



**OXFORDSHIRE
COUNTY COUNCIL**

Code of Corporate Governance

Review date: March 2027

March 2026

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Introduction

1. 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.”
2. 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.
3. Additionally, the addendum facilitates the creation of a local code of governance, ensuring that authorities establish all fundamental arrangements required to uphold principles of good governance. Conducting a thorough review, supported by diverse assurances, is critical for establishing a sound overall assessment. Authorities should determine whether their governance arrangements are fit for purpose and highlight any significant areas requiring improvement. Furthermore, the AGS should provide a forward-looking perspective, outlining how governance structures may need to evolve to address future needs of the authority.
4. The Council's Code of Corporate Governance is based upon this guidance.

What is Governance?

5. Governance is about how the Council ensures that it is doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner. It comprises the systems and processes, and cultures and values, by which the Council is directed and controlled and through which it accounts to, engages with and leads its communities.
6. Corporate governance in public bodies can be defined as “the framework of accountability to users, stakeholders and the wider community, within which organisations take decisions and lead and control their functions, to achieve their objectives”. It can be further defined as including “robust systems and processes, effective leadership and high standards of behaviour, a culture based on openness and honesty and an external focus on the needs of service users and the public”.

GUIDANCE AND FRAMEWORK

7. The Framework urges local authorities to test their structures against seven core principles by:

- Reviewing their existing governance arrangements against the Framework
 - Developing and maintaining an up-to-date local code of governance including arrangements for ensuring its ongoing application and effectiveness
 - Preparing an Annual Governance Statement in order to report publicly on the extent to which they comply with their own code, including how they have monitored the effectiveness of their governance arrangements in the year, and on any planned changes for the coming period.
8. The preparation and publication of an annual governance statement in accordance with this Framework is necessary to meet the statutory requirement set out in Regulation 6 (4) of the Accounts and Audit (England) Regulations 2015 (Accounts and Audit Regulations) for authorities to prepare a statement of internal control in accordance with “proper practices”.
9. Internal control and risk management are increasingly recognised as important elements of good Corporate Governance.
10. The scope of internal control spans the whole range of the Council’s activities and includes controls designed to ensure that:
- The Council’s policies are implemented in practice;
 - High quality services are delivered efficiently and effectively;
 - The Council’s values and ethical standards are met;
 - Laws and Regulations are complied with;
 - Required procedures are adhered to;
 - Financial statements and other published performance information is accurate and reliable;
 - Human, financial, environmental, and other resources are managed efficiently and effectively.
11. The Regulations place a requirement on the Council to conduct an annual review of the effectiveness of its internal controls and identify areas where improvements can be made.

POSITION IN OXFORDSHIRE

12. The implementation of the Accounts and Audit Regulations required the production of a Statement on Internal Control, which formed part of the Council’s Statement of Accounts. The Council’s Corporate Governance Assurance Framework sets out the Corporate Governance arrangements within the Council and sets out the roles and responsibilities of key Officers, Councillors and Committees within that process.
13. This Code of Corporate Governance sets out how Oxfordshire County Council complies with the requirements of the Code and identifies key documents, which provide detailed information as to how the Council ensures these Corporate Governance principles are adhered to.



Core Principles

14. The Council's Code of Corporate Governance is based on the seven core principles which are set out in 2016 CIPFA & SOLACE: "Delivering Good Governance in Local Government: Framework 2016 Edition": -

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law;
- B. Ensuring openness and comprehensive stakeholder engagement;
- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits;
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes;
- E. Developing the County Council's capacity, including the capability of its leadership and the individuals within it;
- F. Managing risks and performance through robust internal control and strong public financial management; and
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

15. The Code specifically identifies the actions and behaviours taken by the Council in relation to each of these core principles and associated sub principles. The Code, along with its supporting infrastructure is set out below at Appendix A (updated in line with Delivering good governance in local government: framework – addendum - May 2025), with evidence of compliance summarised in in Appendix B.
16. The Audit and Governance Committee is currently responsible for approving this Code and ensuring it is annually reviewed and updated accordingly.

Next Review date: 31 March 2027

Appendix A - Actions and behaviours taken by the Council that demonstrate good governance.

Exact wording taken from Delivering good governance in local government: framework – addendum (May 2025)

Principle	Council Actions and Behaviours
(A) Behaving with integrity, demonstrating strong Commitment to ethical values, and respecting the rule of law	<ul style="list-style-type: none"> ▪ Arrangements to ensure ethical conduct for both members and officers, including codes of conduct, management of conflicts of interest, declarations of gift and hospitality, training and evaluation. Where appropriate, include how codes of ethics for the sector are implemented and supported. Sector requirements include the Code of Practice for Ethical Policing and the Police Code of Ethics, and the Core Code of Ethics for Fire and Rescue Services – England. ▪ Arrangements covering the ethical behaviour of external service providers. ▪ Arrangements to support whistleblowing. ▪ How compliance with laws and regulations and internal policies and procedures is ensured and arrangements to ensure expenditure is lawful. ▪ How breaches of ethical arrangements, laws, regulations and procedures are addressed and learning adopted. ▪ How all those in governance roles and senior managers demonstrate their leadership of an ethical culture.
(B) Ensuring openness and comprehensive stakeholder engagement	<ul style="list-style-type: none"> ▪ How the authority ensures that decisions are made in the public interest and the rationale for decisions is recorded. ▪ How the authority achieves expected standards of openness and transparency, including a culture of internal challenge and self-assessment. ▪ The arrangements for consultation and engagement with citizens, service users and stakeholders and how these inform decision-making. ▪ The ways in which the authority communicates with the community and stakeholders.

Principle	Council Actions and Behaviours
<p>(C) Defining outcomes in terms of sustainable economic, social and environmental benefits</p>	<ul style="list-style-type: none"> ▪ How the authority establishes its vision, target outcomes, and associated long-term plans to deliver sustainable outcomes. ▪ Its decision-making arrangements and how it ensures consideration and demonstration of value for money and best value. ▪ Arrangements to achieve fair access to services. ▪ The authority’s strategic approach to commissioning across the entity and its partnerships and collaborations.
<p>(D) Determining the interventions necessary to optimise the achievement of the intended outcomes</p>	<ul style="list-style-type: none"> ▪ The arrangements for medium and short-term service planning, supported by projects and programmes, to ensure alignment to the vision and objectives. ▪ How budgets and resource strategies align to the delivery of objectives. ▪ How the authority uses self-assessment and continuous improvement to achieve value for money. ▪ The authority’s performance management arrangements to ensure continued alignment to its objectives. ▪ Arrangements for the achievement of social value in commissioning, procurement and contracting.

Principle	Council Actions and Behaviours
<p>(E) Developing the Council's capacity, including the capability of its leadership and the individuals within it</p>	<ul style="list-style-type: none"> ▪ Member and officer protocols and clarity over roles and responsibilities, including schemes of delegation. ▪ Application of the Code of Practice on Good Governance for Local Authority Statutory Officers. ▪ How financial management roles align with: <ul style="list-style-type: none"> - CIPFA Financial Management Code (FM Code) - CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2015), The Role of the CFO in Combined Authorities (2024) or The Role of Chief Financial Officers in Policing (2021), as appropriate. ▪ The arrangements in place for the discharge of the monitoring officer function. ▪ The arrangements in place for the discharge of the head of paid service function, ▪ Induction and development programmes to meet the needs of members and senior officers in relation to their strategic roles. ▪ Workforce planning and organisational development. ▪ Arrangements for learning and development, and health and wellbeing.
<p>(F) Managing risks and performance through financial management</p>	<ul style="list-style-type: none"> ▪ Risk management policy, strategy and arrangements for review. ▪ How financial management arrangements align with the Financial Management Code. ▪ Internal control arrangements including: <ul style="list-style-type: none"> - Cyber, AI and information security arrangements - information governance - asset management - procurement and contract management. ▪ Assurance frameworks across the three lines. The framework should set out how the leadership team obtains its assurance, including from management, risk and compliance arrangements, and internal audit. ▪ Internal audit arrangements in conformance with the Global Internal Audit Standards in the UK public sector (GIAS and the Application Note) and the CIPFA Code of Practice on the Governance of Internal Audit. ▪ Arrangements for formal overview and scrutiny (as applicable).

Principle	Council Actions and Behaviours
(F) Managing risks and performance through robust internal control and strong public financial management	<ul style="list-style-type: none"> ▪ Facilitation of internal and external challenge. ▪ Undertaking the core functions of an audit committee, as identified in Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2022). ▪ Counter fraud and anti-corruption developed and maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014). ▪ Governance, risk and control arrangements across companies, partnerships, collaborations and arm's length bodies. ▪ Internal governance and assurance standard (fire services only).
(G) Implementing good practices in transparency, accountability	<ul style="list-style-type: none"> ▪ Arrangements for the timely response and support to the work of external audit, internal audit and other inspection or regulatory action. ▪ Approach to welcoming external challenge and implementing recommendations. ▪ How learning and improvement are actioned. ▪ How transparency and accountability are maintained across collaborations and arm's length bodies, such as trading companies and joint ventures. ▪ Accountability to the public and stakeholders is supported by clear assurance and ensures core areas are covered to enable better accountability in practice.

Appendix B – Oxfordshire County Council’s Evidence of Good Governance

Core Principles	(A) Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	(B) Ensuring openness and comprehensive stakeholder engagement	(C) Defining outcomes in terms of sustainable economic, social, and environmental benefits	(D) Determining the interventions necessary to optimise the achievement of the intended outcomes	(E) Developing the Council’s capacity, including the capability of its leadership and the individuals within it	(F) Managing risks and performance through robust internal control and strong public financial management	(G) Implementing good practices in transparency, reporting, and audit to deliver effective accountability
Evidence of Good Governance	The Constitution	Strategic Plan 2025-28, informed by stakeholder engagement and resident feedback	Cabinet Reports	DTFT Champions Network and their role in conjunction with the Strategic Leadership Team (SLT) in embedding DTFT Values. Strategic Transformation Board, Transformation Delivery Board. DTFT Transformation Portfolio Board	The Constitution Constitution review through officer and member working groups	The Constitution, Constitution review through officer and member working groups Schemes of Delegation	Audit and Governance Committee, Terms of Reference
	Schemes of Delegation / Decision making protocols and guidance	Decision Making Protocols Oxfordshire County Council website – Forward Plan published on the Council website with notice of forthcoming Key Decisions	Strategic Plan 2025-28	Director Service Leadership Teams (DLT)	Protocol on Councillor’s Rights and Responsibilities Constitution – Opposition rights	Audit and Governance Committee, Corporate Governance Assurance Group (Officer Group)	Scrutiny Committee/Framework
	Audit & Governance Committee (includes Standards) / Terms of Reference	Annual Statement of Accounts/ Annual Governance Statement	Overview & Scrutiny Committees	Budget Consultations and Engagement exercises– Reported to Cabinet	Member Induction/Development Programme	Scrutiny Committee/Framework Cabinet Report	Decision Making Protocols
	Overview & Scrutiny arrangements: Performance & Corporate Services Overview & Scrutiny Committee, Place Overview & Scrutiny Committee, People Overview & Scrutiny Committee, Education, Young People Overview & Scrutiny Committee. The Annual Overview & Scrutiny Report to Council. The Buckinghamshire, Oxfordshire and Berkshire West (BOB) Health and Overview Scrutiny Committee (BOB HOSC)	Health Improvement Partnership Board; Oxfordshire Leaders Joint Committee (formerly the Future Oxfordshire Partnership) Public Meetings	Oxfordshire Vision for Long-Term Sustainable Development. Oxfordshire commitment as Marmot County, aligns with Oxfordshire Joint Health and Wellbeing strategy to address inequalities, overseen by Health and Wellbeing Board.	Stakeholder Engagement	Workforce Planning Toolkit	Pension Fund Committee Regular Business Management and Monitoring reports to Cabinet	External audit of accounts and Value for Money (VFM) opinion
	Financial Procedure Rules / Financial Regulations / Contract Procedure Rules	Marmot Advisory Group	Business Cases / Options Appraisals to support decision making. Commercial Board to review high spend business cases, and adherence to procurement regs through integrated specialist support.	Business Cases including options appraisals	Chief Executive Appraisal Process Leadership / Management Development Programmes, 360 appraisal process that has been introduced for SLT.	Financial Procedure Rules / Financial Regulations / Contract Procedure Rules Business and Budget Planning Process	Annual Statement of Accounts
	Ethical Procurement Policy Statement and Social Value Policy	Overview & Scrutiny Committee Work Programmes Health Overview and Scrutiny Committees	Business and Budget Planning process, including Service Plans	Chief Finance Officer statement – requirement under Section 25 of the Local Government Finance Act 2003	12:3:2 / 1-2-1 programmes – managing for performance, Managing for Performance Framework Organisational Development Programme	External audit of accounts and Value for Money (VFM) opinion/ statement of accounts/ medium term financial strategy / Internal Audit Strategy	Annual Governance Statement Corporate Governance Assurance Framework

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Evidence of Good Governance	Statutory Officer roles: Head of Paid Service (Chief Executive), Director of Finance, Monitoring Officer. Chief Internal Auditor mandate/Internal Audit Charter	Annual Budget Consultation, Consultation and Engagement Toolkit Annual Residents' Survey, plus 'You said, we did' section on our Let's talk Oxfordshire consultation platform	Social Value Policy	Business and Budget Planning Process; Bi-monthly Business Management Reporting	Annual Monitoring Officer's Report Annual Governance Statement	Financial Management Code of Practice Annual Compliance review; Internal Audit, Public Sector Internal Audit Standards (PSIAS) external assessment	Chief Internal Auditors Annual Opinion / Report
	Members' and Officers' Codes of Conduct, LGA Model Councillor Code of conduct incorporated.	Co-production Programme	Risk & Opportunities Management Strategy Risk Registers	Medium Term Financial Strategy	Benchmarking Internally led reviews / independent challenge External Reviews Improvement and Priority Action Plans	Data Protection and Information Security Incident Policy Information asset registers Information Governance Board incorporating the Council's Data Protection Officer Senior Information Risk Owner Caldicott Guardian Information Governance Group Privacy Assessments Data sharing agreements	Internal Audit Service Children's Social Care Annual Report
	Member/Officer Induction Programme Members'/Officers' Register of Interest	Joint Strategic Needs Assessment	Monthly Business Management reports	Business Continuity Plans Contingency Planning Local Resilience Forum	Health and Safety Governance Framework and policies Wellbeing advice Employee assistance programme	Data Protection Training – all staff undertake training annually.	Business and Budget Planning process / Bi-monthly Business Management Reporting
	Protocol on Member Officer relations Protocol on Councillors' Rights and Responsibilities	Joint performance risk and finance reporting - Business Management & Monitoring Report (BMMR)	Transparency Code	Risk & Opportunities Management Strategy	Mentoring and Coaching Opportunities	Strategic Risk Register Leadership Risk Register Service-level operational risk registers.	Transparency Code
	Counter Fraud Strategy	Transparency Code	Equality Diversity and Inclusion Framework, Equality Impact Assessments,	Annual Service Delivery Plans	DTFT Champions Network and their role in conjunction with the Strategic Leadership Team (SLT)/Strategic Leadership Board (SLB) and Director Leadership (DLT) Team in embedding DTFT Values	Chief Internal Auditor's Annual Opinion / Report Annual Governance Statement	Oxfordshire County Council Website and Citizens' Portal
	Anti-Bribery and Anti-Money Laundering Policies Conflicts of Interest – Declaring and Registering Interests Policy	Corporate and Statutory Complaints Procedures	Climate Action Framework Climate Impact Assessments.	Social Value Policy	Continuing Professional Development (CPD)	Monthly Performance, Risk and Financial Reports	Freedom of Information Act & Environmental Information Regulations Publication Scheme
	Whistleblowing policy Transparency Code	Freedom of Information Act & Environmental Information Regulations Publication Scheme	Strategy, monitoring, and reporting	Decision Making Protocols and guidance	Schemes of Delegation	Counter Fraud Strategy Anti-Bribery and Anti-Money Laundering Policies	Corporate and Statutory Complaints Procedures
	Risk & Opportunities Management Strategy; Strategic risk register plus service-level operational risk registers.	Consultation and Engagement Strategy 2022-25 and accompanying best practice guidance	Programme led delivery, benefits realisation, monitoring, reporting, evaluation, and review	Monitoring and reporting against key policies, and policy review	Succession planning and talent management to manage current and future risks of key personnel together with opportunities for individual growth and promotion. (An employer of choice)	Internal Audit were subject to external assessment by CIPFA in October 2023 (completed every 5 years). This concluded that Internal Audit are fully compliant with Public Sector Internal Audit	Zero Tolerance: Violent, Abusive and Threatening Behaviour policy

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	Evidence of Good Governance	Five core organisational values and associated behaviours embedded through the network of 200+ Delivering the Future Together Champions and Inclusion Champions	Project Initiation Document, Stakeholder Mapping	Libraries and Heritage Strategy	Programme and project management overseen by Programme Management Office (PMO)	Recruitment and retention Tribepad - Applicant Tracking System (ATS) Agile working	Established and effective systems and processes for managing employee relations
Procurement Strategy		Communication and engagement plans; developed for all major projects.		Marmot Advisory Group, Local Policy Lab Steering Group, and Council Research Strategy	Apprenticeships / National Graduate Development Programme/ Chartered Manager Degree Apprenticeship (CMDA) Management Trainees. Public Health Speciality Registrar placements	Data Strategy 2025-2028 Digital Strategy 2025-2026 Technology Strategy 2025-2028	Business management and monitoring report
Customer Service Standards		Communications approaches and material tailored to different audiences.			Technology service and Innovate Oxfordshire service supporting digital projects across the Council. Data Strategy 2025-2028, Digital Strategy 2025-2026, Technology Strategy 2025-2028	Strategic Capital Board Procurement Strategy Commercial Board	Robust SLT and Director Service Leadership Team agendas. Regular Manager Briefings issued.
Mandatory e-learning induction modules		Consultation materials and other information are available in alternative languages, formats e.g. audio, braille, large format.			Council Transformation Programme underway with recruitment of dedicated Programme and Project Managers	Business management and monitoring report	
Planning and Regulation Committee		Voluntary and Community Sector Strategy 2022-2027			Service and performance review	Risk & Opportunities Management Strategy Risk Management Framework Risk Based Internal Auditing	
Climate Action Programme Board		Co-optees on Committees			Strategic Leadership Team (SLT)/Strategic Leadership Board (SLB), and Senior Managers Forum - Shadowing	Business Continuity Plans Contingency Planning Local Resilience Forum	
Cabinet and Council decision-making		Citizens' Portal detailing progress made against the key performance indicators.			Our People & Culture Strategy 2026-2028	Director Service Leadership Teams (DLT)	