive Head of Policy & Communications Head of Finance & Resources (s151) Head of HR Head of Mid Kent Legal Services MKS Support Officer</p>
<p><u>Swale</u> Chief Executive Director of Corporate Services & Monitoring officer Head of Finance & S151 Head of Policy & Performance Head of HR MKS Support Officer</p>	<p><u>Tunbridge Wells</u> Chief Executive Director of Finance & Corporate Services Head of Finance & Procurement Head of Policy & Governance HR Officer Head of Mid Kent Legal Services MKS Support Officer</p>

Audit team and contact details	Report distribution list
<p>Head of Audit Partnership Rich Clarke (Rich.Clarke@MidKent.gov.uk) Audit Manager Alison Blake (Alison.blake@midkent.gov.uk) Frankie Smith (Frankie.smith@midkent.gov.uk)</p>	<p>Draft All officers in the table above save those underlined.</p> <p>Final All officers in the table above plus Chief Executives</p>

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Detailed Findings

We completed our fieldwork during April and May 2016 to the objective and tests set out in the final audit brief dated 26 February 2016. We include the audit brief at appendix I

We have amended the brief at appendix I from its original presentation to reflect a delay in the timeline during the fieldwork stage. This delay was due to officer availability and the Audit Manager's year-end workloads.

Objective 1: To review the extent to which the Council's will be able to demonstrate compliance with the 7 core principles of the Good Governance Framework in order to determine the Council's readiness ahead of the 2016/17 Annual Governance Statement requirements

We completed this review drawing on several sources of information. These included interviewing several key officers at each Council (as listed in the acknowledgements table). We also reviewed some corporate policies and documents to find out how prepared each Council is for displaying the 7 principles in the Framework. We provide in Appendix II further details of the key principles and sub-principles considered.

The following tables provide a summary of our findings for each Council against each of the 7 Good Governance principles and highlights notable practice and areas for improvement against each principle:

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Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law



Members and officers behave with integrity and demonstrate the Council's values.

A suite of current policies exist for tackling fraud, corruption and money laundering and a framework for officers to speak up with concerns. The Council also has a dedicated Fraud Investigations Team.



The Council's values are well demonstrated and promoted including behaving with integrity. The values are reinforced by integration with staff awards.

Speaking up policy currently under review, but broader counter fraud and corruption policies do not reflect current legislation and best practice.



Highly visible corporate priorities and values with comprehensive supporting training. Robust declaration of interest processes in place. Values and behaviours are also integrated within "Swale Stars" awards ceremony.

Counter fraud and corruption policies do not reflect current best practice and are not well publicised.



Ethical values permeate through corporate strategies (e.g. procurement) and are highly visible, including integration within "Celebrate" awards. There is also regular reporting on Member conduct through Committee.

Counter fraud policies require updating, not least because there are multiple versions in circulation.

Overall Summary

All four authorities have robust arrangements in place to ensure Members and officers behave with integrity, demonstrate a strong commitment to ethical values and respecting the rule of law. Across each Council these values are highly visible and integrated in day-to-day working and one-off events.

Notable Practice

ABC: Clear and resourced approach for addressing fraud and corruption.

SBC: Members and officers declaration of interests

Areas to Improve

MBC/SBC/TWBC: Update and refresh counter fraud policies and approach.

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Principle B: Ensuring openness and comprehensive stakeholder engagement




The Council demonstrates a commitment to openness and proactively seeks to be open when making decisions.

The Council engages with a variety of stakeholders and balances their different demands effectively.




The Council is committed to being open and transparent, and engages with a variety of stakeholders.

Good collaborative arrangements exist which allow the Council to use resources efficiently while effectively achieving outcomes.



The Council demonstrates a strong commitment to openness and consultation with external stakeholders including the 'You said, we did' initiative.

Exemplar practices include collaborative working with stakeholder groups e.g. the Public Services Board and Community Safety Partnership and engaging with the next generation through the Youth Forum.



The Council's decision making process is open and transparent, which is reflected in the low number of exempt papers reported to Cabinet in 2015/16.

The Council completes regular consultation exercises with stakeholders and has good collaborative arrangements in place with local community groups.

Overall Summary

Our review confirmed the commitment of all 4 Councils to openness and transparency across their activities.

Notable Practice

SBC: Collaborative working with external stakeholder groups and Youth Forum

TWBC: Low numbers of exempt papers reported to Cabinet

Areas to Improve

None noted

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Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits



ASHFORD
BOROUGH COUNCIL

Clear and well presented vision, including defined outcomes, providing the basis for priorities and links into the decision making process.

The performance management process is currently being reviewed.



MAIDSTONE
Borough Council

Vision and priorities are defined and clear. The Council ensures and monitors equality of access.

The performance management process is currently being reviewed.



The Council has clearly defined and highly visible corporate priorities and outcomes across a range of areas. The performance management framework is closely linked to corporate priorities and outcomes.

The Council has a robust and programmed approach to decision making (“the rhythm of the Council”) with a clear focus on impact and outcomes.



The Council has clearly defined its vision, corporate priorities and desired outcomes (measures of success) and these are widely communicated across the Council.

The corporate performance indicators are currently being reviewed to ensure they remain closely aligned to the corporate priorities.

Overall Summary

Our review confirmed all 4 councils have clearly defined outcomes defining sustainable economic, social and environmental benefits.

Notable Practice

SBC: Quarterly Team Talks to refresh staff awareness of priorities and values

SBC: Robust decision making arrangements

Areas to Improve

None noted

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Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes



ASHFORD
BOROUGH COUNCIL

Best value is achieved through regular budget reviews and strong member involvement in decision making. Stakeholders are appropriately engaged when considering how to deliver services.

Risks are considered but could be more closely monitored.

Year on year performance is monitored quarterly rather than against set targets.



MAIDSTONE
Borough Council

Regular meetings between senior officers and party leaders help progress the decision making process following change to a committee structure.

Performance against targets is monitored quarterly.



The Council has strong annual service planning process across all service areas. Service plans set out intended outcomes for each service area and the actions required to achieve these outcomes.

The Council has a highly regarded and proactive Commissioning service in place and the Council's procurement arrangements promote best value and social value.



Tunbridge
Wells Borough
Council

The Council has a structured and effective decision making process considering intended outcomes and impact of decisions. The process has been further improved by Cabinet Advisory Boards.

The Council plans to review some areas in 2016/17 – service planning, corporate performance indicators and operational risk management.

Overall Summary

Our review has confirmed that the councils have effective mechanisms to optimise desired outcomes.

Notable Practice

ABC review of MTFP alongside consideration of Corporate Plan and succession planning

SBC: Commitment to commissioning and social value

TWBC: Cabinet advisory boards

Areas to Improve

TWBC: Service planning and Operational risk management

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Principle E: Developing the entity's capacity, including the capacity of its leadership and individuals within it



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The changes to the Council's senior management structure during 15/16 were supported by robust succession planning.

There is a constructive relationship between Members and officers with roles independent and clearly defined.

The capability of members and officers is well supported and developed.



Member and officer relationships remain largely constructive through changes in governance structure.

The Leadership Team have reviewed their effectiveness and implemented changes to support them going into 16/17.

Maidstone Youth Forum encourages engagement in the democratic process.



Senior Management is well resourced and able to fulfil its statutory responsibilities.

There are clearly defined and effective relationships between Members and Officers, including on delegations.

Member and officer training and development is strong. The Council is a 'learning organisation' participating in benchmarking exercises and peer reviews.



Senior Management have strong external links with government bodies to keep up-to-date with policy and external risks.

There are clearly defined and effective relationships between Members and Officers plus a skills gap analysis to identify and address training needs.

The Council has exemplar project management arrangements in place

Overall Summary

Our review has confirmed that all 4 councils have robust arrangements in place to develop Members, Senior Managers and officers.

Notable Practice

ABC Good consideration of succession planning and officer development

SBC Peer review and external accreditation, Member

Development Working Party

TWBC External links with government bodies, Member skills gap analysis, Project Management

Areas to Improve

ABC/MBC Limited corporate approach to benchmarking

SBC Increasing Member attendance at non-mandatory training

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Principle F: Managing risks and performance through robust internal control and strong public financial management



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During 15/16 the Council revised its risk management identified risks linked to the new corporate plan. Risk at an operational and decision making level is developing.

Performance management is in place and reported with a revised process due in 16/17. Managing data was noted as a concern during 15/16, with the Council's approach being revised in response.



MAIDSTONE
Borough Council

During 15/16 the Council revised its risk management. This included identification and central risk collation. Further work is planned for 16/17 to embed enhance links to decision making.

Performance management is in place and regularly monitored and reported. During 16/17 the processes will be revised.



Tunbridge
Wells
Borough
Council

The Council has a strategic risk register in place which is regularly updated and reported to the Audit & Governance Committee. There is not currently a consistent embedded approach to operational risk management.

The Council has introduced an Information Governance Forum to oversee Data Protection across the Council



Swale
BOROUGH COUNCIL

The Council has recently agreed a new risk management strategy and register. Mid Kent Audit is leading development of the Council's operational risks arrangements.

The Council's performance management framework is well embedded and closely linked to the corporate priorities.

Overall Summary

Our review has confirmed that all 4 Councils have robust internal control and financial management arrangements in place to effectively manage its risks and performance.

Notable Practice

SBC Risk management and Performance Management
SBC/TWBC Information Governance

Areas to Improve

ABC/MBC Embedding RM arrangements – especially into decision making
MBC/SBC/TWBC Anti-fraud and corruption policy needs to be revisited and updated
TWBC Operational risk management

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Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability



Information is transparent and readily available but the Council could review formatting to aid utility.

The Council reports on performance and planned improvements each year.

Governance of jointly managed and subsidiary organisations are monitored by a sub-committee of the Cabinet.



Information is transparent and readily available, although the Council is seeking to improve web searching.


The Council reports on performance and planned improvements each year, including a review of effectiveness. However, the review does not clearly cover MKIP governance arrangements (a comment relevant to all MKIP authorities).



Reports to SMT and Members are well structured and comprehensible.

The Council's Annual Governance Statement is collectively owned by Members and officers and it has effective audit arrangements.

The Council actively seeks peer review, benchmarking and external accreditation to encourage continual corporate learning.



Reports to Senior Management Team and Members are well structured and comprehensible.

The Council's Annual Governance Statement is collectively owned by Members and officers.

The Council has effective arrangements in place for both internal and external audit.

Overall Summary

Our review has confirmed that all 4 councils have a number of effective mechanisms in place in relation to transparency and reporting.

Notable Practice

SBC Actively seeking benchmarking, peer reviews and external accreditation for continual corporate learning.

Areas to Improve

MBC/SBC/TWBC Clarify reporting and transparency for MKIP/MKS.

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Appendix I: Audit Brief

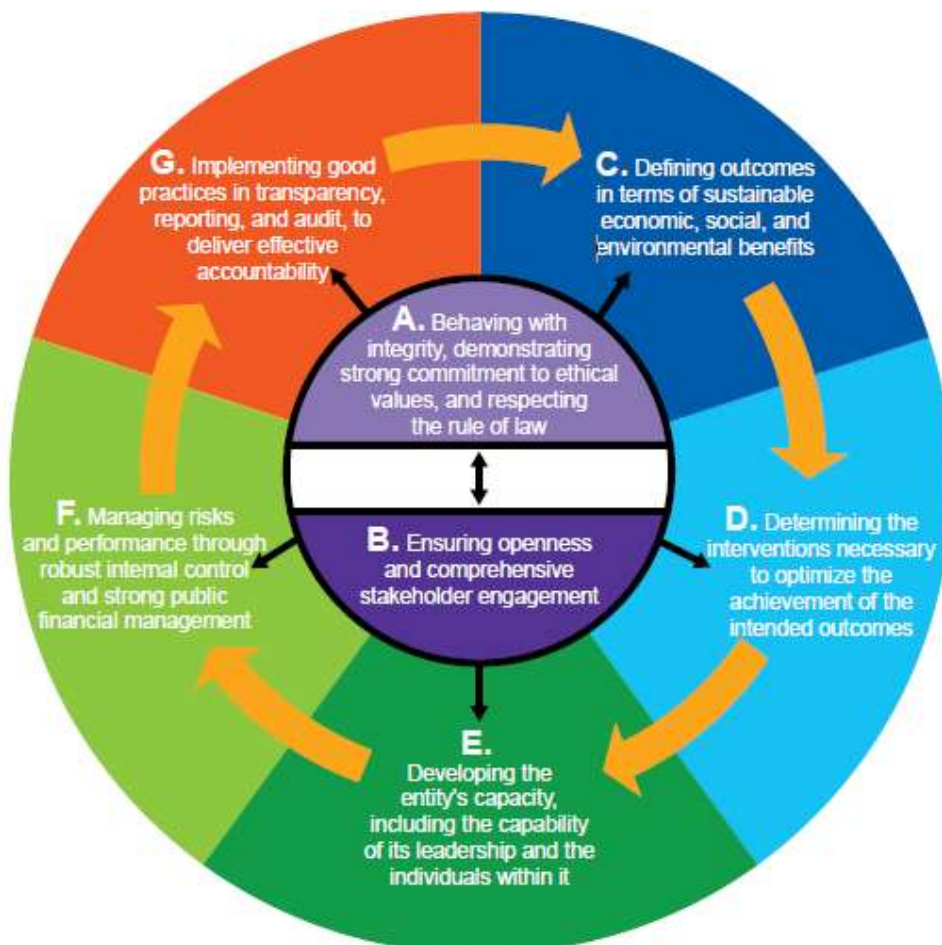
About the Governance Area

Corporate governance is the system of rules, practices and processes by which the Council is directed and controlled. Broader than just financial controls, it is also concerned with how the Council maintains legal compliance and seeks to arrange its operations in order to achieve its objectives.

Good corporate governance is of critical importance in any organisation, particularly a public sector organisation primarily because good governance leads to good management, good performance, good stewardship of public money, good public engagement and good outcomes.

CIPFA introduced a new **Good Governance Framework for Local Government** in 2015. The Framework is based on the International Framework: Good Governance in the Public Sector.

The Good Governance Framework includes the following 7 core principles of good governance which are designed to give a greater emphasis on sustainable outcomes. See diagram below:



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About the Audit

This audit aims to support the client in developing its corporate governance arrangements in light of the new Good Governance Framework. The audit will be undertaken across all 4 sites with a view to sharing best practice and providing a position statement ahead of the 2016/17 Annual Governance Statement requirements.

The LGA have recommended that each authority arrange for a peer review to be completed. A peer review has already been arranged for Swale and Tunbridge Wells Borough Council.

Our work will focus on current plans for demonstrating compliance with future requirements. Since the requirements are not yet in force, the review will not be assurance rated and will not include rated recommendations for follow up. Instead the work will seek to identify and share good practice to assist authorities in drawing up their 2017/18 Annual Governance Statements, the first under the new framework.

The work will lead to a single report relevant to all four authorities in the partnership.

Audit Objectives

To review the extent to which the Councils will be able to demonstrate compliance with the 7 core principles of the Good Governance Framework in order to determine the Councils' readiness ahead of the 2016/17 Annual Governance Statement requirements.

Audit Scope

The scope of the project will follow the guidelines set out in the International Framework: Good Governance in the Public Sector guidance note.

Audit Testing

- Discussions with S151, Monitoring Officers and other key personnel
- Review of key corporate policies / strategies

Audit Resources

Based on the objectives, scope and testing identified we expect this review will require 20 days of audit resources, broadly divided as follows:

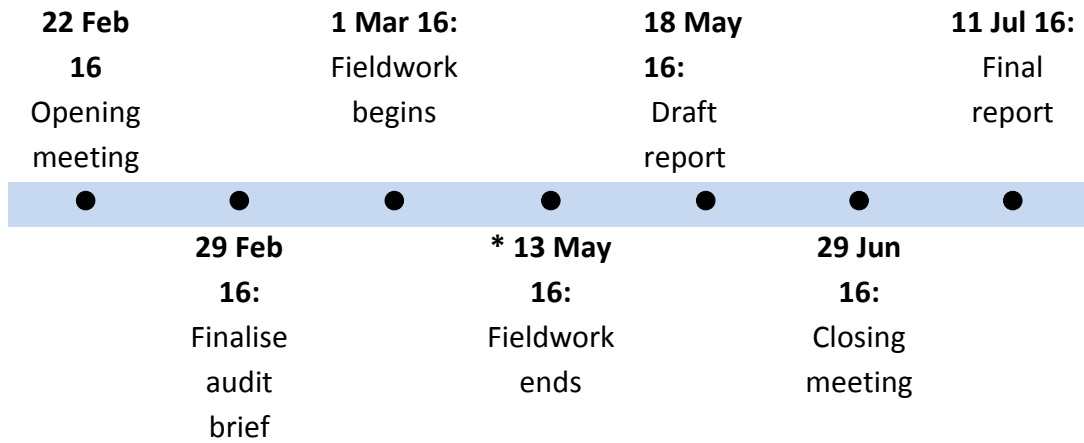
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Audit Task	Auditor/s	Number of Days (Projected)
Planning	Alison Blake/Frankie Smith	2.5
Fieldwork	Alison Blake/Frankie Smith	12.5
Reporting	Alison Blake/Frankie Smith	3
Supervision & Review	Rich Clarke	2
Total		20 *

* The audit resource will be split across the 4 authorities.

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Audit Timeline



* The timeline on the audit was adjusted to reflect delays during the fieldwork stage due to officer availability and the Audit Manager's workloads

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Appendix II – Good Governance Framework Principles

Good Governance Framework Principles	
(A) Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	<ul style="list-style-type: none"> • Behaving with integrity • Demonstrating strong commitment to ethical values • Respecting the rule of law
(B) Ensuring openness and comprehensive stakeholder engagement	<ul style="list-style-type: none"> • Openness • Engaging comprehensively with institutional stakeholders • Engaging stakeholders effectively, including individual residents and service users
(C) Defining outcomes in terms of sustainable economic, social and environmental benefits	<ul style="list-style-type: none"> • Defining outcomes • Sustainable economic, social and environmental benefits
(D) Determining the interventions necessary to optimise the achievement of the intended outcomes	<ul style="list-style-type: none"> • Determining interventions • Planning interventions • Optimising achievement of intended outcomes
(E) Developing the entity's capacity, including the capability of its leadership and the individuals	<ul style="list-style-type: none"> • Developing the entity's capacity • Developing the entity's leadership • Developing the capability of individuals within the entity
(F) Managing risks and performance through robust internal control and strong public financial management	<ul style="list-style-type: none"> • Managing risk • Managing performance • Robust internal control • Managing data • Strong public financial management
(G) Implementing good practices in transparency, reporting, and audit to deliver effective accountability	<ul style="list-style-type: none"> • Implementing good practice in transparency • Implementing good practices in reporting • Assurance and effective accountability