

Local Code of Corporate Governance 2025/2026	
Executive Summary	The CIPFA/SOLACE Delivering Good Governance in Local Government Framework 2016 says authorities should develop and maintain a local code of governance or governance arrangements reflecting the Framework's principles. The updated Local Code of Corporate Governance 2025/26 is being brought before the Governance, Risk and Audit Committee for approval. The Code sets out the Council's framework of policies, procedures, behaviours and values which support good governance. The Code has been reviewed and updated to reflect the Council's current governance arrangements.
Options considered	The Committee is requested to approve the updated Local Code of Corporate Governance for 2025/26. The Annual Governance Statement, prepared with reference to the Code and the outcome of the annual governance review, will be presented separately for approval in accordance with the Accounts and Audit Regulations 2015.
Consultation(s)	Section 151 Officer Monitoring Officer
Recommendations	That the Governance, Risk and Audit Committee approves the updated Local Code of Corporate Governance 2025/26.
Reasons for recommendations	The CIPFA/SOLACE Delivering Good Governance in Local Government Framework (2016) states that local authorities should develop and maintain a local code of governance reflecting the principles contained within the Framework. Approval of the Local Code supports the Council's governance framework and provides the basis for assessing the effectiveness of governance arrangements through the Annual Governance Statement process.
Background papers	None

Wards affected	None
Cabinet member(s)	Portfolio Holder for Finance, Estates & Property Services
Contact Officer	Daniel King, Assistant Director Finance & Assets

Links to key documents:	
Corporate Plan:	A strong, responsible and accountable Council
Medium Term Financial Strategy (MTFS)	Linked to the MTFS through the requirement for robust financial governance and statutory financial reporting.
Council Policies & Strategies	Annual Governance Statement, Local Code of Corporate Governance

Corporate Governance:	
Is this a key decision	No
Has the public interest test been applied	N/A
Details of any previous decision(s) on this matter	The Local Code of Corporate Governance is reviewed periodically as part of the Council's governance framework and annual governance review process.

1. Purpose of the report

- 1.1. To present the updated Local Code of Corporate Governance 2025/26 to the Governance, Risk and Audit Committee for approval.

2. Introduction & Background.

- 2.1. The CIPFA/SOLACE Delivering Good Governance in Local Government Framework (2016) states that local authorities should develop and maintain a local code of governance reflecting the principles contained within the Framework.
- 2.2. The Local Code of Corporate Governance sets out the framework of policies, procedures, behaviours and values through which the Council conducts its business and delivers its objectives. The Code is based upon the seven core principles of the International Framework: Good Governance in the Public Sector and demonstrates how the Council seeks to achieve and maintain good governance arrangements.
- 2.3. The Code supports the Council's wider governance framework and annual review of governance arrangements. The outcome of that review is reported separately through the Annual Governance Statement, which is prepared with reference to the Local Code and the evidence gathered as part of the annual governance review.

3. Proposals and Options

- 3.1. The Committee is requested to approve the updated Local Code of Corporate Governance for 2025/26.

4. Corporate Priorities

- 4.1. Approval of the Local Code of Corporate Governance supports the Council's Corporate Plan priority of being a strong, responsible and accountable Council. The Code provides the governance framework through which the Council promotes integrity, accountability, effective decision making, transparency, risk management and public financial management.

5. Financial and Resource Implications

- 5.1. None immediately as a result of the Committee's consideration of the updated Local Code of Corporate Governance.

Comments from the S151 Officer:

The Local Code of Corporate Governance forms part of the Council's wider governance framework and supports arrangements for robust public financial management, internal control, risk management and accountability. There are no direct financial implications arising from approval of the Code.

6. Legal Implications

- 6.1. No legal implications arise directly from the Committee's consideration and approval of the updated Local Code of Corporate Governance.

Comments from the Monitoring Officer:

There are no direct legal implications arising from approval of the Local Code of Corporate Governance. The Code supports the Council's wider governance framework and commitment to openness, accountability, ethical standards and compliance.

7. Risks

- 7.1. Failure to approve the updated Local Code of Corporate Governance could weaken the Council's governance framework and reduce assurance that governance arrangements remain aligned with recognised good practice and current organisational arrangements. The Local Code provides the basis for the annual review of governance effectiveness and supports the preparation of the Annual Governance Statement. Approval of the updated Code therefore helps ensure the Council can continue to demonstrate effective governance, accountability and compliance with the principles set out in the CIPFA/SOLACE Framework.

8. Net Zero Target

- 8.1. The consideration of the updated Local Code of Corporate Governance is a governance matter and has no direct impact on the Council's Net Zero 2030 Strategy or Climate Action Plan.

9. Equality, Diversity & Inclusion

- 9.1. The consideration of the updated Local Code of Corporate Governance is a governance matter and does not give rise to any direct equality, diversity or inclusion impacts. The Council has had due regard to its duties under the Equality Act 2010. An equality impact assessment is not required.

10. Community Safety issues

- 10.1. The consideration of the updated Local Code of Corporate Governance has no direct impact on community safety.

Conclusion and Recommendations

The CIPFA/SOLACE Delivering Good Governance in Local Government Framework (2016) requires local authorities to maintain a local code of governance reflecting the principles of good governance. The updated Local Code of Corporate Governance 2025/26 demonstrates how the Council applies those principles through its policies, procedures, controls and assurance arrangements.

The Committee is therefore requested to approve the updated Local Code of Corporate Governance 2025/26.