

Code of Corporate Governance 2025/26

Report of the Chief Fire Officer

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1 Purpose of Report

This report gives the Committee an opportunity to make comment on the draft Code of Corporate Governance 2025/26 prior to it going forward to the full Fire Authority for consideration and formal adoption.

Contained within the appendix of this report are two draft versions of the Code of Corporate Governance 2025/26.

Option 1 is an up-to-date version of the Code of Corporate Governance based on the 2024/25 template.

Option 2 is a revised and alternative version that is based on good examples used by other UK FRS.

2 Recommendations

Members of the Audit and Standards Committee are asked to:

- a) Make comment on the draft Code of Corporate Governance 2025/26, attached as an appendix to this report;
- b) Approve the recommendation to choose **Option 2** as the draft 2025/26 Code of Corporate Governance.
- c) Forward the draft Code, with amendments (if any), to the Fire Authority for consideration and formal adoption.

3 Background

The Fire Authority's Code of Corporate Governance is based on guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives and Senior Managers (SOLACE).

This guidance was refreshed in 2016 following publication of a new governance framework for local authorities, police and fire authorities - 'Delivering Good Governance in Local Government: Framework (CIPFA/SOLACE) 2016', published in April 2016.

Compliance with the Governance Code supports the Authority's review of the effectiveness of its system of internal controls as required by the Accounts and Audit Regulations 2015.

This in turn informs the Annual Governance Statement which accompanies the Annual Statement of Accounts, approved by this Committee as those charged with governance.

4 Annual Review

The 2025/26 Code has been reviewed in line with the latest CIPFA guidance. The Authority will refer to this Code of Corporate Governance when publishing its Annual Governance Statement for 2025/26 (this is Option 1 in the appendix).

A revised and alternative version of the new Code (Option 2) is attached as an appendix to this report.

The terms of reference of the Audit and Standards Committee include a responsibility to review the Code of Corporate Governance.

5 Recommendations

Accordingly, **the Committee is asked to approve Option 2** as the draft 2025/26 Code, suggesting changes as appropriate. The draft will then be taken to the Fire Authority, for consideration and formal adoption, at its meeting in June 2026.

6 Financial Implications

There are no financial implications arising from this report.

7 Legal Comment

In discharging its responsibilities, the Fire Authority is required to put in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which include arrangements for the management of risk. Fire Authorities are expected to maintain a local code of corporate governance to show their commitment to good governance and demonstrate how the principles of good governance are applied. This accords with the most up to date CIPFA guidance and the Code of Corporate Governance provides assurance and structures to assist preparation of the Annual Governance Statement of the Fire Authority.

8 Appendices

Appendix A

Option 1 – Updated current version of the Code of Corporate Governance 2025/26

Appendix B

Option 2 – Revised and alternative version of the Code of Corporate Governance 2025/26 (*to follow*)

9 Background Papers

CIPFA/SOLACE Guidance Note – Delivering Good Governance in Local Government Framework (CIPFA/SOLCAE, 2016)