

FM Code Reference	FM Code Statements	Example Evidence and Link to Most Relevant Public Document	Score 1-5
Section 1 The Responsibilities of the Chief Finance Officer			
A	The leadership team demonstrates that the services provided by the authority provide value for money.	Local MTFPs VFM Audit Scrutiny Committee External auditor's Audit Findings Report	4
B	The authority complies with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government	Constitution & Scheme of Delegation, Financial Regulations Training for Staff and Members Professional Qualifications and Continued Professional Development The Constitution of the Council East Sussex County Council	4
Section 2 Governance and Management Style			
C	The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control.	Terms of reference for FMT, DMT, SMT, CMT & SOG Annual Governance Assessment Reports to Audit Committee Committee details - Audit Committee East Sussex County Council	4

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D	The authority applies the CIPFA/SOLACE Delivering Good Governance in Local Government: Framework (2016)	Audit Committee Minutes Public Sector Internal Audit Standards. ESCC is subject to an external assessment Browse meetings - Audit Committee East Sussex County Council	5
E	The Financial Management Style of the authority supports financial sustainability	RPPR and Medium-Term strategy Head of Finance attendance at DMT / SMT Quarterly integrated reporting Quarterly Reporting Q4 2023/24	4
Section 3: Long to Medium Term Financial Management			
F	The authority has carried out a credible and transparent Financial Resilience Assessment.	MTFP scenarios Service Growth and Demography models Robustness Statement (includes previous benchmarking; LGA analysis; CIPFA resilience index) Reserves and Robustness statement 2024	4
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	MTFP 10 Year Capital Programme responses to lobbying and consultation MTFP Full Council 6 Feb 2024	4

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H	The authority complies with the CIPFA Prudential Code	Treasury Management Annual Report and Strategy to Full Council Half-yearly reporting Regular monitoring Treasury Management Strategy 6 Feb 2024	5
I	The authority has a rolling multi-year Medium Term Financial Plan	RPPR papers MTFP Full Council 6 Feb 2024	4
Section 4: The Annual Budget			
J	The authority complies with its statutory obligations in respect of the budget setting process	Budget Setting to Full Council Budget setting guidance Financial budget summary East Sussex County Council	5
K	The budget report includes a statement by the Chief Finance Officer on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves.	Reserves and Robustness Statement Reserves and Robustness statement 2024	5
Section 5: Stakeholder Engagement and Businesses Cases			
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium term financial plan and annual budget.	RPPR stakeholder meetings and other engagement Appendix 8 - Feedback from engagement exercises.pdf (eastsussex.gov.uk)	4

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M	<p>The authority uses appropriate documented option appraisal methodology to demonstrate the VFM of its decisions</p>	<p>Pressures Protocol RPPR scenarios Inflation and Growth & Demography models</p> <p>Example Report Cabinet 27/6/2023 - Highway Maintenance</p>	3
Section 6: Performance Monitoring			
N	<p>The leadership team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability.</p>	<p>BMT, monthly and quarterly monitoring reports Risk-based approach which has been signed off as acceptable by CMT Reports to CMT on financial risks, reserves and areas of search.</p> <p>Quarterly Reporting Q4 2023/24</p>	4

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O	The authority monitors the elements of its balance sheet which pose a significant risk to its financial stability	Full Reserves monitoring 2x per year S106 and CIL working Group Bad Debt Monitoring Quarterly Reporting Q4 2023/24	4
Section 7 External Financial Reporting			
P	The Chief Finance Officer has personal responsibility for ensuring that the statutory accounts provided to the local authority comply with the Code of Practice on Local Authority Accounting in the United Kingdom.	Statement of Accounts Audit Opinion Statement of Accounts East Sussex County Council	5
Q	The presentation of the final outturn figures and variations from budget allow the leadership team to make strategic financial decisions.	Q4 monitoring reports to DMT/SMT/CMT. Quarterly Reporting Q4 2023/24	5