

Appendix 1 – Self assessment of the CIPFA code in relation to the IJB

Section	Standard	IJB	Assurance
1: The responsibilities of the Chief Finance Officer and Leadership Team	A: The leadership team is able to demonstrate that the services provided by the authority provide value for money	Yes	Strategic Plan and Directions.
	B: The authority complies with the CIPFA 'Statement on the Role of the Chief Officer in Local Government'	Yes	Annual Audit process.
2: Governance and financial management style	C: The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control	Partial	IJB Audit & Risk Committee The IJB places reliance on partner's internal control.
	D: The authority applies the CIPFA/SOLACE 'Delivering Good Governance in Local Government: Framework (2016)'	Partial	The IJB code of conduct Where the framework pertains these are part of the IJB's own regulations
	E: The financial management style of the authority supports financial sustainability	Partly	The IJB is continuing to develop its multi-year balance financial plan. ACTION : Multi year financial plan required

3: Long to medium-term financial management	F: The authority has carried out a credible and transparent financial resilience assessment	Yes	<p>The IJB receives routine Finance Reports</p> <p>The IJB is developing its multi-year balance financial plan.</p> <p>ACTION : Multi year financial plan required</p>
	G: The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	Yes	<p>The IJB receives routine Finance Reports</p> <p>The IJB is developing its multi-year balance financial plan.</p> <p>ACTION : Multi year financial plan required</p>
	H: The authority complies with the CIPFA 'Prudential Code for Capital Finance in Local Authorities'	Not applicable	
	I: The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans	Partly	<p>The IJB is continuing to develop its multi-year balance financial plan.</p> <p>ACTION : Multi year financial plan required</p>

4: The annual budget	J: The authority complies with its statutory obligations in respect of the budget setting process	Yes	The IJB Budget Offer paper. The IJB sets an indicative budget before the start of the financial year.
	K: The budget report includes a statement by the chief finance officer in the robustness of the estimates and a statement on the adequacy of the proposed financial reserves	Yes	The IJB Budget Offer paper. ACTION : Ensure clear statement on this in future papers
5: Stakeholder engagement and business plans	L: The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	Yes	IJB Strategic Plan consultations
	M: The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions	Yes	Performance Assurance & Governance meeting Strategic Planning Group Directions
6: Monitoring financial performance	N: The leadership team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability	Not applicable	The operational management of the IJB's budget is undertaken by both partners. The IJB receives updates on the

			<p>financial position of its partners.</p> <p>Additional directions can be used if the financial issues are serious and threatening to the delivery of the Strategic Plan.</p>
	O: The leadership team monitors the elements of its balance sheet that pose a significant risk to its financial sustainability	Not applicable	The IJB's balance sheet does not have any assets, loans or doubtful debtors that pose a risk to the IJB.
7: External financial reporting	P: The chief finance officer has personal and statutory responsibility for ensuring that the statement of accounts produced by the local authority complies with the reporting requirements of the 'Code of Practice on Local Authority Accounting in the United Kingdom'	Yes	Annual accounts and annual audit report.
	Q: The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions	Yes.	<p>IJB receive high level strategic finance reports.</p> <p>Detailed outturn figure and variations is part of the IJBs annual accounts.</p>