

AUDIT AND GOVERNANCE COMMITTEE – 11 March 2026

Oxfordshire Code of Corporate Governance

Report by Director of Law & Governance and Monitoring Officer

RECOMMENDATION

1. The Committee is RECOMMENDED to approve the Oxfordshire Code of Corporate Governance.

Executive Summary

2. In 2016 CIPFA & SOLACE produced guidance and framework with the identified principles that should underpin the governance of each local authority, and a structured approach to assist individual authorities to achieve good governance, "Delivering Good Governance in Local Government: Framework 2016 Edition."
3. The latest guidance issued by CIPFA and Solace in May 2025 addresses the annual evaluation of governance and internal controls, as well as the production of an annual governance statement (AGS). Serving as an addendum to "Delivering Good Governance in Local Government: Framework," this guidance is applicable to UK local government statements from 2025/26 onwards.
4. The addendum also supports the development of a local code of governance, ensuring that authorities establish all the essential arrangements necessary to uphold the principles of good governance. It emphasises the importance of conducting a comprehensive review, underpinned by a range of assurances, as this is vital for forming a robust overall assessment. Authorities must evaluate whether their governance arrangements remain fit for purpose and identify any significant areas in need of improvement.
5. In addition, the Annual Governance Statement (AGS) should adopt a forward-looking approach, setting out how governance structures may need to adapt to meet the authority's future requirements.
6. The Council's Code of Corporate Governance has been shaped in accordance with this guidance.
7. The Framework encourages local authorities to assess their governance structures against seven core principles by:
 - a) Reviewing their existing governance arrangements in the context of the Framework;

- b) Developing and maintaining a current local code of governance, including mechanisms to ensure its ongoing application and effectiveness; and
 - c) Preparing an Annual Governance Statement to publicly report on the extent of their compliance with their own code, how the effectiveness of their governance arrangements has been monitored during the year, and any intended changes for the upcoming period.
8. The Officer Corporate Governance Assurance Group has reviewed and updated Oxfordshire County Council's Code of Corporate Governance, which is subject to an annual review; the next review date is March 2027.

Format of the Oxfordshire Code of Corporate Governance

9. The Code of Corporate Governance sets out how the Council complies with the requirements of the Code and identifies key documents, which provide detailed information as to how the Council ensures the Corporate Governance principles are adhered to.
10. Appendix A details the actions taken by and behaviours of the Council that demonstrate good governance; as taken from 2016 CIPFA & SOLACE: "Delivering Good Governance in Local Government: Framework 2016 Edition"
11. Appendix B identifies evidence that demonstrates that the Council is delivering good governance.

Conclusion

12. This Code of Corporate Governance has been drafted with the oversight of the Corporate Governance Assurance Group (CGAG) and with input from members of the Strategic Leadership Board (SLB) and other senior managers.
13. The Committee is invited to approve the reviewed and updated Code of Corporate Governance.

Financial Implications

14. There are no financial implications directly relating to, or arising from, this report on the basis no additional resources requirements to existing budget.

Comments checked by: Drew Hodgson, Strategic Finance Business Partner
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Staff Implications

15. There are no direct staff implications directly relating to, or arising from, this report.

Legal Implications

16. There is no statutory requirement for a Code of Corporate Governance. The Code complements and underpins the Annual Governance Statement by demonstrating, with evidence, how the Council meets the good governance principles set out in the Good Governance Framework published in 2016 (and as updated in the May 2025 addendum) by the Chartered Institute of Finance and Accountancy, and Solace.

Comments checked by: Jayne Pringle, Principal Solicitor (Contracts)

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Equality & Inclusion Implications

17. The recommendations in this report do not directly raise equality and inclusion implications. However, the council's code of corporate governance must champion equal opportunity and inclusion, ensuring fair treatment and representation for all by embedding diverse perspectives in decision-making and service delivery. These principles are underpinned by the CIPFA and SOLACE framework and guidance on good governance, which set out the expectation that councils actively promote equality, diversity, and inclusion throughout all aspects of their work.

Sustainability Implications

18. There are no sustainability implications directly relating to, or arising from, this report.

Risk Management

19. There are no risks directly related to, or arising from, this report.

Anita Bradley, Director of Law & Governance and Monitoring Officer

Annex 1: Code of Corporate Governance

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