

This report is public	
Local Code of Corporate Governance	
Committee	Accounts Audit and Risk Committee
Date of Committee	14 January 2026
Portfolio Holder presenting the report	Portfolio Holder for Corporate Services, Councillor Chris Brant
Date Portfolio Holder agreed report	5 January 2026
Report of	Assistant Director Law and Governance and Monitoring Officer, Shiraz Sheikh

## Purpose of report

To review the Local Code of Corporate Governance. The Code is part of the overall system of internal control at the Council and supports the provision of the Annual Governance Statement (AGS) which is approved annually by the Accounts, Audit and Risk Committee.

## 1. Recommendations

The Accounts, Audit and Risk Committee resolves:

- 1.1 To approve the reviewed Local Code of Corporate Governance (Appendix 1).

## 2. Executive Summary

- 2.1 This reports sets out the Council Local Code of Corporate Governance based on the Framework document for Corporate Governance in Local Government publish by CIPFA and SOLACE (Appendix 2) together with addendum “Delivering good governance in local government: framework May 2025” (Appendix 3). This has followed a review from the Corporate Oversight and Governance Group.
- 2.2 The Local Code of Corporate Governance describes the Council commitment to corporate governance and the arrangements in place that will ensure its implementation and application in all aspects of the Council's work.

## Implications & Impact Assessments

Implications	Commentary
Finance	There are no financial implications arising as a result of this report.

	Michael Furness, Assistant Director Finance (Section 151 Officer), 10 December 2025			
Legal	There are no legal implications arising directly from this report. Shiraz Sheikh, Assistant Director Law & Governance (Monitoring Officer), 25 November 2025			
Risk Management	There are no risk implications arising directly from this report. The proposal mitigates the risk of not being aligned with good compliance principles as set out in the CIPFA Good Governance Framework. Celia Prado-Teeling, Performance Team Leader, 10 December 2025			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact		x		There are no equalities implications arising directly from this report. Celia Prado-Teeling, Performance Team Leader, 10 December 2025
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		x		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		x		
Climate & Environmental Impact				N/A
ICT & Digital Impact				N/A
Data Impact				N/A
Procurement & subsidy				N/A
Council Priorities	N/A			
Human Resources	N/A			
Property	N/A			

<b>Consultation &amp; Engagement</b>	None
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## Supporting Information

### 3. Background

- 3.1 Governance is about how the Council ensures 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 systems, processes, cultures and values by which the Council is directed and controlled and through which it accounts to, engages with and, where appropriate leads the community. The Leader of the Council and Chief Executive have a special role as custodians of the Council's governance arrangements, but good governance is also the responsibility of all Members and Officers.
- 3.2 The Chartered Institute of Public Finance and Accountancy, ("CIPFA") and the Society of Local Authority Chief Executives ("SOLACE") published a framework document for Corporate Governance in Local Government in April 2016 together with addendum "Delivering good governance in local government: framework May 2025" (Appendix 3). The Council is committed to the principles of good corporate governance through the adoption and maintenance of a Local Code of Corporate Governance, as recommended by the CIPFA/SOLACE Framework.
- 3.3 This Local Code of Corporate Governance therefore sets out and describes the Council's commitment to corporate governance and identifies arrangements that will ensure its effective implementation and application in all aspects of the Council's work. This Local Code of Corporate Governance will be reviewed by the Statutory Officers through the Corporate Oversight & Governance Group regularly and at least annually as part of the preparation of the Annual Governance Statement.

### 4. Details

- 4.1 In 2016 the Chartered Institute of Public Finance and Accountancy (CIPFA) & Society of Local Authority Chief Executives (SOLACE) produced an updated 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" together with addendum "Delivering good governance in local government: framework May 2025" (Appendix 3). The Code of Corporate Governance attached at Appendix 1 is based upon this guidance.
- 4.2 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.

- 4.3 Unlike the Annual Governance Statement, there is no statutory requirement for a Local Code of Corporate Governance. Rather, 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 by the Chartered Institute of Finance and Accountancy.
- 4.4. The Local Code of Corporate Governance sets out how Cherwell District 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.
- 4.5 Appendix A of the Local Code of Governance details the actions and behaviours taken by the Council that demonstrate good governance; as taken from 2016 CIPFA & SOLACE: “Delivering Good Governance in Local Government: Framework 2016 Edition” together with addendum “Delivering good governance in local government: framework May 2025” (Appendix 3).
- 4.6 Appendix B of the Local Code of Corporate Governance identifies evidence that demonstrates that the Council is delivering good governance.

## **5. Alternative Options and Reasons for Rejection**

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: Not to approve the Local Code of Corporate Governance. This is not recommended as the Code demonstrates how the Council meets the good governance principles set out in the CIPFA Good Governance Framework.

## **6 Conclusion and Reasons for Recommendations**

- 6.1 The Local Code of Corporate Governance provides a simple and transparent way to communicate to the Council’s stakeholders how it is meeting the requirements of the CIPFA/SOLACE Framework and provide a reference point in the Annual Governance Statement.

## **Decision Information**

<b>Key Decision</b>	N/A
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<b>Subject to Call in</b>	N/A
<b>If not, why not subject to call in</b>	N/A
<b>Ward(s) Affected</b>	All

## Document Information

<b>Appendices</b>	
<b>Appendix 1</b>	Code of Corporate Governance
<b>Appendix 2</b>	CIPFA Delivering Good Governance 2016 (AGS Framework)
<b>Appendix 3</b>	CIPFA Delivering Good Governance in Local Government: Framework May 2025
<b>Background Papers</b>	None
<b>Reference Papers</b>	None
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<b>Executive Director Approval (unless Executive Director or Statutory Officer report)</b>	Report of Statutory Officer, Monitoring Officer