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**

FM Code Reference	FM Code Statements	Example Evidence and Link to Most Relevant Public Document	Score 1-5
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 Council Monitoring Q4 2024/25	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) Robustness Statement - Budget 2025/26	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 Update Cabinet 28.01.25	4

FM Code Reference	FM Code Statements	Example Evidence and Link to Most Relevant Public Document	Score 1-5
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 2025-26	5
I	**The authority has a rolling multi-year Medium Term Financial Plan**	RPPR papers MTFP Update Cabinet 28.01.25	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 Robustness Statement - Budget 2025/26	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 Feedback from Engagement Exercises - Budget 2025/26	4

FM Code Reference	FM Code Statements	Example Evidence and Link to Most Relevant Public Document	Score 1-5
M	**The authority uses appropriate documented option appraisal methodology to demonstrate the VFM of its decisions**	Pressures Protocol RPPR scenarios Inflation and Growth & Demography models County Hall Asset Review - Lead Member Report	3
Section 6: Performance Monitoring			
N	**The leadership team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability.**	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. Council Monitoring Q4 2024/25	4

FM Code Reference	FM Code Statements	Example Evidence and Link to Most Relevant Public Document	Score 1-5
O	**The authority monitors the elements of its balance sheet which pose a significant risk to its financial stability**	Full Reserves monitoring twice a year Developer Contributions Working Group Bad Debt Monitoring Council Monitoring Q4 2024/25	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. Council Monitoring Q4 2024/25	5