



**To: Members of the Audit & Governance Committee**

***Notice of a Meeting of the Audit & Governance  
Committee***

**Wednesday, 18 September 2024 at 1.00 pm**

**Room 2&3 - County Hall, New Road, Oxford OX1 1ND**

If you wish to view proceedings, please click on this [Live Stream Link](#)  
Please note, that will not allow you to participate in the meeting.

Martin Reeves  
Chief Executive

*Committee Officers:*      *Committee Services*  
*Email: [committees.democraticservices@oxfordshire.gov.uk](mailto:committees.democraticservices@oxfordshire.gov.uk)*

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**Membership**

Chair – Councillor Ted Fenton  
Deputy Chair - Councillor Roz Smith

*Councillors*

Brad Baines  
Felix Bloomfield  
Jenny Hannaby

Bob Johnston  
Nick Leverton  
Ian Middleton

Glynis Phillips

*Co-optee*

Dr Geoff Jones

***Notes:***

- ***Date of next meeting: 27 November 2024***



## **AGENDA**

- 1. Apologies for Absence and Temporary Appointments**
- 2. Declaration of Interests - see guidance note**
- 3. Minutes (Pages 1 - 10)**

To approve the minutes of the meeting held on 17 July 2024 (**AG3**) and to receive information arising from them.

### **4. Petitions and Public Address**

Members of the public who wish to speak at this meeting can attend the meeting in person or 'virtually' through an online connection.

To facilitate 'hybrid' meetings we are asking that requests to speak or present a petition are submitted by no later than 9am four working days before the meeting. Requests to speak should be sent to [committeesdemocraticservices@oxfordshire.gov.uk](mailto:committeesdemocraticservices@oxfordshire.gov.uk)

If you are speaking 'virtually', you may submit a written statement of your presentation to ensure that your views are taken into account. A written copy of your statement can be provided no later than 9am 2 working days before the meeting. Written submissions should be no longer than 1 A4 sheet.

### **5. Treasury Management Quarter 1 Performance Report 2024/2025 (Pages 11 - 24)**

Report by the Executive Director of Resources & Section 151 Officer

Throughout this report, the performance for the first quarters of the year to June 2024 is measured against the budget agreed by Council in February 2024.

As at 30 June 2024, the council's outstanding debt totalled £284m and the average rate of interest paid on long-term debt during the year was 4.39%. No external borrowing was arranged or repaid during the quarter. The council's forecast debt financing position for 2024/25 is shown in Annex 1.

The [Treasury Management Strategy for 2024/25](#) agreed in February 2024 assumed an average base rate of 4.75%.

The average daily balance of temporary surplus cash invested in-house was expected to be £462m in 2024/25, with an average in-house return of 4.25%.

During the three months to 30 June 2024 the council achieved an average in-house return of 5.01% on average cash balances of £466.871m, producing gross interest receivable of £5.829m. In relation to external funds, the return for the three months was £0.527m, bringing total investment income to £6.356m. This compares to budgeted investment income of £4.437m, giving a net overachievement of £1.919m.

At 30 June 2024, the council's investment portfolio totalled £553.992m. This comprised £414.000m of fixed term deposits, £42.551m at short term notice in money market funds and £97.442m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 30 June 2024.

#### **Recommendations:**

**The Audit & Governance Committee is RECOMMENDED to note the council's treasury management activity at the end of the first quarter of 2024/25.**

### **6. Monitoring Officer Annual Report (Pages 25 - 36)**

Report by the Director of Law & Governance and Monitoring Officer

This report gives an overview from the Monitoring Officer of democratic and ethical governance activity, during the municipal year 2023-24 (1 April 2023 to 31 March 2024), in relation to the functions of the Audit and Governance Committee.

#### **Recommendations:**

The Audit and Governance Committee is recommended to consider and endorse the report

### **7. RIPA Policy (Pages 37 - 56)**

Report by Anita Bradley, Director of Law & Governance and Monitoring Officer

The Council may occasionally need to carry out covert surveillance. The Regulation of Investigatory Powers Act 2000 ('the Act') and supporting Codes of Practice provide the legal framework under which public bodies may lawfully undertake covert surveillance. Compliance with the Act and the supporting Codes of Practice provides protection to the Council in the event that an individual challenges the actions of the Council on the basis that those actions were an infringement of the individual's human rights. It also reduces the likelihood that any evidence obtained through covert surveillance and used in legal proceedings is ruled inadmissible.

Codes of Practice under the Act require that elected members review the Authority's use of activities within the scope of the Act periodically and review the Authority's Policy annually. This report provides a summary of the covert activities undertaken by the council between April 2023 and March 2024 for review by Cabinet.

The Council's Policy for Compliance with the Investigation of Regulatory Powers Act 2000 ('the policy') is updated annually and received a significant refresh in 2023. This

included incorporating feedback from the Investigatory Powers Commissioner's Office (IPCO). This year, officers are not recommending any changes to the policy.

**Recommendations:**

**The Audit and Governance Committee is RECOMMENDED to:**

- a) **Note the Policy for Compliance with the Investigation of Regulatory Powers Act 2000 included in the annex of this paper and to comment on any changes to the policy that the committee would wish the Director of Law & Governance and Monitoring Officer to consider, and**
- b) **Consider and note the use of any activities within the scope of the Regulation of Investigatory Powers Act by the Council**

## **8. Reforms to clear backlog in local audit (Pages 57 - 62)**

Report by the Executive Director of Resources and Section 151 Officer

This report sets out an update on measures being put in place by the government to address the local audit backlog in England and what that will mean locally.

**Recommendations:**

**The Audit and Governance Committee is recommended to:**

- (a) **Note the update on the arrangements that the government intends to put in place to address the local audit backlog in England.**
- (b) **Note the approach that EY LLP intend to take to the audit and reporting on the council's accounts for 2022/23 onwards.**

## **9. Local Government and Social Care Ombudsman's Annual Review Report (Pages 63 - 118)**

Report by the Director of Law & Governance and Monitoring Officer

Each year, the Local Government and Social Care Ombudsman (LGSCO) issues an Annual Review Report about each council. This relates to the complaints made to the LGSCO about the Council in the previous financial year. This report updates the Committee on this area of governance for the year 2023/4, reflecting on those complaints that were considered by the LGSCO up to 31 March 2024.

**Recommendations:**

**The Audit and Governance Committee is RECOMMENDED to receive and comment on the Local Government and Social Care Ombudsman's Annual Review of Oxfordshire County Council for 2023/24, and the work undertaken by the Council regarding its handling of complaints.**



## **10. Audit Working Group Update (Pages 119 - 122)**

Report by Executive Director of Resources

The Audit Working Group (AWG) met on 31 July 2024. The group received an update on the implementation of management actions arising from the audits of Purchasing Cards, Health Funded Payments and Payments to Providers which were all undertaken during 2023/24.

### **Recommendations:**

**The Audit and Governance Committee is RECOMMENDED to note the report.**

## **11. Health and Safety Annual Report (Pages 123 - 126)**

Report by Vic Kurzeja

The H&S Annual Report is a summary of performance and is part of the corporate governance framework. It seeks to provide the Committee with assurance that arrangements for managing health safety are suitable and sufficient whilst identifying areas for improvement.

### **Recommendations:**

**The Audit & Governance Committee is RECOMMENDED to note and accept the contents of the Health and Safety (H&S) Annual Report and the work of the H&S Team to support services and improve performance keeping employees and customers safe.**

## **12. Internal Audit 2023/24 - Progress Report (Pages 127 - 144)**

Report by the Executive Director of Resources

This report provides an update on the Internal Audit Service, including resources, completed and planned audits.

The report includes the Executive Summaries from the individual Internal Audit reports finalised since the last report to the May 2024 Committee. Since the last update, there have been no red reports issued.

### **Recommendations:**

**The Audit and Governance Committee is RECOMMENDED to note the progress with the 2024/25 Internal Audit Plan and the outcome of the completed audits.**

### **13. Ernst & Young Update (Verbal Report)**

To receive verbal update from Ernst and Young.

### **14. Audit & Governance Committee Work Programme (Pages 145 - 146)**

Audit and Governance Committee to note and comment on the work programme.

## **Councillors declaring interests**

### **General duty**

You must declare any disclosable pecuniary interests when the meeting reaches the item on the agenda headed 'Declarations of Interest' or as soon as it becomes apparent to you.

### **What is a disclosable pecuniary interest?**

Disclosable pecuniary interests relate to your employment; sponsorship (i.e. payment for expenses incurred by you in carrying out your duties as a councillor or towards your election expenses); contracts; land in the Council's area; licenses for land in the Council's area; corporate tenancies; and securities. These declarations must be recorded in each councillor's Register of Interests which is publicly available on the Council's website.

Disclosable pecuniary interests that must be declared are not only those of the member her or himself but also those member's spouse, civil partner or person they are living with as husband or wife or as if they were civil partners.

### **Declaring an interest**

Where any matter disclosed in your Register of Interests is being considered at a meeting, you must declare that you have an interest. You should also disclose the nature as well as the existence of the interest. If you have a disclosable pecuniary interest, after having declared it at the meeting you must not participate in discussion or voting on the item and must withdraw from the meeting whilst the matter is discussed.

### **Members' Code of Conduct and public perception**

Even if you do not have a disclosable pecuniary interest in a matter, the Members' Code of Conduct says that a member 'must serve only the public interest and must never improperly confer an advantage or disadvantage on any person including yourself' and that 'you must not place yourself in situations where your honesty and integrity may be questioned'.

### **Members Code – Other registrable interests**

Where a matter arises at a meeting which directly relates to the financial interest or wellbeing of one of your other registerable interests then you must declare an interest. You must not participate in discussion or voting on the item and you must withdraw from the meeting whilst the matter is discussed.

Wellbeing can be described as a condition of contentedness, healthiness and happiness; anything that could be said to affect a person's quality of life, either positively or negatively, is likely to affect their wellbeing.

Other registrable interests include:

- a) Any unpaid directorships

- b) Any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority.
- c) Any body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management.

### **Members Code – Non-registrable interests**

Where a matter arises at a meeting which directly relates to your financial interest or wellbeing (and does not fall under disclosable pecuniary interests), or the financial interest or wellbeing of a relative or close associate, you must declare the interest.

Where a matter arises at a meeting which affects your own financial interest or wellbeing, a financial interest or wellbeing of a relative or close associate or a financial interest or wellbeing of a body included under other registrable interests, then you must declare the interest.

In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied:

Where a matter affects the financial interest or well-being:

- a) to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- b) a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest.

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

# Agenda Item 3

## AUDIT & GOVERNANCE COMMITTEE

**MINUTES** of the meeting held on Wednesday, 17 July 2024 commencing at 1.00 pm and finishing at 3.22 pm

**Present:**

**Voting Members:** Councillor Roz Smith – in the Chair  
Councillor Roz Smith (Deputy Chair)  
Councillor Jenny Hannaby  
Councillor Nick Leverton  
Councillor Ian Middleton  
Councillor Glynis Phillips

**Co-optee:** Dr Geoff Jones

**Officers:**

Whole of meeting Anita Bradley (Monitoring Officer), Sarah Cox (Chief Internal Auditor), Shilpa Manek (Democratic Services), Moh Cassimjee (Democratic Services) and Simon Mathers (EY)

Part of meeting Tim Chapple (Treasury Manager), Ian Dyson (Director of Financial and Commercial Services), Ella Stevens (Deputy Chief Accountant), Declan Brolley (Counter Fraud Team Manager) and Louise Tustian (Director for Transformation Digital and Customer Experience)

*The Committee considered the matters, reports and recommendations contained or referred to in the agenda.*

### **42/24 ELECTION OF CHAIR FOR THE 2024-25 COUNCIL YEAR**

(Agenda No. 1)

The Democratic Services Officer invited the Committee to elect the Chair for the 2024/25 Council Year.

As a result, a nomination for Chair, was received. A nomination for Councillor Fenton, proposed by Councillor Corkin and seconded by Councillor Leverton.

A vote was taken, and it was AGREED that Councillor Ted Fenton be elected as the Chair for the 2024/25 Council Year.

**RESOLVED:** that Councillor Fenton was elected Chair for the Council Year 2024/25.

#### **43/24 ELECTION OF DEPUTY CHAIR FOR 2024-25 COUNCIL YEAR**

(Agenda No. 2)

In the absence of the newly elected Chair, the Clerk invited the Committee to elect the Deputy Chair for the 2024/25 Council Year. Councillor Johnston proposed Councillor Smith, and this was seconded by Councillor Hannaby. After a vote was taken, it was AGREED that Councillor Smith be elected as the Deputy Chair for the 2024/25 Council Year.

**RESOLVED: that Councillor Smith be elected as the Deputy Chair for the 2024/25 Council Year.**

#### **44/24 APOLOGIES FOR ABSENCE AND TEMPORARY APPOINTMENTS**

(Agenda No. 3)

Apologies for absence were received from Councillors Baines, Bloomfield, Fenton and Hanna. Councillor Corkin was substituting for Councillor Fenton; Councillor Elphinstone was substituting for Councillor Baines and Councillor Johnston was substituting for Councillor Hanna.

Apologies had also been received from Lorna Baxter and Ian Dyson was in attendance at the meeting.

#### **45/24 MINUTES**

(Agenda No. 5)

The membership of the Audit Working Group was discussed as it was an action on the minutes. All Members of the Audit and Governance Committee were able to attend the Audit Working Group, but the membership is needed to be agreed on.

Other points discussed included that the training was still to be arranged, the induction pack would be formed with Members and the cyber security training was included. The whistleblowing training was still to be arranged and the Code of Conduct training would be run in September.

**Resolved:** that the minutes of the meeting held on 8<sup>th</sup> May 2024 be confirmed as a true record and signed by the Chair.

#### **46/24 PETITIONS AND PUBLIC ADDRESS**

(Agenda No. 6)

There were no Petitions and Public Address requests received.

#### **47/24 ANNUAL GOVERNANCE STATEMENT 2023/24**

(Agenda No. 7)

The Monitoring Officer presented the report to the Committee. Members would have been familiar with the Annual Governance Statement (AGS) being presented to the Committee annually. The document demonstrates the Council's compliance with good governance principles and reports on the effectiveness of its governance

arrangements in the previous year. It had been prepared in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) guidance and the Accounts and Audit Regulations 2015. The AGS was subject to approval by the Committee. The AGS was prepared in consultation and input from various officers and groups within the Council and Statutory Officers. The Committee were informed that Annex 1 provided an update on the actions set for 2023/24, Annex 2 identified 8 specific areas of focus for 2024/25 and Annex 3 was the Council's Governance Framework. The Committee were reminded that it was a backward look over the previous year.

The Monitoring Officer highlighted that there had been significant input from the Corporate Management Team who in turn had consulted their Directorate Leadership Teams and there was now an improved layout and format. The Monitoring Officer suggested changing the title 'Corporate Directors' to just 'Directors' as the numbers of directors had dropped following the restructure.

The Audit & Governance Committee was RECOMMENDED to approve the Annual Governance Statement 2023/24, subject to the Monitoring Officer making any necessary amendments in the light of comments made by the Committee, after consultation with the Leader of the Council, the Chief Executive, and the Section 151 Officer.

The comments from the Committee included that:

- The layout and format had vastly improved, and the diagrams were very helpful.
- There was new legislation coming out in October and the Team were aware of this and actively working on the go-live date with the Procurement team.
- This would not make the process easier or more difficult, it would be an improvement to procurement and service providers.
- Members would be informed if the new legislation had significant changes.
- The Board would be internal, and any commercial decisions made, would be through the Member Improvement process.

**RESOLVED:** that the Committee approved the Annual Governance Statement 2023/24, subject to the Monitoring Officer making the amendments in the light of comments made by the Committee, after consultation with the Leader of the Council, the Chief Executive, and the Section 151 Officer.

#### **48/24 TREASURY MANAGEMENT - ANNUAL PERFORMANCE 2023/24**

(Agenda No. 8)

The Treasury Manager presented the report to the Committee. This was the fourth and final monitoring report for the financial year 2023/24 and set out the position as of 31 March 2024. The report reflected the performance for the 2023/24 financial year which was measured against the budget agreed by Council in February 2023.

In terms of the Council's outstanding debt, this totalled £284m and the average rate of interest paid on long-term debt during the year was 4.39%. £10m of maturing

Public Works Loan Board (PWLB) loans and £10m of LOBO loans had been repaid during the year. No new external borrowing had been arranged during 2023/24. The Council's debt financing position for 2023/24 was shown in Annex 1.

In terms of investment, in line with the CIPFA Code of Practice on Treasury Management, the Council prioritised security and liquidity of cash above the requirement to maximise returns during 2023/24. The original forecast assumed that there would be an average base rate of 4.25% for the year. However, persistent inflation saw that interest rates were held higher. They swiftly went up to 5.25% near the start of the financial year and remained there. Having higher interest rates and having slightly higher balances than were originally thought, allowed the Treasury function to receive a slightly higher return on its investment balances and as a result, our interest receivable on in house investments was £19.6 million, which was significantly above the budget of 11 million. Of that £19 million, £7.8 million had been applied to developer contribution balances so that we could retain the purchasing power of those monies.

The investments in external funds were maintained. They increased in value by £2.45 million, taking the value at the year end to £97.8 million and similarly in terms of the impact performance, the funds over produced against their budget. The IFRS9 statutory override is due to end in March 2025. In this regard, a reserve had been created with an initial funding of £5m, which would help smooth any potential unfunded pressures caused by fluctuations in fund value.

The Committee made the following points:

- The Committee agreed that it was an excellent report and congratulated the Team.
- Could the range of investments be spelt out a little more in terms of the money sitting in accounts and what it could be used for? For example, if the Council invested in corporate bonds to date.
- Local authorities had to prioritise security and liquidity first and only once those had been dealt with, a yield could be found. Corporate bonds could be purchased as they have an extremely high credit rating. The council has not invested in corporate bonds to date.
- There was £7 million of interest applied to developer contributions. Was that to backfill the impact on developer contributions from inflation? It was a historic arrangement that applied interest to developers' contributions. Very little has been applied to developer contributions over the last 10 years as interest rates were so low.
- There were quite a lot of fixed term deposits with other councils that were maturing this year or had already matured. Do these have any impact on the kind of returns the Council was getting, was this going to have an impact? In the long term, it would do, if interest rates dropped as forecasted. Loans that have matured recently have been reinvested with other Local Authorities at around 5.25% on a 12-month basis. In the next financial year, the Council should still be able to get the high average return but obviously as interest rates go lower for longer, that will reduce. But the forecast was that rates were going to drop and so that was all factored into the budget.
- If these were maturing from loans set out when the interest rates were lower, were we now getting a better deal? There were some historic loans that were



much lower rates that have dropped off and we're obviously getting a higher rate. On the flip side of things, there will be a borrowing requirement in the medium term as the capital financing requirement goes up. As interest rates go down the borrowing costs should hopefully go down as well which should be positive.

- The report had been to Cabinet and would be presented at Council in September.

**RESOLVED:** that the Audit & Governance Committee noted the report, and recommended Council to note the Council's treasury management activity and outcomes in 2023/24.

#### **49/24 UPDATE ON 2023/24 STATEMENT OF ACCOUNTS**

(Agenda No. 9)

The report was introduced by the Director of Financial and Commercial Services. This was the submission of the annual Statement of Accounts that had been prepared for 2023/24. They were due to be prepared by the end of May 2024, but the Committee had been informed that was delayed until 30 June 2024. There had been a prolonged absence of the Chief Accountant who will now be leaving the Council. The Deputy Chief Accountant managed to get the work done to an exceptional standard and to the timetable. The Director thanked the entire Accounting Team.

The Statement of Accounts was out for public consultation and then would be subject to an external audit. The Committee will note that the 2022/23 accounts had not yet been subject to audit and that was as a result of a consultation. All local authorities were still awaiting the results. The expectation was that the 22-23 accounts would have been completed by the end of September, if they were going to be audited, at all. There may be an override where the accounts would not be qualified. The audit for 2023/24 had started.

Committee Members raised the following points:

- Had the Council responded to the consultation? The Council had responded and because of the Section 151 Officer's position within the Society of County Treasurers, a survey was set up to push back on the consultation with more power to get the audit completed for the 2022/23 accounts.
- The Deputy Chair commented that this was a nationwide problem and very disappointing for Councils. Some Councils had their accounts audited but they were with other firms, but EY had not conducted any audits. This was not down to the Council; this was the consequences of a national issue.
- Will the delay cost the Council? We would pay the audit fees on a scale basis; however, these had not been agreed. There could be a potential impact on the resources when working on the 2022/23 accounts at the same time as the 2023/24 accounts.
- Members asked for additional training and understanding for this item. Since there was not sufficient time in the meeting, it was agreed to be completed outside of the meeting.

**ACTION:** Arrange training on accounts and financial assets

- How accurate were the figures in the report? It was usual that there may be some areas that were contested, or technical questions asked by the auditors, but it was very rare that there were any significant issues raised by the auditors in terms of accuracy of the accounts.
- The resources at EY were questioned by Members but officers were confident that by working with EY, the Council would be reassured that the resource was available. This did remain as a risk.

**RESOLVED:** that the Committee (a) Considered and approved the draft Statement of Accounts for 2023/24 at Annex 1 and (b) Noted the update on the outstanding information on the back stop arrangements for the Statement of Accounts for 2022/23.

## **50/24 DECLARATION OF INTERESTS - SEE GUIDANCE NOTE**

(Agenda No. 4)

There were no Declarations of Interest received.

## **51/24 INTERNAL AUDIT CHARTER**

(Agenda No. 10)

The report was presented to the Committee by the Chief Internal Auditor. The report presents both the Internal Audit Charter and the Quality Assurance and Improvement Programme for 2024/25. These were subject to annual review. There were no material changes to the report since last year. The Internal Audit Charter would be subject to review and amendment during 2024/25, considering the introduction of the new Global Internal Audit Standards which would be effective from January 2025. In response to the new global standards, the UK Public Sector Internal Audit Standards Advisory Board (IASAB) were reviewing the standards with a view to identifying and producing any sector specific interpretations and guidance material. The effective date of implementation of the new material developed by the IASAB would be 1 April 2025. Until then we were advised to continue to operate in accordance with the existing Public Sector Internal Audit Standards.

Members made the following comments:

- The report commented on full population testing, what did this mean? This could mean that you do full population testing where it would test the whole sample and it may give you a yes or no result. But more often, it's about looking across the whole population to then look at a sample. It was also about providing positive assurance across a sample.
- What was Artificial Intelligence going to bring to the work that has been described and were there other streams nationally and locally that were in play? There were lots of opportunities such as Copilot which could be used to produce reports and analyse big data sets. There may be aspects that could pick out key streams. It was an interesting area with lots of opportunities.

**RESOLVED:** that the Committee a) approved the Internal Audit Charter and b) noted the Quality Assurance and Improvement Programme.

## **52/24 COUNTER FRAUD PLAN AND UPDATE**

(Agenda No. 11)

The report was presented by the Chief Internal Auditor and the Counter Fraud Team Manager. Firstly, two corrections were highlighted in the report; paragraph 11, in the top paragraph, the 6 should read as 7 and paragraph 12; in the very top box, it should read 5 cases instead of 2 cases.

This report presented a summary of activity against the Counter Fraud Plan for 2023/24, which was previously presented to the July 2023 Audit & Governance Committee meeting. The report also presented the Counter Fraud Plan for the coming year 2024/25. The Counter Fraud plan supported the Council's Anti-Fraud and Corruption Strategy by ensuring that the Council had proportionate and effective resources and controls in place to prevent and detect fraud as well as investigate those matters that did arise.

An update was provided to the Committee on the resources of the team. No services were now provided to District Councils, so the team had more capacity. The Team was working on a lot of reactive work, and this could be more resource intensive, and it could not be planned for. The prevention work had got better and hopefully this would be reflected in the plan for the year ahead. The use of data analytics and the work on counter fraud, an officer was now working across both areas, and this was being used to improve the audit assurance. The Senior Counter Fraud Officer had now qualified. The Team was now stable. The Chief Internal Auditor was very confident about delivering the plan for the year ahead.

Members raised the following points:

- There was some legislation that was due on the Economic Crime and Transparency Act, how was this going to affect the Council? This was a good opportunity to see where the Council is in terms of high-level controls set out in the Strategy. It was a good opportunity to review them and use them as a health check. The organisation could now be held liable for allowing fraud to have happened unless it was demonstrated that it had policies and procedures in place to counter-act it. It mirrored the Bribery Act.
- The Team had managed to get back £64000 from a company that went into liquidation, how much was that short on the amount that was lost in the first place? The officer reported that the amount received was just over half of the original claim.
- Blue badge fraud was not very costly to the Council. It is an inherent risk for the Council, that the Council takes seriously and is proactively tackling with the team which are doing well to stamp out fraud in this area.
- Further details were asked for on some of the cases in Section 10. Officers gave the detail to the Members and informed the Committee that the report was at summary level only and the detail, if required, was presented at the Audit Working Group, which all Members of the AGC could attend.
- What was the Chief Internal Auditors assessment on the level of fraud at the Council and could it be reduced with more resources? There was no material problem with fraud at the Council. There was no benchmarking across local authorities. There was the Audit Network and the Counter Fraud Network. Prevention of fraud was more important. Officers had full confidence in the

counter fraud team which was going in a good direction. It was important to note that the Council were taking fraud seriously and this had been developed and strengthened over the last two years. There was cooperation with Thames Valley Police with joint investigations and dedicated officers in place. The Team had also taken Whistleblowing on board.

**RESOLVED:** that the Committee a) noted the summary of activity against the Counter Fraud Plan for 2023/24 and b) Approved the Counter Fraud Plan for 2024/25.

## **53/24 RISK MANAGEMENT UPDATE**

(Agenda No. 12)

The report was presented to the Committee by the Director for Transformation Digital and Customer Experience. The report sets out updates to Risk Management and an overview of the latest strategic risk register which contained the Council's most significant risks. The strategic risk register is closely managed by the Council Management Team and reported into the Strategic Leadership Team as part of the Council's Business Management and Monitoring Reports. These combined reports contained performance, risk and finance progress updates against the delivery of the current strategic plan priorities.

The revised strategy would be presented at a future meeting and the risk management training would continue on an annual basis and this would reflect any changes.

Members asked the following questions:

- There seemed to be an absent key risk from the strategic risk register, climate change was not on there. It was reported that this would be added, close work was ongoing with the climate change team. The Climate Action Team had their own risk register but the risks were to be escalated.
- Working with partners and other joint working arrangements in place, were these monitored? These were closely monitored.
- The section in the report of direction of travel needed more text to help understanding what this meant. It was the residual score changes from the previous month to the current month. A key would be added. The HIF1 and HIF 2 position would be added to the next version.
- The interactive reporting was still being worked on.

**RESOLVED:** that the Committee noted the Risk Management update.

## **54/24 CONSTITUTIONAL CHANGES FROM HR**

(Agenda No. 13)

The report was presented by the Monitoring Officer. There was a need to change the approach to hearing and deciding on appeals in employment relations matters in respect of officers of the council to reflect best practice and to reduce delays in dealing with the appeals process. As a result, there would be a need to update the current Officer Employment Procedure Rules set out in Part 8.4 of the Council's

Constitution and to amend other relevant clauses in the Constitution to reflect those changes.

Currently, on average the Council managed 200 employment relations cases per month. Cases were investigated and heard by managers within the organisation. Should an appeal be raised (there are approximately 2 appeals per month), this was currently heard by a Members' panel made up of 3 members. It had been identified that arranging the Panels for Members to hear those appeals as a result of members' availability led to delays in those matters being decided, resulting in increased risk to the council, lower employee morale and financial impact to the council.

It was proposed that an Appeals Sub Committee continue to hear and decide appeals against dismissals lodged by any Chief Officer of the council other than the Head of the Paid Service, the Section 151 Officer, the Monitoring Officer and where a separate process was set out in legislation and the Constitution was followed. It was proposed that for all other roles any employee's investigation, hearing and appeals process would at each stage be conducted by an independent suitably trained officer with appropriate technical competence. Further, a delegation to the Monitoring Officer was requested to make changes to the Constitution corresponding to the recommendations made in this report.

Members made the following comments:

- The perception of no Member input would not be appropriate. The Member was the impartial part of the Members Panel. There were highly skilled Officers to carry out employee matters.
- Would it be more transparent to give the appellant a choice if they wanted a Panel hearing and they be advised that this may take longer but this would ensure a default position was in place. This was a good concept but would create a two-tier process. A clear process was essential.
- In the current role of a Member, there was not always time for Members to be available to sit on Panels and sometimes Members did not have enough knowledge in employment law, but the trained Officers were very well trained.
- Members had sat on many of these Panels and had not really noticed delays. The engagement with Members could be the reason that Members did not come forward and the delays could be a result of case preparation. Members were independent and gave the appellants reassurance that everything would be considered.
- The delays could cause stress to the appellant. Would it help to have an independent trained person from another organisation? The Monitoring Officer commented that this would be an additional cost to the Council and could cause further delay.
- It was useful to keep Members involved in the appeal panel process, even as a lay Member or an Officer from a different part of the organisation, trained with the necessary skills.
- With so many cases per month, did the line managers, officers and managers require more training? The Monitoring Officer commented that with 5500 employees including schools, these covered every grievance and complaint, of which the levels could be very different and as change led to greater feelings of uncertainty and therefore more of these kinds of concerns.

- Maybe Panels could be scheduled like meetings twice a month and cancelled if not required and formalised more with more training.
- Members were not convinced that the recommendation was feasible.

The recommendation was read out and a vote was taken. No Members voted for the recommendations, six Members voted against the recommendations and one Member abstained from voting.

**RESOLVED:** that the Committee refused the recommendation so it would not be going forward to Council and the process to remain as it currently was.

Councillor Corkin left the meeting.

## **55/24 ERNST & YOUNG UPDATE**

(Agenda No. 14)

Simon Mathers introduced himself as the new Partner for the 2023/24 audits of the Oxfordshire Pension Fund.

The EY position on the backstop dates was all going smoothly until the general election was called in May 2023 and therefore legislation was not enacted. Consultation took place regularly and the interim guidance issued was for organisations to maintain previous strategies and deliver the 2023/24 accounts and the pension fund.

The report updated the Committee of the current position.

It was noted that an independent advisor was in post to mitigate the risks.

**RESOLVED:** that the Committee noted the report

## **56/24 AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME**

(Agenda No. 15)

The Committee noted the work programme and asked for the following changes:

- To add the Procurement Regulations Briefing to the September meeting.
- To update the Highways Contract to the January Meeting.
- To bring forward all training session to Midday and meeting to begin at 1pm if the new Chair was happy.

..... in the Chair

Date of signing .....

## AUDIT AND GOVERNANCE COMMITTEE 18 SEPTEMBER 2024

### TREASURY MANAGEMENT QUARTER 1 PERFORMANCE REPORT 2024/25

**Report by the Executive Director of Resources & Section 151 Officer**

#### RECOMMENDATION

1. **Audit & Governance Committee is RECOMMENDED to note the council's treasury management activity at the end of the first quarter of 2024/25.**

#### Executive Summary

2. Treasury management is defined as: "The management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities, and the pursuit of optimum performance consistent with those risks."
3. The Chartered Institute of Public Finance and Accountancy's (CIPFA's) 'Code of Practice on Treasury Management 2021' requires that committee to which some treasury management responsibilities are delegated, will receive regular monitoring reports on treasury management activities and risks. This report is the third for the 2024/25 financial year and sets out the position at 30 June 2024.
4. Throughout this report, the performance for the first quarters of the year to June 2024 is measured against the budget agreed by Council in February 2024.
5. As at 30 June 2024, the council's outstanding debt totalled £284m and the average rate of interest paid on long-term debt during the year was 4.39%. No external borrowing was arranged or repaid during the quarter. The council's forecast debt financing position for 2024/25 is shown in Annex 1.
6. The [Treasury Management Strategy for 2024/25](#) agreed in February 2024 assumed an average base rate of 4.75%.
7. The average daily balance of temporary surplus cash invested in-house was expected to be £462m in 2024/25, with an average in-house return of 4.25%.
8. During the three months to 30 June 2024 the council achieved an average in-house return of 5.01% on average cash balances of £466.871m, producing gross interest receivable of £5.829m. In relation to external funds, the return for the three months was £0.527m, bringing total investment income to £6.356m. This compares to budgeted investment income of £4.437m, giving a net overachievement of £1.919m.
9. At 30 June 2024, the council's investment portfolio totalled £553.992m. This comprised £414.000m of fixed term deposits, £42.551m at short term notice in money market funds and £97.442m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 30 June 2024.

## **Treasury Management Activity**

### **Debt Financing & Maturing Debt**

10. The strategy for long term borrowing agreed in February 2024 included the option to fund new or replacement borrowing up to the value of £232m through internal borrowing. The aim was to reduce the council's exposure to credit risk and reduce the long-term cost of carry (difference between borrowing costs and investment returns).
11. The council is able to borrow from the Public Works Loan Board (PWLB) or through the money markets. Persistently high inflation has led to bond yields, and therefore PWLB rates, remaining high. The expectation is that as inflation falls, PWLB rates should reduce over the medium term. Given the forecast for borrowing rates, the strategy for 2024/25 assumes no new external borrowing during the year, with any increase in the capital financing requirement met through internal borrowing.
12. As at 30 June 2024, the authority had 43 PWLB loans totalling £244.383m, 7 LOBO loans totalling £35m and one £5m money market loan. The average rate of interest paid on PWLB debt was 4.52% and the average cost of LOBO debt in 2024/25 was 3.91%. The cost of debt on the money market loan was 3.95%. The combined weighted average for interest paid on long-term debt was 4.39%. The council's debt portfolio as at 30 June 2024 is shown in Annex 1.
13. No external debt was repaid in the first quarter of the year, neither was any new debt arranged. The forecast outturn for interest payable on external debt in 2024/25 is £12.31m. This is below the original forecast of £12.44m as a result of the early repayment of £5m of LOBO loans early in the second quarter. The details of expected debt repayments for the year are set out in Annex 2.

### **Investment Strategy**

14. The council holds deposits and invested funds representing income received in advance of expenditure plus balances and reserves. The guidance on Local Government Investments in England gives priority to security and liquidity and the council's aim is to achieve a yield commensurate with these principles. The council continued to adopt a cautious approach to lending to financial institutions and continuously monitored credit quality information relating to counterparties.
15. During the first quarter of the financial year term fixed deposits have been placed with other Local Authorities as per the approved lending list, whilst Money Market Funds have been utilised for short-term liquidity. Inter local authority lending remains an attractive market to deposit funds with from a security view point.
16. The Treasury Management Strategy Statement and Annual Investment Strategy for 2024/25 included the use of external fund managers and pooled funds to diversify the investment portfolio through the use of different investment instruments, investment in different markets, and exposure to a range of counterparties. It is expected that these funds should outperform the council's in-house investment performance over a rolling three-year period. The strategy permitted up to 50% of the total portfolio to be invested with external fund managers and



pooled funds (excluding Money Market Funds). The performance of the pooled funds will continue to be monitored by the Treasury Management Strategy Team (TMST) throughout the year against respective benchmarks and the in-house portfolio.

17. At the start of the year the UK Bank Rate was 5.25% which was in line with the forecast. The forecast remains the same that official rates will fall to 4% by the end of the financial year, and continuing to drop to 3.00% by the Autumn 2026.

## **The Council's Lending List**

18. In-house cash balances are deposited with institutions that meet the council's approved credit rating criteria. The approved lending list, which sets out those institutions, is updated to reflect changes in bank and building society credit ratings. Changes are reported to Cabinet as part of the Business Management & Monitoring Report. The approved lending list may also be further restricted by officers, in response to changing conditions and perceived risk. There were no changes to the lending list during the first quarter of 2024/25.

## **Investment Performance**

19. Temporary surplus cash balances include: developer contributions; council reserves and balances; and various other funds to which the council pays interest at each financial year end. The budgeted annual return on these in-house balances for 2024/25 was 4.25% and assumed an average annual in-house cash balance of £361.622m.
20. The actual average daily balance of temporary surplus cash invested in-house was £466.871m for the first quarter of 2024/25 and the average in-house return was 5.01%, producing gross interest receivable of £5.929m. Gross distributions from pooled funds totalling £0.527m were also realised in the three quarters, bringing total investment income to £6.356m. This compares to budgeted investment income of £4.437m, giving a net overachievement of £1.919m. This reflects a combination of higher than forecast average cash balances, and higher than forecast return on investment.
21. Cash balances for the year are forecast to be lower than they otherwise would be as a result of negative Dedicated Schools Grant (DSG) balances relating to High Needs. The negative DSG balance by the end of 2024/25 is forecast to be £83.50m. This would have an estimated opportunity cost of £3.47m in unearned interest during 2024/25. This takes cumulative opportunity cost since 2021 to £6.59m.
22. The council operates a number of instant access call accounts and money market funds to deposit short-term cash surpluses. During the first quarter of 2024/25 the average balance held on instant access was £68.905m, at an average rate of 5.19%.
23. At 30 June 2024 the total value of pooled fund investments was £97.442m. This has decreased slightly from the last reported value of £97.805m at 31 March 2024. The original purchase price of the funds was £101.005m, and therefore the value as at 30 June 2024 was £3.563m below purchase value. The council currently holds £5m in an IFRS9 reserve help smooth out any difference between value and purchase price in case the IFRS9 statutory override is not extended.

24. At 30 June 2024, the council's investment portfolio totalled £553.992m. This comprised £414.000m of fixed term deposits, £42.551m at short term notice in money market funds and £97.442m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 30 June 2024.
25. The council's Treasury Management Strategy Team regularly monitors the risk profile of the council's investment portfolio. An analysis of the credit and maturity position of the portfolio at 30 June 2024 is included at Annex 4.

### **Prudential Indicators for Treasury Management**

26. During the first three quarters of the year, the council operated within the treasury limits and Prudential Indicators set out in the council's Treasury Management Strategy for 2024/25. The position for the Prudential Indicators as at 30 June 2024 is shown in Annex 3.

### **Financial Implications**

27. This report is mostly concerned with finance and the implications are set out in the main body of the report. The anticipated use of additional interest to support revenue budget pressures in 2024/25 is set out in the Business Management & Monitoring Report taken to Cabinet on 17 September 2024.

Comments checked by:

Kathy Wilcox, Head of Corporate Finance, [kathy.wilcox@oxfordshire.gov.uk](mailto:kathy.wilcox@oxfordshire.gov.uk)

### **Legal Implications**

28. The report meets the requirements of both the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities. The Council is required to comply with both Codes through Regulations issued under the Local Government Act 2003. There are no other legal implications.

Comments checked by:

Paul Grand, Head of Legal and Deputy Monitoring Officer, [paul.grant@oxfordshire.gov.uk](mailto:paul.grant@oxfordshire.gov.uk)

### **Sustainability Implications**

29. This report is not expected to have any negative impact with regards to the Council's zero carbon emissions commitment by 2030.

**Contact officer: Tim Chapple – Treasury Manager**  
**Contact number: 07917 262935**  
**August 2024**

## OXFORDSHIRE COUNTY COUNCIL DEBT FINANCING 2024/25

<u>Debt Profile</u>		£m
1. PWLB	54%	244.38
2. Other Long Term Loans	9%	<u>40.00</u>
3. Sub-total External Debt		284.38
4. Internal Balances	37%	<u>166.54</u>
<b>5. Actual Debt at 31 March 2024</b>	<b>100%</b>	<b>450.92</b>

6. Prudential Borrowing	73.35
7. Borrowing in Advance	0.00
8. Minimum Revenue Provision	<u>-11.84</u>

**9. Forecast Debt at 31 March 2025** **464.23**

<u>Maturing Debt</u>	
10. PWLB loans maturing during the year	-3.00
11. PWLB/LOBO Loans repaid prematurely	<u>10.00</u>
<b>12. Total Maturing Debt</b>	<b>-22.00</b>

<u>New External Borrowing</u>	
13. PWLB Normal	0.00
14. PWLB loans raised in the course of debt restructuring	0.00
15. Money Market LOBO loans	<u>0.00</u>
<b>16. Total New External Borrowing</b>	<b>0.00</b>

<u>Debt Profile Year End</u>		
17. PWLB	47%	241.38
18. Money Market loans (incl £35m LOBOs)	8%	<u>35.00</u>
19. Forecast Sub-total External Debt		276.38
20. Forecast Internal Balances	46%	<u>237.33</u>
<b>21. Forecast Debt at 31 March 2025</b>	<b>100%</b>	<b>513.71</b>

**Line Explanation**

- 1 – 5 This is a breakdown of the Council's debt at the beginning of the financial year (1 April 2024). The PWLB is a government agency operating within the Debt Management Office. LOBO (Lender's Option/ Borrower's Option) loans are long-term loans, with a maturity of up to 60 years, which includes a re-pricing option for the bank at predetermined time intervals. Internal balances include provisions, reserves, revenue balances, capital receipts unapplied, and excess of creditors over debtors.
- 6 'Prudential Borrowing' is borrowing taken by the authority whereby the associated borrowing costs are met by savings in the revenue budget.
- 7 'Borrowing in Advance' is the amount the Council borrowed in advance to fund future capital finance costs.
- 8 The amount of debt to be repaid from revenue. The sum to be repaid annually is laid down in the Local Government and Housing Act 1989, which stipulates that the repayments must equate to at least 4% of the debt outstanding at 1 April each year.
- 9 The Council's forecast total debt by the end of the financial year, after taking into account new borrowing, debt repayment and movement in funding by internal balances.
- 10 The Council's normal maturing PWLB debt.
- 11 PWLB/LOBO debt repaid early during the year.
- 12 Total debt repayable during the year.
- 13 The normal PWLB borrowing undertaken by the Council during 2024/25.
- 14 New PWLB loans to replace debt repaid early.
- 15 The Money Market borrowing undertaken by the Council during 2024/25
- 16 The total external borrowing undertaken.
- 18-22 The Council's forecast debt profile at the end of the year.

**Long-Term Debt Maturing 2024/25****Public Works Loan Board: Loans maturing during 2024/25**

<b>Date</b>	<b>Amount £m</b>	<b>Rate %</b>
22/11/2024	3.000	4.250%
<b>Total</b>	<b>3.000</b>	

**LOBO Loans called & repaid during 2024/25**

<b>Date</b>	<b>Amount £m</b>	<b>Rate %</b>
31/07/2024	5.000	3.950%
<b>Total</b>	<b>5.000</b>	

### **Prudential Indicators Monitoring at 30 June 2024**

The Local Government Act 2003 requires the Authority to have regard to CIPFA's Prudential Code for Capital Finance in Local Authorities (the Prudential Code) when determining how much money it can afford to borrow. To demonstrate that the Authority has fulfilled the requirements of the Prudential Code the following indicators must be set and monitored each year.

#### **Authorised and Operational Limit for External Debt**

Actual debt levels are monitored against the Operational Boundary and Authorised Limit for External Debt below. The Operational Boundary is based on the Authority's estimate of most likely, i.e. prudent, but not worst case scenario for external debt. The council confirms that the Operational Boundary has not been breached during the third quarter of 2024/25.

The Authorised Limit is the affordable borrowing limit determined in compliance with the Local Government Act 2003. It is the maximum debt that the Authority can legally owe. The authorised limit provides headroom over and above the operational boundary for unusual cash movements. The Authorised Limit was not breached in the in the third quarter of 2024/25 and is not expected to be breached by year end.

Authorised limit for External Debt	£555,000,000
Operational Limit for External Debt	£570,000,000
Capital Financing Requirement for year	£508,413,000

	<b>Actual</b>	<b>Forecast</b>
	<b>31/03/2024</b>	<b>30/06/2024</b>
Borrowing	£284,382,618	£284,382,618
Other Long-Term Liabilities	£ 836,000	£ 836,000
<b>Total</b>	<b>£285,218,618</b>	<b>£285,218,618</b>

#### **Interest Rate Exposures**

These indicators are set to control the Authority's exposure to interest rate risk. The upper limits on fixed and variable rate interest exposures. Fixed rate investments are borrowings are those where the rate of interest is fixed for the whole financial year. Instruments that mature during the financial year are classed as variable rate.

#### **Fixed Interest Rate Exposure**

Fixed Interest Net Borrowing limit	£350,000,000
Actual at 30 June 2024	-£164,617,382

#### **Variable Interest Rate Exposure**

Variable Interest Net Borrowing limit	£0
Actual at 30 June 2024	-£104,156,773.21

**Principal Sums Invested over 365 days**

Total sums invested for more than 364 days limit	£215,000,000
Actual sums invested for more than 364 days	£ 40,000,000

**Maturity Structure of Borrowing**

This indicator is set to control the Authority's exposure to refinancing risk. The upper and lower limits on the maturity structure of fixed rate borrowing and the actual structure at June 2024, are shown below. Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

	<b>Limit %</b>	<b>Actual %</b>
Under 12 months	0 - 20	1.05
12 – 24 months	0 - 25	0.70
24 months – 5 years	0 - 35	22.50
5 years to 10 years	5 - 40	30.38
10 years +	25 - 95	45.36

# **OXFORDSHIRE COUNTY COUNCIL INVESTMENT PORTFOLIO 30/06/2024**

## **Fixed term deposits held at 30/06/2024**

<b>Counterparty</b>	<b>Principal Deposited</b>	<b>Maturity Date</b>
The Highland Council	£5,000,000.00	01/07/2024
Conwy County Borough Council	£5,000,000.00	03/07/2024
Isle of Wight Council	£5,000,000.00	05/07/2024
North Lanarkshire Council	£5,000,000.00	05/07/2024
Isle of Wight Council	£5,000,000.00	05/07/2024
North Lanarkshire Council	£5,000,000.00	05/07/2024
Conwy County Borough Council	£5,000,000.00	09/07/2024
Monmouthshire County Council	£5,000,000.00	10/07/2024
Plymouth City Council	£5,000,000.00	19/07/2024
London Borough of Lambeth Council	£5,000,000.00	22/07/2024
Bradford Metropolitan District Council	£5,000,000.00	24/07/2024
London Borough of Newham Council	£10,000,000.00	30/07/2024
Blackpool Council	£5,000,000.00	31/07/2024
Cheshire East Council	£5,000,000.00	01/08/2024
Cambridgeshire County Council	£5,000,000.00	15/08/2024
London Borough of Brent Council	£5,000,000.00	15/08/2024
West Dunbartonshire Council	£5,000,000.00	15/08/2024
Plymouth City Council	£5,000,000.00	04/09/2024
London Borough of Haringey Council	£5,000,000.00	05/09/2024
The Highland Council	£5,000,000.00	25/09/2024
Rotherham Metropolitan Borough Council	£5,000,000.00	30/09/2024
Falkirk Council	£5,000,000.00	01/10/2024
Great Yarmouth Borough Council	£8,000,000.00	08/10/2024
Orkney Islands Council	£5,000,000.00	10/10/2024
The Highland Council	£7,000,000.00	16/10/2024
London Borough of Haringey Council	£5,000,000.00	18/10/2024
West Dunbartonshire Council	£5,000,000.00	23/10/2024
Fife Council	£5,000,000.00	24/10/2024
Police and Crime Commissioner for Lancashire	£5,000,000.00	28/10/2024
Fife Council	£5,000,000.00	31/10/2024
Worthing Borough Council	£3,000,000.00	19/11/2024
Aberdeen City Council	£5,000,000.00	19/11/2024
Aberdeen City Council	£5,000,000.00	19/11/2024
Aberdeen City Council	£5,000,000.00	20/11/2024
Blackpool Council	£5,000,000.00	22/11/2024
Cambridgeshire County Council	£5,000,000.00	22/11/2024
Cheshire East Council	£5,000,000.00	22/11/2024
Moray Council	£5,000,000.00	26/11/2024
Surrey County Council	£5,000,000.00	02/12/2024



<b>Counterparty</b>	<b>Principal Deposited</b>	<b>Maturity Date</b>
Police and Crime Commissioner for Merseyside	£5,000,000.00	11/12/2024
London Borough of Newham Council	£5,000,000.00	23/12/2024
Merthyr Tydfil County Borough Council	£5,000,000.00	27/12/2024
Falkirk Council	£5,000,000.00	03/01/2025
Aberdeen City Council	£5,000,000.00	03/01/2025
Police and Crime Commissioner for Lancashire	£5,000,000.00	06/01/2025
Surrey County Council	£5,000,000.00	07/01/2025
South Ayrshire Council	£3,000,000.00	08/01/2025
Surrey County Council	£5,000,000.00	23/01/2025
Merthyr Tydfil County Borough Council	£5,000,000.00	24/01/2025
Police and Crime Commissioner for Merseyside	£5,000,000.00	24/01/2025
Surrey County Council	£5,000,000.00	27/01/2025
East Dunbartonshire Council	£5,000,000.00	29/01/2025
Falkirk Council	£5,000,000.00	31/01/2025
London Borough of Waltham Forest Council	£5,000,000.00	31/01/2025
West Dunbartonshire Council	£5,000,000.00	06/02/2025
Fife Council	£5,000,000.00	14/02/2025
Bolton Metropolitan Borough Council	£5,000,000.00	14/02/2025
Monmouthshire County Council	£5,000,000.00	17/02/2025
Somerset Council	£5,000,000.00	17/02/2025
Fife Council	£5,000,000.00	18/02/2025
Cambridgeshire County Council	£5,000,000.00	24/03/2025
East Dunbartonshire Council	£5,000,000.00	24/03/2025
High Peak Borough Council	£3,000,000.00	09/04/2025
London Borough of Newham Council	£5,000,000.00	11/04/2025
Police and Crime Commissioner for Lancashire	£5,000,000.00	14/04/2025
South Ayrshire Council	£5,000,000.00	17/04/2025
Rushmoor Borough Council	£5,000,000.00	25/04/2025
Rushmoor Borough Council	£5,000,000.00	29/04/2025
West Dunbartonshire Council	£5,000,000.00	30/04/2025
Rushmoor Borough Council	£5,000,000.00	06/05/2025
North Lanarkshire Council	£5,000,000.00	12/05/2025
Plymouth City Council	£5,000,000.00	13/05/2025
Darlington Borough Council	£5,000,000.00	29/05/2025
Police and Crime Commissioner for Lancashire	£5,000,000.00	02/06/2025
<b>Short Term Deposit Total</b>	<b>£374,000,000.00</b>	

<b>Counterparty</b>	<b>Principal Deposited</b>	<b>Maturity Date</b>
Kirklees Council	£5,000,000.00	15/08/2025
Derbyshire County Council	£5,000,000.00	26/08/2025
North East Lincolnshire Council	£5,000,000.00	21/11/2025
Worthing Borough Council	£5,000,000.00	21/11/2025
Great Yarmouth Borough Council	£5,000,000.00	22/04/2026

Counterparty	Principal Deposited	Maturity Date
Derbyshire County Council	£5,000,000.00	25/08/2026
Kirklees Council	£5,000,000.00	22/01/2027
Kirklees Council	£5,000,000.00	17/03/2027
<b>Long Term Deposit Total</b>	<b>£40,000,000.00</b>	
<b>Total Deposits</b>	<b>£414,000,000.00</b>	

## Money Market Funds

Counterparty	Balance at 30/06/2024(£)	Notice period
Aberdeen Liquidity Fund	7,900,000.00	Same day
Goldman Sachs Sterling Liquid Fund	0.00	Same day
Deutsche Sterling Liquid Fund	0.00	Same day
Federated Sterling Liquidity Funds	15,100,000.00	Same day
Legal & General Sterling Liquidity Fund	19,500,000.00	Same day
CCLA Public Sector Deposit Fund	5,000.00	Same day
Morgan Stanley Sterling Liquid Fund	30,748.73	Same day
JP Morgan Sterling Liquidity Fund	0.00	Same day
<b>Total</b>	<b>42,535,748.73</b>	

## Notice / Call Accounts

Counterparty	Balance at 30/06/2024 (£)	Notice period
Santander Call Account	3,785.21	Same day
Barclays Current	9,258.91	Same day
Handlesbanken	2,388.57	Same day
<b>Total</b>	<b>15,432.69</b>	

## Strategic Bond Funds

Fund	Balance at 30/06/2024 (£)	Notice period
Threadneedle strategic bond fund (income)	12,342,088.97	4 days
Threadneedle Global Equity Income Fund	16,893,691.73	4 days
Kames Diversified Income	9,400,818.76	4 days
Ninety One Diversified Income	8,846,928.37	4 days
M&G Strategic Corporate Bond Fund	11,248,712.03	4 days
Schroder Income Maximiser	11,057,615.88	4 days
CCLA Better World Cautious Fund	4,873,150.51	4 days
<b>Total</b>	<b>74,663,006.25</b>	

## Property Funds

Fund	Balance at 30/06/2024 (£)	Notice period
------	---------------------------	---------------

CCLA Local Authorities Property Fund	22,778,585.54	Monthly
<b>Total</b>	<b>22,778,585.54</b>	

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## **Divisions Affected – ALL**

### **AUDIT AND GOVERNANCE COMMITTEE**

**18 September 2024**

### **Annual Monitoring Officer Report 2023-24**

**Report by the Director of Law & Governance and Monitoring Officer**

#### **RECOMMENDATION**

1. The Committee is recommended to consider and endorse the report

#### **Executive summary**

2. This report gives an overview from the Monitoring Officer of democratic and ethical governance activity, during the municipal year 2023-24 (1 April 2023 to 31 March 2024), in relation to the functions of the Audit and Governance Committee.

#### **The Committee's responsibilities for ethical standards**

3. The terms of reference of the Audit and Governance Committee contain the following responsibilities:
  - To promote high standards of conduct by councillors and co-opted members
  - To grant dispensations to councillors and co-opted members from requirements relating to interests set out in the code of conduct for members. General dispensations remain in force for a period of 3 years, and the granting of individual dispensations under Section 33 of the Localism Act 2011 and the Members' Code of Conduct is delegated to the Monitoring Officer.
  - To receive reports from Member Advisory Panels, appointed to investigate allegations of misconduct under the Members' Code of Conduct (this reflects the terms of reference of the Audit and Governance Committee in operation in 2023-24 – the Council no longer operates Member Advisory Panels).
  - To review the arrangements for dealing with complaints against Members and to advise the Council as to the adoption or revision of these arrangements as well as the Members' Code of Conduct.
4. These responsibilities, stemming from the Localism Act 2011, demonstrate the

Council's expectation that high standards of conduct will continue to be promoted and maintained among elected councillors and co-opted members.

## **Member Code of Conduct**

5. The County, District and City Councils in Oxfordshire maintain harmonised codes of conduct. This has the benefit of creating transparency and accountability for the public and clarity of expectation for councillors who may also be members of more than one authority. This harmonisation is itself a key aspect in promoting and maintaining high standards across Oxfordshire. The code is also held out to parish and town councils as a model to follow.
6. Oxfordshire's Members' Code of Conduct can be found at Part 9 of the Constitution. This local Oxfordshire code reflects the Local Government Association's (LGA) published Model Member Code of Conduct, published in January and May 2021.
7. Whilst each authority has adopted slightly different approaches to handling complaints about councillor conduct, there has been a common theme of proportionality in these arrangements, as envisaged by the Localism Act 2011.
8. The revised Member Code of Conduct was adopted with effect from 1 May 2022.
9. Having operated the previous arrangements since January 2021 the Monitoring Officer carried out a review of the Council's arrangements for dealing with code of complaints against members during 2023-24. This review was undertaken to achieve greater clarity of process and responsibilities for the benefit of both the public and members themselves.
10. The Audit and Governance Committee considered the revised arrangements on 13 March 2024 and recommended that Council approve them. Council subsequently approved the revised arrangements on 16 April 2024.
11. Mr Martyn Hocking and Mr Nicholas Holt-Kentwell were the Council's Independent Persons throughout 2023-24. They provided support to the Monitoring Officer and, where required individual members, on complaints relating to the code of conduct. Mr Hocking and Mr Holt-Kentwell have served as Independent Persons since 14 July 2020 and their second two-year term was due to end on 13 July 2024. This has been extended by Council until 30 November 2024 to allow a recruitment campaign to be undertaken for new Independent Persons. Interviews will be undertaken by the Monitoring Officer and Chair and Deputy-Chair of the Audit and Governance Committee. The Monitoring Officer will report the outcome of this process to this committee, and to Council for appointment, once the preferred candidates for the role have been identified.
12. A summary of code of conduct complaints received, considered and determined during 2023-24 and their outcome, is reported at paragraph 26 below.

13. The Monitoring Officer's role is wherever possible to provide proactive advice to members before any complaint is received. Upon receipt of code of conduct complaints, the Monitoring Officer continues to work proactively with members. The Monitoring Officer may consider that there is learning which should be shared with the councillor who is subject to a complaint and/or the Audit and Governance Committee.
14. The Council has continued to be fully compliant with the Localism Act 2011 and subsequent government guidance and regulations in terms of maintaining the register of members' interests, which are published against each councillor on the Council's website ([Find Councillor | Oxfordshire County Council](#)). For quality assurance purposes, the Monitoring Officer will review all the Council's guidance and processes in respect of the operation of the code of conduct and maintaining the register of members' interests in 2024-25.

### **Member Code of Conduct complaints – promoting and maintaining high standards of conduct by Councillors and Co-opted Members**

15. It is a core duty of the Audit and Governance Committee and every member to promote and maintain high standards of conduct by councillors and co-opted members.
16. Advice from the Monitoring Officer was issued during the year as regards:
  - Disclosable pecuniary interests
  - Interests in relation to the Council budget setting meeting in February
  - Pre-election guidance to councillors and employees on responsibilities about the use of council publicity and resources during the pre-election periods for the May 2024 District Council and Police Crime Commissioner Elections.

### **Declaration of interests**

17. There are three types of interest relating to members:
  - i) Disclosable pecuniary interest – this is an interest of the member, or their partner. This includes employment, office, trade, profession or vocation, sponsorship, contracts, land and property, licences, corporate tenancies and securities.
  - ii) Registrable interest – this is an interest of the member relating to
    - Any unpaid directorships
    - Any body of which they are a member or are in a position of general control or management to which they are appointed to by

the Council.

- Any body exercising functions of a public nature, directed to charitable purposes or one whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)
- iii) Non-registrable interest - Where a matter arises at a meeting which directly relates to a member's financial interest or wellbeing (and does not fall under disclosable pecuniary interests), or the financial interest or wellbeing of a relative or close associate, they must declare the interest.
18. The usual safeguards are in place including a reminder to members of the need to declare interests at all meetings, and all agendas contain a standard item headed 'Declarations of Interest'. The item refers to detailed guidance attached to the agenda setting out how and when to declare an interest.
19. The Monitoring Officer will continue to encourage Councillors to think about whether they have any interests to declare as soon as they receive the published papers for a meeting rather than at the commencement of the meeting. This will allow the Councillor to discuss any concerns with the Monitoring Officer in good time.

### **Number and outcome of applications for dispensations**

20. There were no applications for dispensation from the requirement to remove oneself from a meeting where a disclosable pecuniary interest would otherwise require this. A dispensation relating to a non-registrable interest on a motion was granted by the Monitoring Officer on one occasion for a member to remain in a Council meeting.

### **The number and nature of complaints of breaches of the code**

21. There were 19 formal complaints determined against members during 2023-24 (24 in 2022-23), three of which were about the same social media issue, and a further four related to events that took place during a meeting of Council.
22. In each conduct case, the Monitoring Officer considered whether the behaviour complained about arose when the person was acting or purporting to act as a county councillor. This is known as 'official capacity'. Consideration is given to the following assessment criteria:
- **Adequate information**  
Is sufficient information available at the initial test and assessment stage to decide whether the complaint should be referred for investigation or other action?



- **Official capacity**

Was the member subject to the complaint acting in an official capacity?

- **Timescale**

Complaints will not normally be investigated or pursued if the events occurred more than 6 months prior to the complaint being submitted other than in exceptional circumstances, such as where the conduct relates to a pattern of behaviour which has recently been repeated.

- **Seriousness**

The matter will not normally be referred for investigation or other action if it is considered trivial, malicious, vexatious, or politically motivated.

- **Public interest**

Consideration will be given as to whether the public interest would be served by referring a complaint for investigation or other action.

- **Multiple complaints**

It will be noted whether the Monitoring Officer has received more than one complaint about a single event.

23. As part of the assessment, the Monitoring Officer assesses whether the conduct complained of, if proven, could amount to a breach of the code of conduct.

24. On each occasion in 2023-2024 that the Monitoring Officer undertook the initial assessment of a code of conduct complaint against the criteria set out above, they sought the views of an Independent Person before reaching their decision as to what action was required.

25. The Monitoring Officer has personally reviewed every complaint received and, after consultation with the Independent Person, has taken a decision which could be any of the following:

- That no further action should be taken
- Refer the complaint for informal resolution (which might involve an apology or training or some other form of mediation)
- Refer the complaint for investigation

26. Of the cases received in 2023-24 that have been determined, details and outcomes are set out as follows:

	<b>Complaint/allegation</b>	<b>Outcome</b>
1-3	Complaint about post on social media	Informal resolution - apology and deletion on social media
4	Complaint about involvement in a highways matter.	No further action
5	Complaint about communication	No further action

6	Complaint about communication	No further action
7	Complaint about matters relating to decision taking.	No further action
8	Complaint about post on social media	No further action
9	Complaint about comments made at a formal meeting.	No further action
10	Complaint about communication	No further action
11	Complaint about post on social media	No further action
12	Complaint about declarations of interest	No further action
13	Complaint about communication	No further action
14	Complaint about matters relating to a Cabinet meeting and correspondence.	No further action
15-18	Complaint relating to a Council meeting	No further action
19	Complaint relating to declarations/conflict of interest.	Training and report to Audit and Governance Committee

### **Member training and awareness raising sessions**

27. The Monitoring Officer, assisted by the Deputy Monitoring Officer and Head of Governance, ran a session on the Member Code of Conduct in April 2023 and this was attended by 25 Members of Council in the live session and recorded to allow members who were not able to attend to access the training later. As requested by the Audit and Governance Committee, a further session will be arranged in 2024-25 on the Member Code of Conduct including interests and issues relating to bias and predetermination.
28. A range of other training and awareness raising sessions for members was held during 2023-24 including Planning, Pensions, Special Educational Needs (SEND), home to school transport, infrastructure development, finance and other topical issues.

## **Oxfordshire Monitoring Officers' Group**

29. Monitoring Officers from Oxfordshire's County and District Councils have continued to meet to discuss issues of common concern, along with a representative of the Oxfordshire Association of Local Councils. This comparison of experiences has been particularly useful in interpreting the code of conduct and monitoring the operation of the harmonised codes of conduct and governance issues generally.

## **Future Council Governance Group**

30. The Future Council Governance Group was established in May 2023 in response to motions presented to the Council on 1 November 2022 relating to governance change, 13 December 2022 relating to Education Scrutiny and 28 March 2023 relating to futures planning and participatory processes.
31. The Audit and Governance Committee received a report on progress with the review on 20 September 2023 and the final report was presented to the Committee on 29 November 2023 before going to Council on 12 December 2023.
32. The Centre for Governance and Scrutiny (CfGS) was engaged to work with the group as it has particular expertise in undertaking local authority governance reviews.
33. Six meetings of the group were held from May to November 2023 which allowed members to have a detailed look at a range of issues.
34. Council noted at its meeting on 12 December 2023 that there was no consensus for changing the form of governance from a leader with cabinet to a committee system. Members believed that it was too late in the current council cycle, with the next election in May 2025, to consider a governance change. It was considered that changing to a different governance model at that time would provide an unnecessary distraction from critical service issues.
35. At the same meeting of Full Council on 12 December 2023 the Council supported the recommendation to establish an Education and Young People Overview and Scrutiny Committee as it was considered that more scrutiny focus was required on young people and in particular Education, with particular coverage of critical areas such as Special Educational Needs.
36. A number of the recommendations related to actions for the Leader and the Cabinet including:
- i) The development of an integrated forward plan bringing together the individual work plans of the Cabinet and overview and scrutiny committees.

- ii) Providing more opportunities for policy engagement from backbench members.
  - iii) Appointment of deputy cabinet members
  - iv) Making better use of cabinet advisory groups
  - v) Reinvigorating locality meetings and embedding 'futures and foresights' planning across the Council.
37. These proposals went to Cabinet on 23 January 2024 for consideration with further action agreed as appropriate. In particular, the 'future and foresights' planning issue was developed into a future generations mission statement which went to Cabinet for consideration on 23 April 2024.

## **Democratic process**

38. Clarity and accountability in the decision making of the Council is an important bedrock for good governance. Members of the public continue to be able to participate at formal meetings in person or virtually in terms of speaking and addressing meetings, as well as viewing them remotely.
39. In total, 130 formal public meetings were held and facilitated by the committee services team of the Council between 1 April 2023 and 31 March 2024 (87 in 2022-23)
40. There remains a high level of democratic engagement at Council, Cabinet and Committee meetings that are open to the public. Members of the public asked 21 public questions (20), presented 6 petitions (8) and addressed members 331 (305) times at formal meetings during 2023-24. Figures in brackets are for 2022-23.
41. The Council's Education Appeals Panels continued to meet remotely with parents generally welcoming the opportunity to join meetings virtually.

## **Decision-making governance**

42. It is important, though, as in any year, to inform the Audit and Governance Committee of how the decision-making arrangements worked in practice as regards instances of closed sessions, urgent decisions, and instances of call-in.

### **Closed sessions**

43. The press and public can be excluded from the whole or part of a meeting if the meeting is to discuss confidential or exempt information (as set out in Schedule 12A of the Local Government Act 1972, as amended). The Monitoring Officer, in the role of ensuring lawful decision making, has reviewed the number of times that either the public was excluded or that an exempt report was featured on an agenda. This happened at 13 meetings during 2023-24 (11 in 2022-23) broken

down as follows:

Remuneration Committee	5
Oxfordshire Health and Wellbeing Board	3
Pension Fund Committee	1
Local Pension Board	1
Planning and Regulation Committee	1
Charlotte Coxe Trust Committee	1
Cabinet Member for Finance	1
Total	13

### **Urgent decisions**

44. The Cabinet and any other body or person discharging executive functions may take a decision which is contrary to or not wholly in accordance with the budget or policy framework as approved by the Council if the decision is a matter of urgency. However, the decision may only be taken if it is not practical to convene a quorate meeting of the full Council; and if consent has been given to the decision being taken as a matter of urgency by the Chair and Deputy Chair of relevant Overview and Scrutiny Committee (or by the Chair and/or Vice-Chair of the Council in the absence of one or both of them).
45. Under the Scheme of Delegation in the Council's Constitution (Part 7.1, paragraph 6.3 (c)(i)), the Chief Executive is authorised to undertake an executive function on behalf of the Cabinet. Cabinet receives a quarterly report on the use of this delegated power in relation to such executive decisions; that is, decisions that might otherwise have been taken by Cabinet. The decisions taken largely related to approval to exceptions from the Council's Contract Procedure Rules.
46. There were 5 instances where the Chief Executive has taken Executive Decisions relating to urgent matters in 2023-24 (11 in 2022-23). These decisions are recorded by Democratic Services and were reported to the Cabinet.

### **Scrutiny call-in**

47. As in 2022-23, no decisions of the Cabinet or made by a Cabinet Member were called in during 2023-24

### **Transparency and access**

48. Modern.Gov is the software package used by the Council for creating, tracking and publishing council meeting agenda, reports and minutes. This is important for transparency as the system publishes clear information on the Council's website

as to the calendar of meetings and the accessibility of meeting papers.

49. Modern.Gov is used to manage the Council's Forward Plan and for publicising meetings and agendas, committee appointments, as well as appointments to outside bodies. The system has wider capabilities to support paperless meetings and report preparation and these are being taken forward through improvement projects as part of the Governance Improvement Plan.

## **Constitution review**

50. The Council has made clear its wish to develop a Constitution that reflects the values of the council and is transparent, accountable, efficient, and accessible. The aim is to achieve a constitution that is inclusive, concise and facilitates accountable decision-making. Achieving this will bring a greater clarity to the Council's governance arrangements in the interests of the public, members and officers.
51. Further work is required to ensure that the Constitution enables the needs of a modern council. A cross-party working group is being established with a view to making recommendations to the Audit and Governance Committee on potential improvements. This work could not be undertaken until the work of the Future Council Governance Group had been completed, as any change recommended, would require a wholesale re-write of the Constitution. Nominations are still awaited from some political groups to enable the working group to start.

## **Members' allowances**

52. At the meeting held on 12 December 2023, the Council agreed to accept the recommendations of the Independent Remuneration Panel Council relating to the increase in members' allowances from 1 April 2023. The increase was in line with the percentage increase in employee costs for Oxfordshire County Council arising from the 2023-24 national pay award. Agreement of the pay settlement for employees was not reached until the Autumn 2023 due to protracted negotiations between the national employers and the unions.

## **Complaints**

53. The number of complaints received by the Council during 2023-24 is summarised as follows under Children Social Care, Adult Social Care and Corporate. All councils are required to process Children Social Care and Adult Social Care complaints in line with statutory frameworks. Complaints made relating to other Council services are categorised as corporate complaints.

Children's Social Care complaints	141
Adult Social Care complaints	127

Corporate (non-Social Care) complaints	328
Total complaints	596

## **Information requests –Subject Access Requests, Court Orders, Police disclosures and Freedom of Information**

54. The Council receives a number of different types of information requests:
- i) Subject Access Requests – Individuals have the right to ask an organisation if it is using or storing their personal information and can request copies under Section 45 of the Data Protection Act 2018.
  - ii) Court Orders – Requests for information relating to a matter being heard in Court, such as the Court of Protection or private hearings in the Family Court.
  - iii) Police disclosures – Requests received from the Police for information relating to investigations about an alleged criminal offence.
  - iv) Freedom of Information/Environmental Information – Anyone has a right to request information from a public authority under the Freedom of Information Act 2000/Environmental Information Regulations 2004.

55. The number of requests received during 2023-24 is summarised as follows:

Subject Access Requests	498
Court Orders	119
Police disclosures	95
Freedom of Information requests	1,955

## **Summary**

56. This annual review highlights the progress in maintaining democratic accountability and transparency with members continuing to undertake their role as community leaders during 2023-24.
57. Encouraging and maintaining high standards of conduct will continue to be addressed in 2024-25 with further member training sessions planned. It is imperative that members and officers set the ethical tone within the Council and model the behaviours that they expect of themselves and others.

## **Corporate policies and priorities**

58. The Council has a stated priority to ensure a vibrant participatory democracy

## **Financial implications**

59. The activities highlighted in this report relate to business as usual and funding is provided as part of the Council budget.  
*Comments checked by – Drew Hodgson, Strategic Finance Business Partner*

## **Legal implications**

60. Relevant references to legal powers are included in the main body of the report. Under S5 of the Local Government and Housing Act 1989 the Council is required to designate an officer as the Monitoring Officer whose responsibilities set out in the Council's Constitution include ensuring lawfulness and fairness of decision making and to contribute to the promotion and maintenance of high standards of conduct through provision of support and advice to the Audit & Governance Committee.  
*Comments checked by – Paul Grant, Head of Legal and Deputy Monitoring Officer*

## **Staff implications**

61. Governance is part of a wider Law and Governance Transformation Programme which has provided more capacity in Democratic Services, Corporate Governance and Scrutiny.

## **Equality and inclusion implications**

62. No direct implications identified

## **Sustainability implications**

63. No direct implications identified

## **Risk management**

64. No direct implications identified

## **Consultation**

65. No direct implications identified

Anita Bradley  
Director of Law & Governance and Monitoring Officer

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## **Divisions Affected - All**

### **AUDIT AND GOVERNANCE COMMITTEE**

**18<sup>th</sup> SEPTEMBER 2024**

#### **REPORT ON THE AUTHORITY'S POLICY FOR COMPLIANCE WITH THE REGULATION OF INVESTIGATORY POWERS ACT 2000 AND USE OF ACTIVITIES WITHIN THE SCOPE OF THIS ACT**

**Report by Anita Bradley, Director of Law & Governance and  
Monitoring Officer**

### **RECOMMENDATION**

1. The Committee is RECOMMENDED to:
  - a) Note the Policy for Compliance with the Investigation of Regulatory Powers Act 2000 included in the annex of this paper and to comment on any changes to the policy that the committee would wish the Director of Law & Governance and Monitoring Officer to consider, and
  - b) Consider and note the use of any activities within the scope of the Regulation of Investigatory Powers Act by the Council

### **Executive Summary**

2. The Council may occasionally need to carry out covert surveillance. The Regulation of Investigatory Powers Act 2000 ('the Act') and supporting Codes of Practice provide the legal framework under which public bodies may lawfully undertake covert surveillance. Compliance with the Act and the supporting Codes of Practice provides protection to the Council in the event that an individual challenges the actions of the Council on the basis that those actions were an infringement of the individual's human rights. It also reduces the likelihood that any evidence obtained through covert surveillance and used in legal proceedings is ruled inadmissible.
3. Codes of Practice under the Act require that elected members review the Authority's use of activities within the scope of the Act periodically and review the Authority's Policy annually. This report provides a summary of the covert activities undertaken by the council between April 2023 and March 2024 for review by Cabinet.

4. The Council's Policy for Compliance with the Investigation of Regulatory Powers Act 2000 ('the policy') is updated annually and received a significant refresh in 2023. This included incorporating feedback from the Investigatory Powers Commissioner's Office (IPCO). This year, officers are not recommending any changes to the policy.

## **Exempt Information**

5. None

## **Introduction**

6. The Act regulates the use of covert investigatory activities by local authorities. It creates the statutory framework by which covert surveillance activities may be lawfully undertaken. Special authorisation arrangements need to be put in place whenever a local authority considers commencing covert surveillance or seeks to obtain information by the use of informants or officers acting in an undercover capacity.
7. Under the Act local authorities may only carry out covert surveillance where it is necessary for the prevention or detection of crime. In addition, local authorities can only authorise surveillance activities within the framework created by the Act if it meets one of the following tests – criminal offences which attract a maximum custodial sentence of six months or more or criminal offences relating to the underage sale of alcohol, tobacco or nicotine inhaling products (the 'seriousness' threshold). Covert surveillance for other matters, such as for the investigation of minor criminal offences not meeting the 'seriousness' threshold cannot be authorised under the Act.
8. Codes of Practice under the Act require that elected members review the Authority's use of activities within the scope of the Act periodically and review the Authority's policy annually. This paper provides a summary of the activities undertaken by Oxfordshire County Council that fall within the scope of this Act for the period from April 2023 to March 2024. The Authority's Policy for Compliance with the Regulation of Investigatory Powers Act 2000 is attached in Annex 1 for consideration.

## **Investigatory Powers Commissioner's Office Inspection**

9. As part of the legislative regime, the Investigatory Powers Commissioner's Office (IPCO) carry out three-yearly inspections to examine an authority's policies, procedures, operations and administration. The Council's last inspection was in 2023, where the IPC informed the Council that they were satisfied that the Council had demonstrated ongoing compliance with the Act and that the Council will be due its next inspection in 2026.

## **Use of the Act by Oxfordshire County Council**

10. Within the Council, covert surveillance is mainly carried out by the Trading Standards Service as part of investigations into suspected contraventions of consumer protection legislation. Between April 2023 and March 2024, the Council authorised covert surveillance on 1 occasion.
11. The authorisation for surveillance granted related to conducting underaged test purchasing of nicotine inhaling products (vapes). Covert test purchases are an essential operational tactic in the efforts to tackle the sale of age restricted products to children. These test purchases must be authorised under the Act and require the careful consideration of whether the intrusion is necessary for the statutory purpose of prevention and detection of crime and proportionate to the outcome being sought.
12. The County Council's Trading Standards team is working with retailers and partner organisations to raise awareness of the problem of both the sale of vapes to children and the selling of non-compliant vapes. Much of this work is to provide advice and support to those selling age restricted products, including simple, practical steps that can be taken to reduce the likelihood of a sale being made to a child. This includes introducing a 'Challenge 25' policy, asking anyone who looks under 25 to produce a suitable form of age verification when buying age restricted items. All premises visited during covert surveillance test purchasing will have received an overt, advisory visit, before testing takes place.
13. The recent authorisation of covert surveillance activities led to 14 premises being visited for test purchasing. At 2 of the shops visited, a sale was made to a 16 year old volunteer. Furthermore, at 1 of the premises where a sale was made to the volunteer, an inspection of the shop after the sale was made discovered a large quantity of illegal high-capacity disposable vapes and a small quantity of non-UK duty paid shisha tobacco. Both instances remain under investigation.
14. The activity detailed above is part of wider work to tackle concerns around vaping, both their availability to children and the supply of devices that are not compliant with UK legal requirements. This work is being undertaken with support from OCC's public health team and recognises that for those who currently smoke, the use of legally compliant vapes are a much safer alternative, and play an important part in attempts to reduce smoking rates and to the reduce the harm and premature deaths that smoking results in. Since June 2022:
  - 95 premises have been visited and issued advice due to complaints received about the underaged sales of vapes
  - Seizures of illegal disposable vapes were made at 54 of the 95 premises visited, totalling 10,444 vapes – a recent news story is available here: <https://news.oxfordshire.gov.uk/over-10000-illegal-vapes-seized-by-trading-standards/>
  - All products seized were due to their excess capacity or strength, along with labelling non-compliance

- Products seized are mainly 10-20ml capacity (or 5-10 times the UK legal maximum) and up to 5% nicotine content (when the UK limit is 2%).
- Multiple previously unknown products have been identified and their details shared with other local authorities and regulatory partners.
- Oxfordshire County Council's website now includes an advice section for retailers and "what not to buy" list for both retailers and consumers – see here: <https://www.oxfordshire.gov.uk/business/trading-standards/advice-communities/e-cigarettes-and-vape-pens>
- Eight businesses are under investigation for continuing to sell illegal high capacity vapes after already having been issued warnings following earlier seizures.

## **Magistrate's Oversight**

15. From October 2012 the Protection of Freedoms Act 2012 required Judicial oversight of authorisations of covert surveillance activities. All authorisations for covert surveillance activities falling within the scope of the Act granted by local authorities now need Magistrate approval before they take effect. All applications made to Magistrates between April 2023 and March 2024 were approved.

## **The Council's RIPA Policy**

16. The Council's Policy for Compliance with the Investigation of Regulatory Powers Act 2000 ('the policy') is reviewed annually and was subject to a significant refresh in 2023. This was to take account of feedback to local authorities, from the IPCO, of the need to provide clearer guidance to council staff and better reflect the council's position on monitoring social media, and to outline the importance of clear document management processes for the product of surveillance.
17. The current policy reflects the recommendations following previous IPCO inspections and it provides more clarity on how RIPA applies when looking at social media, ensures there is early reference to the importance of safeguarding young people and strengthens the expectations in relation to records retention and information management. No new amendments are proposed this year, following the comprehensive refresh in 2023.

## **Corporate Policies and Priorities**

18. This RIPA policy is an internal policy setting out governance arrangements for operational activity within the scope of the Act. It has no direct implications on Council priorities. However, compliance with the Act is important to manage risk for the Council and to ensure successful outcomes of operational activity undertaken by a number of council services.

## **Financial Implications**

19. This is a procedural matter and there are no direct financial implications arising from the adoption of the new policy.

Comments checked by:

Drew Hodgson, Strategic Finance Business Partner,  
drew.hodgson@oxfordshire.gov.uk

## **Legal Implications**

20. In using the investigatory powers which are available to it, the Council must comply with the provisions of the Regulation of Investigatory Powers Act 2000, together with Codes of Practice issued by the government and other regulations. The policy draws together relevant powers and duties into this document. Legal Services reviewed and commented on the revised policy in 2023, and it remains appropriate.

Comments checked by:

Paul Grant, Head of Legal and Deputy Monitoring Officer,  
paul.grant@oxfordshire.gov.uk (Legal)

## **Staff Implications**

21. None

## **Equality & Inclusion Implications**

22. There are no equality and inclusion implications arising from the policy.

## **Sustainability Implications**

23. There are no sustainability implications arising from the policy.

## **Risk Management**

24. The policy is important in order to ensure there is appropriate governance over activities that fall within the scope of the Act and as such assists in managing risks to the council.

## Consultations

25. No consultation is required. This policy replaces the existing policy and does not introduce any new requirements and has no direct impact on Oxfordshire residents and businesses.

Anita Bradley  
Director of Law and Governance and Monitoring Officer

Annex: Policy on Compliance with Investigation of Regulatory Powers Act 2000.

Background papers: None

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September 2024

**OXFORDSHIRE COUNTY COUNCIL  
POLICY ON COMPLIANCE WITH THE  
REGULATION OF INVESTIGATORY POWERS  
ACT 2000 (RIPA)**

## **1. Introduction**

### **1.1 Where RIPA applies**

The Regulation of Investigatory Powers Act 2000 (RIPA) regulates the use of covert surveillance activities by Local Authorities. The need for special authorisation arrangements must be considered whenever the Local Authority considers commencing a covert surveillance operation or obtaining information by the use of informants or officers acting in an undercover capacity. Informants are termed covert human intelligence source or CHIS.

### **1.2 Social media, confidential information and juveniles**

The authorisation requirements under RIPA may also apply to the monitoring of use of social media. Detailed discussion on this appears in paragraph 6 below. Special procedures also apply where juveniles are involved or where confidential information is sought. Guidance appears in sections 8 and 9 respectively.

### **1.3 Surveillance that falls outside RIPA**

Local Authorities operate covert activities in a number of key areas.

Activities can include covert surveillance in relation to Internal Audit and Human Resources where fraud, deception or gross misconduct by staff might be suspected.

RIPA only applies where the Local Authority is investigating crime and exercising one of its core activities or one its specific public functions. It does not apply in the exercise of general and civil matters such as monitoring of human resource policies. Article 8 of the Human Rights Act which protects a person's right to privacy is relevant. A guide to covert activities that fall outside RIPA but under Article 8 appears at section 7 below.

### **1.4 Relevant guidance**

The following material is relevant and should guide your actions:

- a) The Regulation of Investigatory Powers Act 2000 (as amended);
- b) Statutory instrument 2010 No. 521 (The Regulation of Investigatory Powers (Directed Surveillance and Covert Human Intelligence Sources) Order 2010) This sets out the rank of officers who can give a RIPA authority;
- c) The Codes of Practice. If in doubt have a look at the Codes listed in 1.4 (c) (i-iii). They offer detailed and practical advice. They give a lot of case studies which might match the scenario you are looking at. You can find them on-line if you simply type the title into google. They are as follows:
  - i. Covert Surveillance and Property Interference - August 2018;
  - ii. Covert Human Intelligent Sources – Revised Code of Practice December 2022;

- iii. Communications Data – November 2018 (Under Investigatory Powers Act 2016).

To find all the codes follow this link –

<https://www.gov.uk/government/collections/ripa-codes>

#### 1.5 **Authorisation of covert surveillance or a CHIS**

You will need authorisation from a senior officer where RIPA applies. There are only a small number of Authorising Officers who can give this permission as set out in Appendix 1. Before authorisation it will normally be necessary to consult with the relevant Deputy Director/Assistant Director/Head of Service. You should discuss the matter with your Line Manager before seeking authorisation.

#### 1.7 **Application of policy**

This Policy applies to all services in Oxfordshire County Council. The Trading Standards Service has their own specific internal Service procedures for dealing with authorisations. Copies of all authorisations including those for Trading Standards will be forwarded to the Head of Trading Standards for retention in a central register.

#### 1.8 **Safeguarding**

It is imperative that the safety and welfare of young people is prioritised in any covert surveillance involving or relating to juveniles. This is outlined further in section 8.

### 2. **Definitions**

**Surveillance** – includes monitoring, observing or listening to persons, their movements, conversations or other activities and communications. It may be conducted with or without the assistance of a surveillance device and includes the recording of any information obtained.

**Covert Surveillance** – this is carried out to ensure the person who is the subject of the surveillance is unaware that it is or may be taking place.

Local authorities are able to use the following forms of surveillance which require a RIPA authority:

- a) **Directed Surveillance** – is covert but not intrusive, is undertaken for the purposes of a specific investigation which is likely to result in the obtaining of private information about a person (targeted or otherwise);
- b) **Covert Human Intelligence Source (CHIS)** – this is an undercover operation whereby an informant or undercover officer establishes or maintains some sort of relationship with the person in order to obtain private information;
- c) **Intrusive Surveillance** - means covert surveillance carried out in relation to anything taking place on residential premises or in any private vehicle and that involves the presence of an individual on the premises or in the vehicle or is carried out by means of a surveillance device. Local Authorities are not lawfully able to carry out intrusive surveillance.



### **3.1 General**

Directed surveillance or the use of a CHIS can only be authorised under RIPA if it involves a criminal offence punishable by a custodial sentence of six months or more or criminal offences relating to the underage sale of alcohol, tobacco or nicotine inhaling products. Less serious criminal offences cannot be subject to directed surveillance under RIPA.

3.2 In either case surveillance under RIPA is only permitted for the purpose of prevention or detection of crime or preventing disorder.

3.3 The surveillance must also be necessary and proportionate. These terms are discussed in paragraphs 4 and 5 below. It should also be subject to review.

### **3.4 Prior authorisation**

All directed surveillance and activity by a CHIS require prior authorisation by the appropriate Local Authority Officer (as set out in Appendix 1 of this policy) before any surveillance activity takes place. The only exception to this is where covert surveillance is undertaken by way of an immediate response to events that means it was not foreseeable and not practical to obtain prior authorisation.

### **3.5 Who can grant RIPA authority**

Only officers listed in Appendix 1 of this RIPA Policy may authorise surveillance. Special rules apply when authorising the use of a juvenile as a CHIS and this requires a higher level of authorisation as set out in this Policy.

### **3.6 Necessary and proportionate**

The surveillance must also be necessary and proportionate. These terms are discussed in paragraphs 4 and 5 below. It should also be subject to review.

### **3.7 Judicial approval**

Judicial approval is also required before any internal authorisation of surveillance under RIPA takes effect. Once internal authorisation has been granted a specific application to the Magistrates Court will be required.

### **3.8 Criminal Conduct**

Special rules exist where the CHIS activities include criminal conduct under the Covert Human Intelligence Sources (Criminal Conduct) Act 2021. Local Authorities do not have the power to grant criminal conduct authorisations. Be very careful over possible criminal conduct and refer to the Monitoring Officer if in doubt.

### **3.9 Intrusive Surveillance**

Local Authorities are not permitted to carry out Intrusive Surveillance. Local Authorities may not use hidden officers or concealed surveillance devices within a person's home or vehicle in order to directly observe that person.

3.10 A flow chart showing the authorisation procedures for covert surveillance and the relevant considerations at each stage is included in Appendix 2 of this policy.

### **3.11 Details of procedure to follow if application**

Further details of the procedure to follow including the forms to use are set out in paragraph 12 below.

### **3.12 Duration of authorisation**

The duration of authorisation is always three months for directed surveillance and 12 months for a CHIS. However, authorisation should be reviewed periodically and cancelled once the surveillance has achieved its purpose or is no longer required.

### **3.13 Failure to obtain a RIPA authority and judicial approval**

If you carry out directed or CHIS surveillance in the absence of a RIPA authority you could be accused of breaching a person's right to privacy under Article 8 of the European Convention on Human Rights. If you wish to use the evidence from an investigation in court the court may exclude the evidence. The Investigatory Powers Tribunal is able to investigate complaints from anyone who feels aggrieved by a public authority's exercise of its powers under RIPA. They are also able to give directions and make awards of damages. You could also face a claim under the Human Rights Act.

## **4. Grounds of Necessity and collateral intrusion**

4.1 The authorisation by itself does not ensure lawfulness, as it is necessary also to demonstrate that the interference was justified as both necessary and proportionate. The statutory grounds of necessity must apply for the purposes of preventing or detecting crime or of preventing disorder.

## **5. Proportionality**

### **5.1 Do the ends justify the means?**

Once a ground for necessity is demonstrated, the person granting the authorisation must also believe that the directed surveillance or use of CHIS is proportionate to what is aimed to be achieved by the conduct and use of that source or surveillance. This involves balancing the intrusive nature of the investigation or operation and the impact on the target or others who might be affected by it against the need for the information to be used in operational terms. Do the ends justify the means? Other less intrusive options should be considered and evaluated. All RIPA investigations or operations are intrusive and should be carefully managed to meet the objective in question and must not be used in an arbitrary or unfair way.

### **5.2 The following guidance in the Covert Surveillance and Property Interference Code of Practice 2018 should be noted:**

*'4.6 The authorisation or warrant will not be proportionate if it is excessive in the overall circumstances of the case. Each action authorised should bring an expected benefit to the investigation or operation and should not be disproportionate or arbitrary. The fact that a suspected offence may be serious will not alone render the proposed actions proportionate. Similarly, an offence may be so minor that any deployment of covert techniques would be disproportionate. No activity should be considered proportionate if the information which is sought could reasonably be obtained by other less intrusive means.'*

*4.7 The following elements of proportionality should therefore be considered:*

- balancing the size and scope of the proposed activity against the gravity and extent of the perceived crime or harm;*

- *explaining how and why the methods to be adopted will cause the least possible intrusion on the subject and others;*
- *considering whether the activity is an appropriate use of the legislation and a reasonable way, having considered all reasonable alternatives, of obtaining the information sought;*
- *evidencing, as far as reasonably practicable, what other methods had been considered and why they were not implemented or have been implemented unsuccessfully.”*

### 5.3 Collateral intrusion

Before authorising applications for directed surveillance, the Authorising Officer should also take into account the risk of obtaining private information about persons who are not subjects of the surveillance (Collateral Intrusion). Where such collateral intrusion is unavoidable, the activities may still be authorised, provided this intrusion is considered proportionate to what is sought to be achieved. Measures should be taken wherever practicable to avoid unnecessary intrusion into the lives of those not directly connected with the operation. All applications should therefore include an assessment of the risk of collateral intrusion and details of any measures taken to limit this to enable the Authorising Officer fully to consider the proportionality of the proposed actions.

## 6. Social Media

6.1 Social media is becoming an increasingly important source of information. Reference should be made to the covert surveillance and property interference Code of Practice 2018 at page 18, 3.10.

6.2 Although most social media sites allow public access, the Code of Practice suggests that prolonged and systematic surveillance of a particular individual on a site would amount to directed surveillance and a RIPA authority should be obtained. The code sets out the checklist of questions in 6.2.1 and where the answer to some or all of them is 'yes' then it's likely that a RIPA authority for directed surveillance is required.

### 6.2.1 Checklist of questions:

- Whether the investigation or research is directed towards an individual or organisation;
- Whether it is likely to result in obtaining private information about a person or group of people;
- Whether it is likely to involve visiting internet sites to build up an intelligence picture or profile;
- Whether the information obtained will be recorded and retained;
- Whether the information is likely to provide an observer with a pattern of lifestyle;
- Whether the information is being combined with other sources of information or intelligence, which amounts to information relating to a person's private life;
- Whether the investigation or research is part of an ongoing piece of work involving repeated viewing of the subject(s);
- Whether it is likely to involve identifying and recording information about third parties, such as friends and family members of the subject of interest, or information posted by third parties, that may include private information and therefore constitute collateral intrusion into the privacy of these third parties.

- 6.3 Officers must not create a false identity in order to 'befriend' individuals on social networks other than in accordance with the RIPA Codes and with appropriate authorisation.
- 6.4 Officers should be aware that it may not be possible to verify the accuracy of information on social networks and, if such information is to be used as evidence, take reasonable steps to ensure its validity.

## **7 Applications for civil directed surveillance that fall outside RIPA**

- 7.1 RIPA authorities are only available where the Local Authority is involved in preventing or detecting crime or preventing disorder. They are not therefore available where you wish to use covert directed surveillance in the pursuit of civil matters such as employment issues or civil claims. You can however still pursue covert surveillance because the *Investigatory Powers Tribunal case of C v the Police (2006)* states that RIPA authorities are only required where a Local Authority is pursuing their core activities rather than general activities that might affect all bodies. A Local Authority as a public body is however subject to Article 8 of the Human Rights Act, the right to privacy which states:-

### ***'Article 8 – Right to respect for private and family life***

*'Everyone has the right to respect for his private and family life, his home and his correspondence.*

*There shall be no interference by a public authority with the exercise of this right except such as is in accordance with the law and is necessary in a democratic society in the interests of national security, public safety or the economic well-being of the country, for the prevention of disorder or crime, for the protection of health or morals, or for the protection of the rights and freedoms of others.'*

- 7.2 Where it is wished to pursue covert directed surveillance that falls outside RIPA an internal authorisation process must still be followed. You should also consider whether the surveillance is necessary and proportionate as set out in paragraphs 4 and 5 above. You should also consider the application of Article 8 and record whether the interference is a justified one as set out in Article 8. The Authorising Officer should record their decision in writing, and it should be retained in accordance with the provisions for document retention in this policy. The Head of Trading Standards should also be informed so that a record can be made in the authority's central register of surveillance authorisations. It should be subject to the same periodic reviews. It is not, however, necessary to obtain judicial approval for authorisations that fall outside RIPA.

## **8. Juveniles**

### **8.1 Authorisation of a juvenile as a CHIS**

Special care should be taken over the authorisation of a juvenile as a CHIS. You should first speak to the Head of Trading Standards. You should read 4.2 and 4.3 of the CHIS Code of Practice 2018 before doing this. They state inter alia:

- (a) *On no occasion should the use or conduct of a CHIS under 16 years of age be authorised to give information against their parents or any person who has parental responsibility for them.*
- (b) *In other cases, authorisations should not be granted unless the special provisions, contained within the Regulation of Investigatory Powers (Juveniles) Order 2000 (as amended), are satisfied.*
- (c) *Enhanced authorisation is required. Authorisations for juvenile sources should be granted by the Head of Paid Service, or (in their absence) the person acting as the Head of Paid Service.*
- (d) *The duration of such an authorisation is four months from the time of grant or renewal (instead of twelve months), and the authorisation should be subject to at least monthly review. For the purpose of these rules, the age test is applied at the time of the grant or renewal of the authorisation.*
- (e) *Public authorities must ensure that an appropriate adult is present at any meetings with a CHIS under 16 years of age. The appropriate adult should normally be the parent or guardian of the CHIS, unless they are unavailable or there are specific reasons for excluding them, such as their involvement in the matters being reported upon, or where the CHIS provides a clear reason for their unsuitability. In these circumstances another suitably qualified person should act as appropriate adult, e.g. someone who has personal links to the CHIS or who has professional qualifications that enable them to carry out the role (such as a social worker). Any deployment of a juvenile CHIS should be subject to the enhanced risk assessment process set out in the statutory instrument, and the rationale recorded in writing.*

## **8.2 Juveniles and directed surveillance**

You are referred to the sections on necessity and proportionality that appear in paragraphs 4 and 5 above. If a juvenile is the subject of directed surveillance or there is a risk of collateral intrusion affecting a juvenile, then special care should be taken. The tests of necessity and proportionality that you apply should be more exacting. It is more difficult to justify intrusion into the privacy of juveniles. A risk assessment is required setting out the risks to the juvenile and how those risks will be managed. The application for surveillance authorisation should consider those risks and show why the directed surveillance is necessary and that the ends justify the means. You should record in any application or authorisation that you have taken into account the fact that juveniles are involved. You should record that you have applied an enhanced test.

## **9. Confidential and Privileged Information including information subject to legal professional privilege.**

9.1 Special care should be taken where the subject of the investigation or operation might reasonably assume a high degree of confidentiality. This includes where the material contains information that is legally privileged, confidential journalistic material or where material identifies a journalist's source.

9.2 Reference should be made to the guidance which appears at Chapter 9 of the Covert Surveillance and Property Interference Code of Practice (August 2018). Detailed considerations apply and you require enhanced levels of authorisation which differ from the usual level of authorisation. Where an investigation may reveal sensitive and confidential material this requires special authorisation by the Chief Executive or his/her delegated Authorising Officer. The provisions are involved and sensitive and you are advised to take advice before proceeding.

## **10. Information security and retention of RIPA authorisations**

- 10.1 It is essential that all information gathered through covert surveillance activities is stored securely, with access strictly restricted to those who require access, and disposed of securely when no longer required for the purpose for which the surveillance was undertaken. The arrangements for storing and disposing of the material gathered through the surveillance should be set out in the application.
- 10.2 The Deputy Director/Assistant Director/Head of Service for the service area undertaking surveillance retains responsibility for secure storage and disposal of material gathered through surveillance activities. Care should be taken to limit the number of copies of the material, including when providing access to the material to other parties who require it (e.g. legal advisors) and to ensure all copies are disposed of in accordance with retention policies.
- 10.3 The originals of all authorisations, reviews, renewals, cancellations, Court approvals and details of the dissemination of the product of surveillance must be promptly submitted by the officer on the case to the Head of Trading Standards who shall be the 'RIPA Coordinator'. The Head of Trading Standards will maintain a central register of all cases of Directed Surveillance and CHIS authorisations. The central register shall be stored securely.
- 10.4 The retention period for the forms which constitute the central register shall be for 5 years. This retention period is considered adequate but not excessive for facilitating independent external inspection.
- 10.5 In all cases, the RIPA coordinator must maintain the following documentation:
- a) the application and the authorisation, together with any supplementary documentation and notification of the approval given by the Authorising Officer;
  - b) the court approval;
  - c) a record of the period over which the surveillance has taken place;
  - d) the frequency of reviews prescribed by the Authorising Officer;
  - e) a copy of any renewal of an authorisation, together with the supporting documentation submitted when the renewal was requested;
  - f) the date and time when any instruction was given by the Authorising Officer;
  - g) details of persons in possession of the product of surveillance, i.e. the dissemination record.

## **11. Dissemination, copying and retention of material obtained through authorised surveillance**

- 11.1 Dissemination, copying and retention of material obtained through the authorised surveillance must be limited to the minimum necessary for authorised purposes. Authorised purposes for the dissemination, copying and retention of material obtained through surveillance are if that processing of the material:
- a) is, or is likely to become, necessary for any of the statutory purposes set out in legislation in relation to covert surveillance including RIPA;
  - b) is necessary for facilitating the carrying out of the functions of public authorities in legislation in relation to covert surveillance including RIPA;
  - c) is necessary for facilitating the carrying out of any functions of the Commissioner or the Investigatory Powers Tribunal;
  - d) is necessary for the purposes of legal proceedings; or

- e) is necessary for the performance of the functions of any person by or under any enactment.

11.2 All data obtained under RIPA should be clearly labelled and stored with a known retention policy.

11.3 Material obtained from surveillance should only be retained so long as it is necessary for the authorised purpose it should be subject to periodic review. All persons to whom the information is disseminated should be made aware of this principle and review should be carried out by the RIPA coordinator to make sure that they have not retained the information longer than is necessary. All emails or other forms of communication disseminated material should contain a statement recording that the information should not be retained longer than is necessary.

11.4 Particular care should be taken in the storage and destruction of confidential or privileged material such as journalistic material, material subject to legal professional privilege or confidential personal information.

11.5 There is nothing in RIPA which prevents material obtained from properly authorised surveillance from being used in other investigations. The Local Authority must ensure that the material is clearly identified and kept securely.

11.6 Where the product of surveillance could be relevant to pending or future criminal or civil proceedings, it should be retained in accordance with established disclosure requirements for a suitable further period, commensurate to any subsequent review.

11.7 Particular attention is drawn to the requirements of the Code of Practice issued under the Criminal Procedure and Investigations Act 1996. This requires that material which is obtained in the course of a criminal investigation and which may be relevant to the investigation must be recorded and retained.

## **12. Implementation of all procedures**

12.1 All directed surveillance and CHIS authorisation should be made by the Authorising Officers listed in Appendix 1.

12.2 All applications for authorisation and authorisations must be made in accordance with the procedure and on the appropriate forms: (download forms from the following link: <http://intranet.oxfordshire.gov.uk/cms/content/ripa-policy-surveillance>)

RIPA Form 1 – Authorisation Directed Surveillance

RIPA Form 2 – Review of a Directed Surveillance Authorisation RIPA Form 3 – Renewal of a Directed Surveillance Authorisation RIPA Form 4 – Cancellation of a Directed Surveillance Authorisation

RIPA Form 5 – Authorisation of the conduct or use of a Covert Human Intelligence Source (CHIS)

RIPA Form 6 – Review of a Covert Human Intelligence Source (CHIS) Authorisation

RIPA Form 7 – Renewal of a Covert Human Intelligence Source (CHIS) Authorisation

RIPA Form 8 – Cancellation of an Authorisation for the use or conduct of a Covert Human Intelligence Source (CHIS)

RIPA Form 10 – Judicial Approval Application

- 12.3 The Senior Responsible Officer will monitor the central register periodically and produce an annual report to the Strategic Leadership Team (SLT) and the Audit & Governance Committee. Renewal of authorisation will be for 3 months. Cancellation of authorisation should be requested as soon as possible i.e. as soon as the surveillance is no longer considered necessary.
- 12.4 After internal authorisation of an application, judicial approval is required before the operation can commence. The applicant should liaise with the Local Authority's Legal Service for advice and assistance in making this application for judicial approval (other than Trading Standards applications which are managed within the service). Judicial approval is required for the renewal of authorisation, but it is not required for any internal review or cancellation.
- 12.5 The Authorising Officers may authorise a person to act in their absence. The substitute will be a senior manager and who will have overall management responsibility for the operation/investigation. A list of all current named Authorising Officers and named substitutes will be included in the central register and appended to this Policy (Appendix 1). The Director of Law and Governance will approve all proposed Authorising Officers for inclusion in a central register. The annual report to SLT and the Audit & Governance Committee will also include a review of the appropriate designated Authorising Officers.
- 12.6 All managers have responsibility for ensuring that they have sufficient understanding to recognize when an investigation or operation falls within the requirements of RIPA. Authorising Officers will keep up to date with developments in the law and best practice relating to RIPA.
- 12.7 Authorising Officers must ensure full compliance with the RIPA Authorisation Procedure set out in the appropriate forms in paragraph 12.2 above.
- 12.8 Authorising Officers and Deputy Directors/Assistant Directors/Heads of Service will co-operate fully with any inspection arranged by the Investigatory Powers Commissioner's Office.

#### **12.9 RIPA Coordinator (Head of Trading Standards)**

The role of the RIPA Coordinator is to have day-to-day oversight of all RIPA authorisations and maintain a central register of all authorisations, review dates, cancellations and renewals.

All forms should be passed through the RIPA Coordinator to ensure that there is a complete record of all authorisations. Contents of the forms will be monitored to ensure they are correctly filled in and the coordinator will supply quarterly statistics to the Senior Responsible Officer (Director of Law and Governance and Monitoring Officer).

The Coordinator will also monitor training requirements and organise training for new staff as appropriate and ensure continued awareness of RIPA throughout the Council via staff information on the Council's Intranet.

### **13. Communications Data**

Local authorities can obtain a very limited amount of communications data. This falls under the Investigatory Powers Act 2016 and not RIPA. Separate procedures and law apply. It is unlikely that you would ever seek communications data. If you do need to seek access to communications you should contact the Head of Trading Standards for guidance.



## **14. Briefings**

The Director of Law and Governance will provide updates on the RIPA legislation and best practice but Assistant/Deputy Directors/Heads of Service and other managers must be able to recognise potential RIPA situations.

## **15. Conclusion**

The benefit of having a clear and regulated system of authorising all covert activities is self-evident. Surveillance by its very nature is intrusive and therefore should be subject to appropriate scrutiny at the highest level and the authorisation procedure requires that the reasons for the decision are specifically and clearly set out and the basis for the decision is readily accessible and understood. Completion of appropriate authorisations also means that in reaching a decision alternative options will also have been fully explored. Proper compliance with the procedure and properly recorded authorisations is the best defense should any of our investigations be challenged.

## **16. Review of Authorisations and Policy**

16.1 The Council's "Audit and Governance Committee" will review:

- a) a summary of all authorised RIPA applications on a regular basis; and
- b) an annual report from the Director of Law and Governance on the operation of the Policy; and
- c) the policy annually to ensure it remains compliant with current legislation, relevant codes of practice and continue to meet the responsibilities of the Council.

Senior Responsible Officer: Director of Law and Governance and Monitoring Officer

RIPA Coordinator: Head of Trading Standards

Date: September 2024

Next Review Date: September 2025

**Appendix 1**  
**Authorising Officers and Named Substitutes**

Senior Responsible Officer – Anita Bradley, Director of Law and Governance and Monitoring Officer  
(Named substitute - Paul Grant, Head of Legal)

Authorising Officer – Jody Kerman, Head of Trading Standards

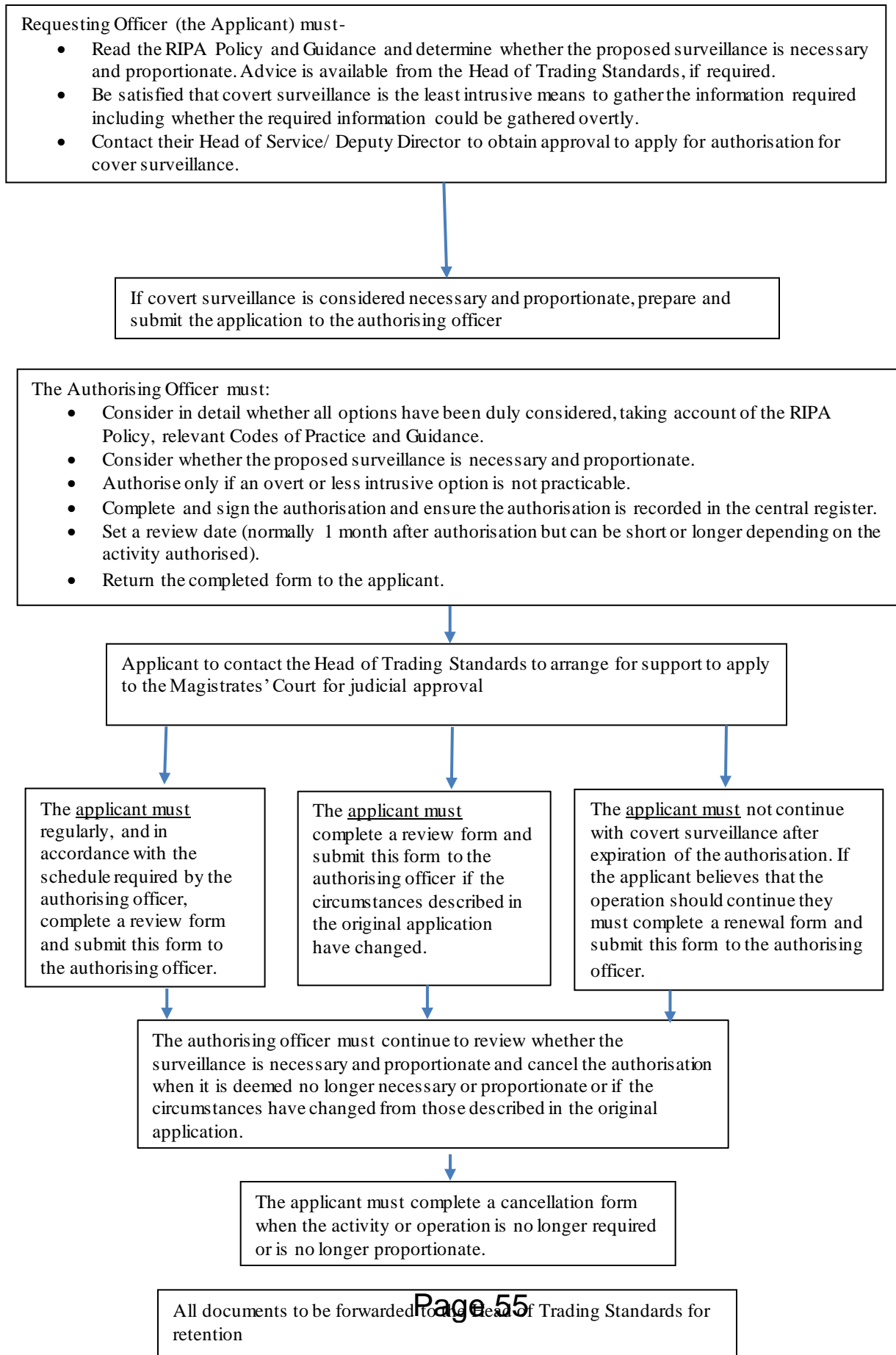
Authorising Officer and Named Substitute – Lorna Baxter, Executive Director of Resources and S151 Officer

Confidential Material Special Authorisation – Martin Reeves, Chief Executive\*\*

\*\*Named Substitute – Lorna Baxter, Executive Director of Resources and S151 Officer

## Appendix 2

### Flow Chart of Authorisation Procedures and Considerations for Covert Surveillance



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## Divisions Affected - All

### AUDIT & GOVERNANCE COMMITTEE

18 September 2024

### Reforms to clear the backlog in local audit

### Report by the Executive Director of Resources and Section 151 Officer

## RECOMMENDATION

1. The Committee is **RECOMMENDED** to
  - (a) Note the update on the arrangements that the government intends to put in place to address the local audit backlog in England.
  - (b) Note the approach that EY LLP intend to take to the audit and reporting on the council's accounts for 2022/23 onwards.

## Executive Summary

2. This report sets out an update on measures being put in place by the government to address the local audit backlog in England and what that will mean locally.

## Addressing the local audit backlog in England

3. In early February 2024 DLUHC issued a [consultation](#) with the aim of clearing the backlog of local audits in England. The consultation sought views on amending the Accounts and Audit Regulations 2015 as part of a package of cross-system measures to clear the backlog and put the system on a sustainable footing for the future.
4. On 30 July 2024 the Minister of State responsible for Local Government and English Devolution made [a statement to parliament](#) setting out the Government's policy proposal for addressing the local government audit backlog.
5. This statement outlines immediate actions the Government – together with the Financial Reporting Council (FRC), the National Audit Office (NAO) and organisations in the wider system – is taking, which are designed to address the backlog and put local audit on a sustainable footing.

6. Following the statement a cross system letter set out that secondary legislation will be put in place to amend the Accounts and Audit Regulations (2015) to set a series of backstop dates.
7. The first backstop date would clear the backlog of unaudited accounts up to and including 2022/23. Where auditors have been unable to complete audits, they will issue a 'disclaimed' or 'modified' audit opinion. Auditors are likely to issue hundreds of 'disclaimed' audit opinions and disclaimed opinions will likely continue for some bodies for a number of years.
8. The proposed legislation will include five further backstop dates up to and including financial year 2027/28 to allow full assurance to be rebuilt over several audit cycles. It is the aspiration of the Government and key local audit system partners that, in the public interest, local audit recovers as early in this five-year period as possible. This means disclaimed opinions driven by backstop dates should, in most cases, be limited to the next two years (up to and including the 2024/25 backstop date of 27 February 2026), with only a small number of exceptional cases, due to specific individual circumstances, continuing thereafter. The proposed backstop dates are:
  - Financial years up-to-and-including 2022/23: 13 December 2024
  - Financial year 2023/24: 28 February 2025
  - Financial year 2024/25: 27 February 2026
  - Financial year 2025/26: 31 January 2027
  - Financial year 2026/27: 30 November 2027
  - Financial year 2027/28: 30 November 2028
9. While there will be modified and disclaimed opinions, auditors' other statutory duties – including to report on Value for Money (VfM) arrangements, to make statutory recommendations and issue Public Interest Reports – remain a high priority.
10. For financial years 2024/25 to 2027/28, the date by which Category 1 bodies should publish 'draft' (unaudited) accounts will change from 31 May to 30 June following the financial year to which they relate. This will give those preparing accounts more time to ensure they are high-quality accounts. This in turn will benefit auditors while still ensuring publication shortly after financial year end.
11. The proposed legislation will outline the following scenarios in which bodies may be exempt: where auditors are considering a material objection; where recourse to the court could be required; or from 2023/24, where the auditor is not yet satisfied with the body's Value for Money arrangements. Where such an exemption exists, the legislation would include a requirement to publish the audit opinion as soon as practicable. For transparency, if a body is exempt, they would be required to publish an explanation of their exemption at the time of a backstop date.
12. Bodies that are non-exempt but have failed to comply with a backstop date will be required to publish an explanation, to send a copy of this to the Secretary

of State (to facilitate scrutiny) and publish audited accounts as soon as practicable.

13. The Government also intends to publish a list of bodies and auditors that do not meet the proposed backstop dates, which will make clear where 'draft' (unaudited) accounts have also not been published.

## **Communications to support local bodies and auditors**

14. The statement by the government sets out that there will be extensive communications and engagement on these measures, to make clear the necessity of these steps and emphasise the context for modified or disclaimed opinions.
15. Local bodies should not be unfairly judged based on disclaimed or modified opinions, caused by the introduction of backstop dates that are largely beyond their control. Auditors will be expected to provide clear reasons for the issuing of such opinions to mitigate the potential reputational risk that local bodies may face.
16. Guidance for auditors would be published by the Comptroller and Auditor General and endorsed by the FRC, confirming that there are no contradictions to the requirements or the objectives of International Auditing Standards (UK). A proportionate approach is required and all system partners including the FRC, NAO and auditors, are aware that this is the Government's objective. The FRC's and ICAEW's regulatory activity would consider auditors' adherence to the Code and whether proper regard has been given to the statutory guidance.

## **Approach by EY LLP**

17. In line with the timelines set out nationally EY LLP have confirmed that their intention is to prioritise their resources to:
  - Finalise value for money reporting up to 2022/23 and complete the process of disclaiming audit opinions up to 2022/23 by end of November 2024;
  - Ensure that other priority sectors are protected, including resources for the commencement and planning of 2024/25 local government audits;
  - Deliver 2023/24 audits including continued focus on pension fund audits, where practical, ensuring the value for money responsibilities placed on auditors are completed; and
  - Complete the process of disclaiming audit opinions for 2023/24 by the end of January 2025, to then allow audit teams to begin planning 2024/25 audits with a view to commencing the build back of assurance.

### Audit of the Statement of Accounts for 2023/24

18. In respect of the delivery of 2023/24 audits, they are prioritising those audits that they consider meet the following criteria:

- draft unaudited financial statements were published by 31 July 2024;
  - there is evidence that finance teams can effectively and efficiently support the audit process; and
  - have high-quality audit evidence and supporting information that is delivered in accordance with our agreed timetable and in advance of the commencement of the audit.
19. Following publication of the council's Statement of Accounts for 2023/24 at the end of June 2024 the audit of the accounts began in early August and is expected to continue through the autumn with a disclaimed opinion shared in December 2024.
- Audit of the Statement of Accounts for 2022/23
20. While EY LLP will not complete detailed testing of the financial statements for 2022/23 they have requested updates on key areas to be returned by 16 September 2024 to ensure that they are sighted on developments and to form a view on aspects that they report on.
21. That means that in addition to the report including the disclaimed opinion for 2022/23 they will issue a completion report that includes: details of the work undertaken for planning; the results from the work completed for this process; and their value for money commentary. The expectation is that they disclaimed opinion and completion report will be shared with Audit & Governance Committee on 27 November 2024 ahead of the backstop date of 13 December 2024

## **Financial Implications**

22. There are no financial implications arising directly from the report. However, the Council is required to pay its external auditor for conducting the audit of the Statement of Accounts each year.
23. Issuing a disclaimed or modified audit opinion and a subsequent return to being able to fully complete audits will require differing levels of work by auditors. Public Sector Audit Appointments Ltd (PSAA) will set scale fees and determine fee variations where the auditor undertakes substantially more or less work than assumed by the scale fee and will consult with bodies where appropriate. In doing so PSAA will apply the following principles: if auditors have worked in good faith to meet the requirements of the Code of Audit Practice in place at the time the work was conducted (and have reported on work that is no longer required), then they are due the appropriate fee for the work done, and the body is due to pay the applicable fee, including where there is a modified or disclaimed opinion. Conversely, if an auditor has collected audit fees in part or in full, and the backstop date means that the total work done represents less than the fee already collected, then the auditor must return the balance and refund the body the appropriate amount – this ensures that the bodies pay only for work that has been done and reported.



Comments checked by:  
Kathy Wilcox, Head of Corporate Finance and Deputy Section 151 Officer  
[Kathy.Wilcox@oxfordshire.gov.uk](mailto:Kathy.Wilcox@oxfordshire.gov.uk)

## Legal Implications

24. There are no legal implications arising directly from the measures set out. However, the Council will need to ensure that arrangements are put in place to comply with any amendments to the Local Audit and Accountability Act 2014, Accounts and Audit Regulations 2015 and statutory guidance, including the Code of Practice on Local Authority Accounting in England and Wales.

Comments checked by:  
Paul Grant, Head of Legal & Deputy Monitoring Officer,  
[Paul.Grant@oxfordshire.gov.uk](mailto:Paul.Grant@oxfordshire.gov.uk) (Legal)

LORNA BAXTER  
Executive Director of Resources and Section 151 Officer

Background papers: Nil

Contact Officer: Kathy Wilcox, Head of Corporate Finance and Deputy  
Section 151 Officer  
[kathy.wilcox@oxfordshire.gov.uk](mailto:kathy.wilcox@oxfordshire.gov.uk)

September 2024



**Divisions Affected – ALL**

## **AUDIT AND GOVERNANCE COMMITTEE**

**18 September 2024**

### **Local Government & Social Care Ombudsman - Annual Review Report**

**Report by the Director of Law & Governance and Monitoring Officer**

#### **RECOMMENDATION**

1. The Committee is RECOMMENDED to receive and comment on the Local Government and Social Care Ombudsman's Annual Review of Oxfordshire County Council for 2023/24, and the work undertaken by the Council regarding its handling of complaints.

#### **Introduction**

2. Each year, the Local Government and Social Care Ombudsman (LGSCO) issues an Annual Review Report about each council. This relates to the complaints made to the LGSCO about the Council in the previous financial year. This report updates the Committee on this area of governance for the year 2023/4, reflecting on those complaints that were considered by the LGSCO up to 31 March 2024

#### **Purpose of the LGSCO's Annual Letter**

3. Under the Local Government Act 1974, the LGSCO has two main statutory functions:
  - To investigate complaints against councils (and some other authorities)
  - To provide advice and guidance on good administrative practice
4. The LGSCO records the following categories of information – which can be found contained within the Annual Review Letter:
  - a) Complaints and enquiries received - by subject area,
  - b) Decisions made (upheld, not upheld, advice given, closed after initial enquiries, incomplete/invalid and premature)

5. The purpose of the Annual Letter is to reflect to councils the number and nature of the LGSCO's dealings with complaints about that authority. The Annual Letter is at Annex 1.
6. In short, the Council saw a slight increase in the number of complaints upheld in 2023/24; 34 upheld in 2023/24 compared to 30 upheld in 2022/23.
7. 92% of Oxfordshire cases considered by the LGSCO were upheld, compared to a national average of 85% in similar authorities (County Councils). These statistics are based on a total of 37 full investigations into complaints about the Council, carried out by the LGSCO for the period between 1 April 2023 to 31 March 2024. Based on Oxfordshire County Council's population, this is 4.6 upheld decisions per 100,000 residents, (the average for similar authorities, is 4.5 upheld decisions per 100,000 residents).
8. In **100%** of cases upheld, the LGSCO were satisfied the Council had successfully implemented their recommendations. This is in line with an average of 100% in similar authorities (95% being the average compliance rate across all types of authority).
9. In **9%** of upheld cases the LGSCO found the Council had provided a satisfactory remedy before the complaint reached the Ombudsman. This relates to 3 satisfactory remedy decisions out of a total of 34 upheld decisions for the period between 1 April 2023 to 31 March 2024. This compares to an average of **7%** in similar authorities. This is an improvement on 2022/23 where the Council provided a satisfactory remedy in 7% of upheld cases. The Council will continue its focus on remedying complaints at the earliest opportunity.
10. Of the 34 upheld complaints where remedy was proposed by the LGSCO, 5 were recorded as *remedy completed/late*. This is due to the Council not meeting the deadlines for completion agreed between the Council and the LGSCO.
11. This report explores these findings in more detail and sets them in the national context for county councils.

## **Summary of Complaints and enquiries received by the LGSCO**

12. A total of 118 complaints were received by the LGSCO in relation to the Council. The LGSCO records the subjects of county council complaints as follows – with Oxfordshire County Council's numbers for 2023/24.

<b>By LGSCO category</b>	<b>Number of complaints received by the LGSCO</b>
Adult care services	22
Education and children's services	75
Highways and transport	11
Corporate and other services	9
Other	1

13. The Council's Children's services remain the highest service area receiving complaints with most relating to special educational needs and disability (SEND) and the handling and issuing of Education Health and Care Plans (EHCP).
14. This remains the national picture, with the Ombudsman, reflecting on this in her annual review. The Ombudsman recognises the strain on Special Educational Needs (SEN) and Disability Services highlighting the issues families face in obtaining the SEN support they are entitled to, and that action at a national policy level is needed and now.
15. Complaints to the LGSCO follow the statutory process for complaints 'Getting the Best from Complaints' and their outcomes are by their very nature the conclusion of events that have an historical time lag. The outcomes and report in the LGSCO Annual report 2023/24 are the result of a process of complaints that may well have stemmed and originated as far back as 2020/21 and have now reached their conclusion.
16. Regardless of this the Council takes the outcomes and impact upon individuals seriously and is committed to addressing these and accepts when it has not got things right and is compliant with remedies.
17. In the case of Children's Social Care complaints there are fewer referrals to the LGSCO, with many not meeting the criteria for investigation or being partially upheld. This is against a backdrop at any one time of approximately 5000 plus open children's cases and multiple interaction and decision-making points within those cases. Over a year, as many as 8000-9000 children may have received a service or intervention within children's social care. Every month there are approximately 3000 contacts/referrals to the Children's social care front door. The Council takes seriously any omission or deviation from process and adopts a restorative approach. Within the context of the volume of work and intervention, the Council is confident that in most situations the practice is appropriate, notwithstanding that on occasion and for individuals, as the LGSCO outcomes demonstrate, the Council sometimes does not meet its usual expected high standards. The Inspecting Local Authority Children's Services

(ILACS) Ofsted inspection in February 2024, confirmed that children's social care and education services were 'Good'.

18. The number of Stage 1 complaints received during 2023/24 regarding Children's Social Care was 92, which represents a very small proportion of all children the Council has allocated at any time during the course of a year.
19. The Council has been working hard to reduce the number of complaints and the time taken to respond at each stage, particularly at stage 1. To date, in 2024, the Council has seen a 53% reduction in stage 1 complaints at the end of Quarter 1 compared to Quarter 4 2023/24. The Council will continue to track this as the year progresses. This offers evidence of the work being undertaken to improve practice and timeliness/effectiveness of complaint responses.
20. The Service has undertaken training with all managers, led by senior managers and supported by the Council's Complaints team. This has focussed on how to investigate, understand outcomes sought and respond in a clear, restorative way to concerns raised. This approach is having an impact as the Council has seen a reduction in the number of complaints progressing to Stage 2 and onwards to Stage 3.
21. There were 17 requests for LGCSO consideration in 2023/24. Twelve of these were not investigated by the LGCSO for a range of reasons including:
  - a) The issues being raised were being resolved in care proceedings and therefore they would not get involved (6 cases);
  - b) The issue being raised was historical and out of their jurisdiction to consider (1 case);
  - c) The outcome would be no different if they did investigate (2 cases);
  - d) Insufficient evidence for the LGCSO to consider (1 case).
22. Of the five that were investigated, there were no significant themes across all of these. These LGCSO requests relate to original complaints processes that pre-date 2022, some complaints originate as far back as 2019. Children's Social Care has ensured all managers have received training to improve their investigations and responses to complaints at all stages. The Service track all complaints, on a weekly basis, to improve compliance with timescales.
23. During 2023/24 Children's Social Care has seen a reduction in the number of stage 1 statutory complaints, and this will impact on subsequent LGCSO referrals. The Service is resolving many more complaints at this level. In the same period, it has seen a corresponding reduction in Stage 2 complaints as a result of this work. It is expected that this will impact on the number of LGCSO referrals made as a result.

24. In respect of complaints to the LGSCO for education issues, these relate almost exclusively to SEND. Again, these are for the most part the conclusion of historical complaints originating prior to 2023/24. The work of the LGSCO in the Children's area of services relates almost entirely to the SEND arena and this is a common theme across Local Authorities. In the LGSCO national Annual Report, the complexity of this service provision is described.
25. There is no doubt that service improvements have been necessary with a 'Written Statement of Action' following inspection in 2017, and then the Local Area Partnership (of which the local authority is a part) was inspected by Ofsted/CQC in July 2023.
26. The inspection in 2023 identified significant weaknesses across the SEND system including timeliness of EHCP assessments, number of tribunals and a range of other issues. A priority action plan responding to these weaknesses was approved by the Department for Education (DfE) in December 2023. The progress against the plan was reviewed by the DfE in July 2024 and the Council is currently awaiting the outcome of that review.
27. However, since July 2023, and against a backdrop of rising requests for EHCPs, the timeliness of EHCP assessment has increased significantly and as of June 2024 is above the national average. The increase in needs for SEND is higher in Oxfordshire this year than in the national picture, but the nature of issues of complaint mirrors the national picture. Significant work is being undertaken with schools to support them in meeting need through a range of initiatives such as Enhanced Pathways. This is coupled with the Council's plan to increase special school places by over 300 by 2026.
28. The Service has implemented training and the roll out of a relational approach to delivering services with staff to improve service delivery.
29. Given that the outcomes in the Annual Report of the LGSCO is considering past service issues stemming from the previous years, unfortunately the Council will not expect to see increased positive performance reported in the 2023/24 LGSCO Annual Report. Any decline in overall LGSCO complaints or complaints upheld or partially upheld, is expected once the service improvements undertaken by the partnership during the last 6-12 months and moving forward, begin to take effect. The Council would then expect to see the performance for Oxfordshire in the SEND area to be line with better performing Local Authorities.

## **Decisions made by LGSCO**

30. The LGSCO carried out 37 investigations, 34 of which were upheld.

31. The cases upheld are summarised below in **Annex 2** with an indication of the outcomes in each case. All the remedies have been implemented. Where a financial remedy was recommended by the LGSCO, this was in accordance with its own published guidance on the circumstances in which a financial remedy may be appropriate (e.g. for time and trouble, delay or distress, or lost service provision).

## **Supporting complaint and service improvement**

32. In February 2024, following a period of consultation, the LGSCO launched the Complaint Handling Code for councils, setting out a clear process for responding to complaints effectively and fairly. It is aligned with the Code issued to housing authorities and landlords by the Housing Ombudsman Service.

33. The LGSCO's successful complaint handling training programme continues to develop with new modules in Adult Social Care and Children's Services complaint handling available soon. In light of the complaints received about the Council, this new training will be communicated to relevant services when the LGSCO issues more information.

## **The Overall context of complaints received by the Council**

34. The Council received 596 complaints during 2023/24. These are broken down as follows, set against the numbers for recent years.

<b>Type</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>
Corporate (i.e. non-social care)	328	379	321
Adults Social Care Complaints	127	134	117
Children's Social Care Complaints	141	144	140
	<b>596</b>	<b>657</b>	<b>578</b>

## **Actions taken by the Council**

35. The action plan was reported to Committee as part of its 2022/23 LGSCO Annual Report. An update on these actions is set out as follows:

<b>Action</b>	<b>Update</b>
a) Develop and implement a new Complaints Policy. The Policy will be launched in Quarter 2 and will involve a series of communications to promote the	The complaints policy is now live, and communications have been provided internally. The policy has been published on the public website.



best practice approach across the Council.	
b) Introduce a quarterly 'Quality Assurance' approach with Directors and Heads of Service across Adult Social Care and Children's service to quality check a sample of complaints responses.	It was decided that this approach wouldn't be taken forward. Instead, the Complaints team have focused on encouraging services to contact complainants in the first instance and provide their response. This has seen an improvement in the quality of responses. The Complaints team continues to work with services to quality assure responses before they are sent to complainants.
c) Provide enhanced reporting on complaints in the Business Management and Monitoring Report (BMMR) to ensure learning from complaints corporately.	Complaint reporting is included in Unity (performance software) and the BMMR each month.
d) Continue to focus on providing training, improving communication and profile of complaints activity across the Council	In 2023-4 the focus was mainly on Children's Social Care. The Customer Feedback team provided training to the service around all stages of the complaints process. The Customer Feedback team are working towards providing more stage 2 children's statutory complaints process training to all in the Service. The Customer Feedback team will continue to provide training to services during 2024/25. Communication about complaints has improved within all service areas, and this is evident in the day-to-day work and timeliness of responses.

## Areas of focus for 2024/25

36. The outcomes of the LGSCO's report indicate that there is still work to do in continuing to make improvements to the Council's own approach to complaints.

37. Action taken:

- a) The transfer of MP enquiries to the Customer Feedback team is now live. This provides a central contact point for MPs with constituents' enquiries. The focus now is around the process and data that can be provided to Strategic Leadership Team on these enquiries;
- b) Continue to work with services, including training and support;
- c) Explore the implementation of a new digitised system for recording complaints and MP enquiries.

## **Conclusion**

26. The Council remains 100% compliant with Ombudsman recommendations for 2023/24, however, it needs to work to ensure all remedial actions are completed within the agreed timeframe.

27. The Ombudsman recognises the national strain on Special Educational Needs (SEN) & Disability Services and that action at a national policy level is needed and now. The Council expects its own service improvements undertaken by Children's Services to improve performance for Oxfordshire in the SEND area, bringing it in line with higher performing Local Authorities.

28. The Council will take learning from 2023/24 cases to further improve its complaint handling, through ongoing training and support, increasing the Council's rectification of complaints at the earliest opportunity, and reducing further the need for LGSCO intervention.

## **Financial implications**

29. This report sets out the Local Government and Social Care Ombudsman's Annual Review of Oxfordshire County Council for 2023/24, and the work undertaken by the Council regarding its handling of complaints.

30. There are no financial implications arising directly from the report. However, the council's budget for 2023/24 included additional on-going funding of £0.5m for additional capacity in the SEN team to increase capacity for the handling and issuing of Education Health and Care Plans (EHCPs).

31. Where there were any more indirect service impacts in 2023/24 these were incorporated into the year - end position considered by Cabinet in June 2024.

*Comments checked by: Kathy Wilcox, Head of Corporate Finance*

## **Legal Implications**

31. There are no legal implications arising directly from the report.

*Comments checked by: Paul Grant, Head of Legal and Deputy Monitoring Officer*

## **Staff Implications**

32. There are no staff implications arising directly from the report.

### **Anita Bradley**

Director of Law & Governance and Monitoring Officer

Contact Officer: Sarah Smith, Senior Governance Lead  
[governance@oxfordshire.gov.uk](mailto:governance@oxfordshire.gov.uk)

September 2024

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17 July 2024

*By email*

Dr Reeves  
Chief Executive  
Oxfordshire County Council

Dear Dr Reeves

### **Annual Review letter 2023-24**

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2024. The information offers valuable insight about your organisation's approach to complaints, and I know you will consider it as part of your corporate governance processes. As such, I have sought to share this letter with the Leader of your Council and Chair of the appropriate Scrutiny Committee, to ensure effective ownership and oversight of complaint outcomes, which offer valuable opportunities to learn and improve. In addition, this year, we have encouraged Monitoring Officers to register to receive the letter directly, supporting their role to report the decisions we uphold to their council.

For most of the reporting year, Paul Najsarek steered the organisation during his tenure as interim Ombudsman, and I was delighted to take up the role of Ombudsman in February 2024. I look forward to working with you and colleagues across the local government sector to ensure we continue to harness the value of individual complaints and drive and promote systemic change and improvement across the local government landscape.

While I know this ambition will align with your own, I am aware of the difficult financial circumstances and service demands that make continuous improvement a challenging focus for the sector. However, we will continue to hold organisations to account through our investigations and recommend proportionate actions to remedy injustice. Despite the challenges, I have great confidence that you recognise the valuable contribution and insight complaints, and their swift resolution, offer to improve services for the public.

### **Complaint statistics**

Our statistics focus on three key areas that help to assess your organisation's commitment to putting things right when they go wrong:

**Complaints upheld** - We uphold complaints when we find fault in an organisation's actions, including where the organisation accepted fault before we investigated. We include the total number of investigations completed to provide important context for the statistic. This year, we also provide the number of upheld complaints per 100,000 population.

**Compliance with recommendations** - We recommend ways for organisations to put things right when faults have caused injustice and monitor their compliance with our recommendations. Failure to comply is rare and a compliance rate below 100% is a cause for concern.

**Satisfactory remedy provided by the authority** - In these cases, the organisation upheld the complaint and we agreed with how it offered to put things right. We encourage the early resolution of complaints and give credit to organisations that accept fault and find appropriate ways to put things right.

Finally, we compare the three key annual statistics for your organisation with similar authorities to provide an average marker of performance. We do this for County Councils, District Councils, Metropolitan Boroughs, Unitary Councils, and London Boroughs.

Your annual data, and a copy of this letter, will be uploaded to our interactive map, [Your council's performance](#), on 24 July 2024. This useful tool places all our data and information about councils in one place. You can find the detail of the decisions we have made about your Council, read the public reports we have issued, and view the service improvements your Council has agreed to make as a result of our investigations, as well as previous annual review letters.

### **Supporting complaint and service improvement**

In February, following a period of consultation, we launched the [Complaint Handling Code](#) for councils, setting out a clear process for responding to complaints effectively and fairly. It is aligned with the Code issued to housing authorities and landlords by the Housing Ombudsman Service and we encourage you to adopt the Code without undue delay. Twenty councils have volunteered to take part in an implementation pilot over the next two years that will develop further guidance and best practice.

The Code is issued to councils under our powers to provide guidance about good administrative practice. We expect councils to carefully consider the Code when developing policies and procedures and will begin considering it as part of our processes from April 2026 at the earliest.

The Code is considered good practice for all organisations we investigate (except where there are statutory complaint handling processes in place), and we may decide to issue it as guidance to other organisations in future.

Our successful complaint handling training programme continues to develop with new modules in Adult Social Care and Children's Services complaint handling available soon. All our courses include practical interactive workshops that help participants develop their complaint handling skills. We delivered 126 online workshops during the year, reaching more than 1,700 people. To find out more visit [www.lgo.org.uk/training](http://www.lgo.org.uk/training) or get in touch at [training@lgo.org.uk](mailto:training@lgo.org.uk).

We were pleased to deliver an online complaint handling course to your staff during the year. I welcome your Council's investment in good complaint handling training and trust the course was useful to you.

Returning to the theme of continuous improvement, we recognise the importance of reflecting on our own performance. With that in mind I encourage you to share your view of our organisation via this survey: <https://www.smartsurvey.co.uk/s/ombudsman/>. Your responses will help us to assess our impact

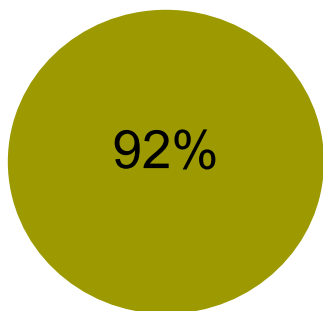
and improve our offer to you. We want to gather a range of views and welcome multiple responses from organisations, so please do share the link with relevant colleagues.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Amerdeep Somal', followed by a horizontal line.

Amerdeep Somal  
Local Government and Social Care Ombudsman  
Chair, Commission for Local Administration in England

### Complaints upheld



**92%** of complaints we investigated were upheld.

This compares to an average of **85%** in similar organisations.

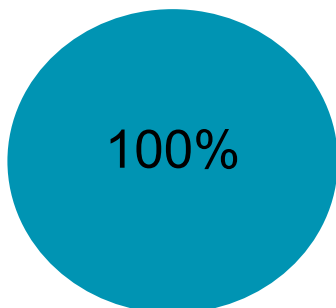
**34**  
upheld decisions

This is 4.6 upheld decisions per 100,000 residents.

The average for authorities of this type is 4.5 upheld decisions per 100,000 residents.

Statistics are based on a total of **37** investigations for the period between 1 April 2023 to 31 March 2024

### Compliance with Ombudsman recommendations



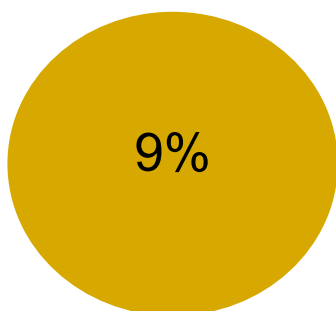
In **100%** of cases we were satisfied the organisation had successfully implemented our recommendations.

This compares to an average of **100%** in similar organisations.

Statistics are based on a total of **30** compliance outcomes for the period between 1 April 2023 to 31 March 2024

- Failure to comply with our recommendations is rare. An organisation with a compliance rate below 100% should scrutinise those complaints where it failed to comply and identify any learning.

### Satisfactory remedy provided by the organisation



In **9%** of upheld cases we found the organisation had provided a satisfactory remedy before the complaint reached the Ombudsman.

This compares to an average of **7%** in similar organisations.

**3**  
satisfactory remedy decisions

Statistics are based on a total of **34** upheld decisions for the period between 1 April 2023 to 31 March 2024



Reference	Authority	Category	Received
22009918	Oxfordshire County Council	Education & Childrens Services	18/08/23
22012023	Oxfordshire County Council	Education & Childrens Services	21/04/23
22012504	Oxfordshire County Council	Education & Childrens Services	08/08/23
22014218	Oxfordshire County Council	Education & Childrens Services	13/04/23
22016613	Oxfordshire County Council	Adult Care Services	26/04/23
22017603	Oxfordshire County Council	Education & Childrens Services	19/04/23
22017645	Oxfordshire County Council	Education & Childrens Services	19/04/23
22017647	Oxfordshire County Council	Education & Childrens Services	19/04/23
22017850	Oxfordshire County Council	Education & Childrens Services	21/04/23
23000021	Oxfordshire County Council	Education & Childrens Services	06/04/23
23000027	Oxfordshire County Council	Education & Childrens Services	06/04/23
23000227	Oxfordshire County Council	Adult Care Services	20/04/23
23000335	Oxfordshire County Council	Education & Childrens Services	05/06/23
23000575	Oxfordshire County Council	Education & Childrens Services	05/07/23
23000771	Oxfordshire County Council	Education & Childrens Services	21/04/23
23001033	Oxfordshire County Council	Education & Childrens Services	11/05/23
23001236	Oxfordshire County Council	Adult Care Services	02/05/23
23001241	Oxfordshire County Council	Education & Childrens Services	02/05/23
23001287	Oxfordshire County Council	Education & Childrens Services	18/05/23
23001478	Oxfordshire County Council	Education & Childrens Services	09/05/23
23001843	Oxfordshire County Council	Highways & Transport	12/05/23
23001972	Oxfordshire County Council	Education & Childrens Services	16/05/23
23002015	Oxfordshire County Council	Education & Childrens Services	02/06/23
23002156	Oxfordshire County Council	Corporate & Other Services	18/05/23
23002374	Oxfordshire County Council	Education & Childrens Services	23/05/23
23002467	Oxfordshire County Council	Education & Childrens Services	25/05/23
23002611	Oxfordshire County Council	Education & Childrens Services	30/05/23
23002614	Oxfordshire County Council	Corporate & Other Services	30/05/23
23002802	Oxfordshire County Council	Education & Childrens Services	01/06/23
23002950	Oxfordshire County Council	Adult Care Services	07/06/23
23003023	Oxfordshire County Council	Education & Childrens Services	06/06/23
23003116	Oxfordshire County Council	Adult Care Services	12/06/23
23003197	Oxfordshire County Council	Education & Childrens Services	08/06/23
23003387	Oxfordshire County Council	Education & Childrens Services	12/06/23
23003565	Oxfordshire County Council	Education & Childrens Services	15/06/23
23003748	Oxfordshire County Council	Corporate & Other Services	20/06/23
23003868	Oxfordshire County Council	Education & Childrens Services	21/06/23
23004122	Oxfordshire County Council	Education & Childrens Services	26/06/23

23004194	Oxfordshire County Council	Education & Childrens Services	11/07/23
23004266	Oxfordshire County Council	Corporate & Other Services	21/06/23
23004364	Oxfordshire County Council	Education & Childrens Services	29/06/23
23004410	Oxfordshire County Council	Education & Childrens Services	11/07/23
23004520	Oxfordshire County Council	Education & Childrens Services	04/07/23
23004822	Oxfordshire County Council	Highways & Transport	10/07/23
23004898	Oxfordshire County Council	Adult Care Services	11/07/23
23005078	Oxfordshire County Council	Education & Childrens Services	12/07/23
23005193	Oxfordshire County Council	Education & Childrens Services	14/07/23
23005397	Oxfordshire County Council	Education & Childrens Services	24/07/23
23005484	Oxfordshire County Council	Education & Childrens Services	18/08/23
23005512	Oxfordshire County Council	Education & Childrens Services	20/07/23
23005516	Oxfordshire County Council	Adult Care Services	26/07/23
23005871	Oxfordshire County Council	Adult Care Services	25/07/23
23006356	Oxfordshire County Council	Highways & Transport	12/10/23
23006665	Oxfordshire County Council	Education & Childrens Services	08/08/23
23006672	Oxfordshire County Council	Education & Childrens Services	18/08/23
23007097	Oxfordshire County Council	Adult Care Services	01/09/23
23007123	Oxfordshire County Council	Corporate & Other Services	14/08/23
23007197	Oxfordshire County Council	Adult Care Services	14/08/23
23007225	Oxfordshire County Council	Education & Childrens Services	22/08/23
23008228	Oxfordshire County Council	Education & Childrens Services	11/09/23
23008495	Oxfordshire County Council	Education & Childrens Services	07/09/23
23008538	Oxfordshire County Council	Adult Care Services	01/09/23
23008642	Oxfordshire County Council	Education & Childrens Services	06/09/23
23008868	Oxfordshire County Council	Education & Childrens Services	12/09/23
23009383	Oxfordshire County Council	Education & Childrens Services	27/09/23
23009519	Oxfordshire County Council	Highways & Transport	27/09/23
23009555	Oxfordshire County Council	Highways & Transport	27/09/23
23009808	Oxfordshire County Council	Education & Childrens Services	03/10/23
23009902	Oxfordshire County Council	Education & Childrens Services	05/10/23
23009913	Oxfordshire County Council	Highways & Transport	05/10/23
23010442	Oxfordshire County Council	Education & Childrens Services	13/10/23
23010568	Oxfordshire County Council	Education & Childrens Services	15/10/23
23010626	Oxfordshire County Council	Education & Childrens Services	16/10/23
23010738	Oxfordshire County Council	Education & Childrens Services	25/10/23
23010779	Oxfordshire County Council	Education & Childrens Services	18/10/23
23010817	Oxfordshire County Council	Education & Childrens Services	18/10/23
23010921	Oxfordshire County Council	Adult Care Services	11/10/23

23011270	Oxfordshire County Council	Adult Care Services	24/10/23
23012184	Oxfordshire County Council	Education & Childrens Services	14/11/23
23012355	Oxfordshire County Council	Highways & Transport	08/11/23
23012972	Oxfordshire County Council	Adult Care Services	16/11/23
23013098	Oxfordshire County Council	Education & Childrens Services	20/11/23
23013259	Oxfordshire County Council	Adult Care Services	22/11/23
23013381	Oxfordshire County Council	Corporate & Other Services	28/11/23
23013664	Oxfordshire County Council	Education & Childrens Services	30/11/23
23013767	Oxfordshire County Council	Education & Childrens Services	30/11/23
23013782	Oxfordshire County Council	Education & Childrens Services	30/11/23
23014025	Oxfordshire County Council	Highways & Transport	05/12/23
23014133	Oxfordshire County Council	Adult Care Services	20/12/23
23014461	Oxfordshire County Council	Education & Childrens Services	12/12/23
23014604	Oxfordshire County Council	Corporate & Other Services	13/12/23
23014767	Oxfordshire County Council	Adult Care Services	10/01/24
23014905	Oxfordshire County Council	Adult Care Services	04/01/24
23015048	Oxfordshire County Council	Adult Care Services	18/03/24
23015319	Oxfordshire County Council	Education & Childrens Services	03/01/24
23015538	Oxfordshire County Council	Education & Childrens Services	25/01/24
23015559	Oxfordshire County Council	Education & Childrens Services	10/01/24
23016223	Oxfordshire County Council	Education & Childrens Services	18/01/24
23016452	Oxfordshire County Council	Education & Childrens Services	24/01/24
23016510	Oxfordshire County Council	Corporate & Other Services	19/01/24
23016682	Oxfordshire County Council	Education & Childrens Services	25/01/24
23016722	Oxfordshire County Council	Education & Childrens Services	25/01/24
23017024	Oxfordshire County Council	Highways & Transport	30/01/24
23017026	Oxfordshire County Council	Adult Care Services	30/01/24
23017098	Oxfordshire County Council	Education & Childrens Services	30/01/24
23017160	Oxfordshire County Council	Education & Childrens Services	31/01/24
23017446	Oxfordshire County Council	Corporate & Other Services	06/02/24
23017799	Oxfordshire County Council	Highways & Transport	09/02/24
23018456	Oxfordshire County Council	Education & Childrens Services	21/02/24
23018492	Oxfordshire County Council	Education & Childrens Services	22/02/24
23018559	Oxfordshire County Council	Education & Childrens Services	22/02/24
23018680	Oxfordshire County Council	Other	22/02/24
23018940	Oxfordshire County Council	Adult Care Services	14/03/24
23020288	Oxfordshire County Council	Education & Childrens Services	22/03/24
23020304	Oxfordshire County Council	Adult Care Services	18/03/24
23020564	Oxfordshire County Council	Highways & Transport	22/03/24

23020751	Oxfordshire County Council	Education & Childrens Services	26/03/24
23012324	Oxfordshire County Council	Education & Childrens Services	08/11/23

Reference	Authority	Category	Decided	Decision	Decision Reason	Remedy	Service improvement recommendations
22009052	Oxfordshire County Council	Education & Childrens Services	03/04/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance,Procedure or policy change/review	The Council has agreed to consider how it manages its internal process for altering names of service users who have gone through gender transition to ensure it does not inadvertently disclose sensitive information. The Council should ensure staff who may deal with sensitive information about transgender children are adequately trained on how to do so to avoid inadvertently disclosing a person's gender information who would not otherwise need to be aware of this information.
22009918	Oxfordshire County Council	Education & Childrens Services	20/09/23	Closed after initial enquiries	Other Agency better placed		
22010056	Oxfordshire County Council	Education & Childrens Services	23/08/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance,Provide services to person affected	The Council has agreed to remind relevant staff of the need for child protection enquiries to be concluded when started and the importance of speaking to children alone to seek their views. The Council failed to complete one of its child protection enquiries for the children in this case and did not consult sufficient health professionals during its child protection proceedings. It has agreed to review what caused the Council to drift and act indecisively with regards to whether it enforced attendance or re-considered the suitability of the education being provided to the children.
22011357	Oxfordshire County Council	Education & Childrens Services	09/06/23	Upheld	fault & inj	Apology,Procedure or policy change/review,Provide training and/or guidance	The Council has agreed to review its procedures for children out of school to ensure it carries out regular reviews of children it knows are missing in education. This is to ensure it takes timely, appropriate action to support the child back into education without delay or to consider whether it is appropriate to offer alternative provision. The Council has agreed to remind relevant staff to respond to complaints in a timely manner in line with its complaint handling policy.
22011673	Oxfordshire County Council	Education & Childrens Services	28/06/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service	
22012000	Oxfordshire County Council	Education & Childrens Services	13/07/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Provide training and/or guidance	The Council has agreed to remind relevant staff of the Council's duties under law and guidance to provide alternative provision when a child of statutory school age is out of school for health or other reasons. The Council should consider sharing a copy of our focus report Out of School....Out of sight? and this final decision with the reminder. The Council has agreed to remind relevant staff to ensure they obtain EHCP review documentation, issue notices within timescales, approach school settings in good time, consult professionals in good time, issue the EHCP within timescales and keep young people and parents informed. The Council has agreed to ensure relevant staff are made aware of the importance of making and keeping clear and accurate records of their decision making in respect of personal budget requests.
22012023	Oxfordshire County Council	Education & Childrens Services	11/10/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial Redress: Quantifiable Loss	
22012504	Oxfordshire County Council	Education & Childrens Services	11/01/24	Upheld	fault & inj - no further action organisation already remedied		
22012848	Oxfordshire County Council	Education & Childrens Services	16/05/23	Upheld	fault & inj	Apology,Financial redress: Loss of service,Financial redress: Avoidable distress/time and trouble,Procedure or policy change/review,Provide training and/or guidance	The Council will ensure all front-line Special Educational Needs staff and their managers review our Focus Report "Out of school, out of sight?" of July 2022. The Council will provide us with the details of how it monitors education of children who are out of school.
22013657	Oxfordshire County Council	Education & Childrens Services	20/06/23	Upheld	fault & inj	Financial redress: Avoidable distress/time and trouble	
22013701	Oxfordshire County Council	Adult Care Services	20/06/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Procedure or policy change/review,Provide training and/or guidance	The Council will draw up an action plan to address the following concerns: record keeping, recording the time and duration of care calls accurately and tailoring care plans to individual needs. The Council will update the action plan to include a summary of improvements made by the Care Provider following input from its Quality Improvement Team. Ensure officers involved in the Council's complaint response have received training on how to draft complaint responses and provide a copy of the training material. Ensure the Quality Improvement Team has completed training referred to in the Council's enquiry response and provide copies of the training material.
22013912	Oxfordshire County Council	Education & Childrens Services	21/06/23	Upheld	fault & inj	Financial redress: Avoidable distress/time and trouble,Procedure or policy change/review	The Council will amend any policy or protocol document to ensure it correctly states when Stage Two timescales start within the statutory complaints process; when it is requested in writing. This change should be sent to all staff involved in this procedure.
22014216	Oxfordshire County Council	Education & Childrens Services	04/09/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Provide training and/or guidance	The Council will send written reminders to relevant staff of the Council's responsibilities under Section 19 of the Education Act 1996 when it is made aware a child is attending school part-time. This should cover what the Council should consider when assessing the suitability of education and whether to provide or work towards full-time education for the child.
22014564	Oxfordshire County Council	Education & Childrens Services	30/06/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Provide training and/or guidance,Procedure or policy change/review	The Council will review its procedures for consulting for new education placements for children with Education, Health and Care plans. In particular, it will ensure its staff are consulting early enough and with sufficient providers to prevent unnecessary delays in children accessing a new education placement. The Council will remind all its Special Educational Needs staff that it is the Council's duty to ensure children receive the provision set out in their Education, Health and Care plans, and an appropriate education under section 19 of the Education Act, and that those duties cannot be delegated to a school. The Council will discuss the findings of an investigation into how it issued an Education, Health and Care plan, a suitable education and specialist education for a child at an appropriate committee or cabinet meeting. This is to ensure the Council's leaders are aware of the delay finalising the Education, Health and Care plan, its poor communication with the family and its failure to provide a child with suitable education. The Council will consider if additional actions are needed to improve its services.
22014617	Oxfordshire County Council	Education & Childrens Services	01/08/23	Upheld	fault & inj	Financial redress: Avoidable distress/time and trouble	
22016591	Oxfordshire County Council	Education & Childrens Services	14/08/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service	
22016613	Oxfordshire County Council	Adult Care Services	28/04/23	Advice given	Previously considered and decided		
22016710	Oxfordshire County Council	Education & Childrens Services	21/08/23	Upheld	fault & inj	Apology,Financial redress: Loss of service,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance,Provide services to person affected	The Council has agreed to arrange training to ensure council officers are aware of the Council's duties under Section 19 of The Education Act 1996 to provide provision or suitable education for children of compulsory age who cannot attend school because of exclusion, medical reasons or otherwise.
22016812	Oxfordshire County Council	Education & Childrens Services	18/04/23	Closed after initial enquiries	Other Agency better placed		
22016873	Oxfordshire County Council	Education & Childrens Services	12/04/23	Closed after initial enquiries	26(6)(a) tribunal SENDIST		
22016944	Oxfordshire County Council	Adult Care Services	21/08/23	Upheld	fault no inj		
22017068	Oxfordshire County Council	Education & Childrens Services	26/07/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble	
22017249	Oxfordshire County Council	Education & Childrens Services	27/09/23	Upheld	fault & inj	Apology,Financial redress: Loss of service,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance,Procedure or policy change/review	The Council has agreed to remind relevant Special Educational Needs and Disabilities staff of the duty to consider alternative provision in line with statutory guidance once it becomes aware a child is not attending school. The Council has agreed to explain to the Ombudsman what action it has taken or intends to take to reduce delays in issuing amended Education, Health and Care plans following annual reviews.
22017567	Oxfordshire County Council	Education & Childrens Services	15/05/23	Referred back for local resolution	Premature Decision - referred to Organisation		

22017603	Oxfordshire County Council	Education & Childrens Services	20/09/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance	The Council will remind relevant staff to finalise Education, Health and Care plans within the statutory timescales and to check the school or college named in section 1 is appropriate for the person's age and stage of education, especially where it is a continuation of a placement for post 19 education. The Council will also remind relevant staff to ensure young people and their parents are kept regularly informed during the Education, Health and Care plan review process, especially where it continues outside of the statutory timescales.
22017645	Oxfordshire County Council	Education & Childrens Services	11/05/23	Closed after initial enquiries	Other reason not to investigate		
22017647	Oxfordshire County Council	Education & Childrens Services	11/05/23	Advice given	Previously considered and decided		
22017656	Oxfordshire County Council	Education & Childrens Services	18/04/23	Closed after initial enquiries	Other Agency better placed		
22017850	Oxfordshire County Council	Education & Childrens Services	21/04/23	Referred back for local resolution	Premature Decision - advice given		
23000021	Oxfordshire County Council	Education & Childrens Services	06/04/23	Referred back for local resolution	Premature Decision - advice given		
23000027	Oxfordshire County Council	Education & Childrens Services	15/05/23	Closed after initial enquiries	Sch 5.1 court proceedings		
23000227	Oxfordshire County Council	Adult Care Services	17/05/23	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
23000335	Oxfordshire County Council	Education & Childrens Services	07/06/23	Upheld	Injustice remedied during organisations complaint processes		
23000575	Oxfordshire County Council	Education & Childrens Services	02/01/24	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Improved BinJ remedy,Provide services to person affected	
23000771	Oxfordshire County Council	Education & Childrens Services	27/09/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Provide training and/or guidance,Procedure or policy change/review	Review its processes to ensure when a child is unable to attend a school alternative education provided by the Council is suitable, full-time and on par with what a child would receive within school and that alternative provision is put in place without delay. Remind relevant officers of the need to finalise Education, Health and Care Plans within the statutory timescales.
23001033	Oxfordshire County Council	Education & Childrens Services	11/05/23	Referred back for local resolution	Premature Decision - advice given		
23001236	Oxfordshire County Council	Adult Care Services	02/05/23	Referred back for local resolution	Premature Decision - advice given		
23001241	Oxfordshire County Council	Education & Childrens Services	02/05/23	Referred back for local resolution	Premature Decision - advice given		
23001287	Oxfordshire County Council	Education & Childrens Services	18/05/23	Referred back for local resolution	Premature Decision - advice given		
23001478	Oxfordshire County Council	Education & Childrens Services	19/09/23	Not Upheld	no fault		
23001843	Oxfordshire County Council	Highways & Transport	17/05/23	Closed after initial enquiries	26(6)(c) Court remedy		
23001972	Oxfordshire County Council	Education & Childrens Services	27/09/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Provide training and/or guidance,Provide services to person affected	Provide evidence of the training given to staff on statutory processes and communication.
23002015	Oxfordshire County Council	Education & Childrens Services	02/06/23	Referred back for local resolution	Premature Decision - advice given		
23002156	Oxfordshire County Council	Corporate & Other Services	28/06/23	Closed after initial enquiries	Not warranted by alleged fault		
23002374	Oxfordshire County Council	Education & Childrens Services	07/06/23	Closed after initial enquiries	Sch 5.1 court proceedings		
23002467	Oxfordshire County Council	Education & Childrens Services	25/05/23	Referred back for local resolution	Premature Decision - advice given		
23002611	Oxfordshire County Council	Education & Childrens Services	30/05/23	Referred back for local resolution	Premature Decision - advice given		
23002614	Oxfordshire County Council	Corporate & Other Services	01/06/23	Closed after initial enquiries	Sch 5.4 personnel		
23002634	Oxfordshire County Council	Education & Childrens Services	03/11/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Procedure or policy change/review	Review its policy relating to its funding arrangements with a view to mitigating any possible delays in future. The Council should inform the Ombudsman of the outcome of its review.
23002639	Oxfordshire County Council	Adult Care Services	04/09/23	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
23002633	Oxfordshire County Council	Education & Childrens Services	12/07/23	Upheld	Injustice remedied during LGO consideration	Provide services to person affected	
23002636	Oxfordshire County Council	Adult Care Services	24/11/23	Upheld	fault & inj - no further action organisation already remedied		
23002637	Oxfordshire County Council	Education & Childrens Services	25/10/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Provide training and/or guidance	Issue written reminders to relevant staff to ensure they are aware of • The Council's duty to issue the amended EHC plan as soon as practicable and within eight weeks of the date it sent the EHC plan and proposed amendments to the parents; • the Council's duties under section 19 of the Education Act 1996 to provide provision or suitable education for children of compulsory age who cannot attend school because of exclusion, medical reasons or otherwise.
23003387	Oxfordshire County Council	Education & Childrens Services	28/11/23	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Procedure or policy change/review	The Council will provide evidence to the Ombudsman of its long-term plan to access or recruit further educational psychologists.
23003565	Oxfordshire County Council	Education & Childrens Services	15/06/23	Referred back for local resolution	Premature Decision - advice given		
23003748	Oxfordshire County Council	Corporate & Other Services	06/07/23	Closed after initial enquiries	Not warranted by alleged fault		
23003868	Oxfordshire County Council	Education & Childrens Services	27/07/23	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
23004122	Oxfordshire County Council	Education & Childrens Services	21/07/23	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
23004194	Oxfordshire County Council	Education & Childrens Services	11/07/23	Referred back for local resolution	Premature Decision - advice given		
23004266	Oxfordshire County Council	Corporate & Other Services	22/06/23	Closed after initial enquiries	Other Agency better placed		
23004364	Oxfordshire County Council	Education & Childrens Services	18/07/23	Closed after initial enquiries	Not warranted by alleged fault		
23004410	Oxfordshire County Council	Education & Childrens Services	01/09/23	Upheld	Injustice remedied during LGO consideration	Financial redress: Avoidable distress/time and trouble	
23004520	Oxfordshire County Council	Education & Childrens Services	22/08/23	Closed after initial enquiries	26B(2) not made in 12 months		
23004822	Oxfordshire County Council	Highways & Transport	08/08/23	Referred back for local resolution	Premature Decision - referred to Organisation		
23004898	Oxfordshire County Council	Adult Care Services	16/08/23	Closed after initial enquiries	Not warranted by alleged injustice		
23005078	Oxfordshire County Council	Education & Childrens Services	06/11/23	Not Upheld	No worthwhile outcome achievable by further investigation		
23005193	Oxfordshire County Council	Education & Childrens Services	14/07/23	Referred back for local resolution	Premature Decision - advice given		
23005397	Oxfordshire County Council	Education & Childrens Services	29/08/23	Closed after initial enquiries	26B(2) not made in 12 months		
23005484	Oxfordshire County Council	Education & Childrens Services	21/09/23	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
23005512	Oxfordshire County Council	Education & Childrens Services	16/01/24	Upheld	fault & inj	Financial redress: Loss of service,Procedure or policy change/review	The Council will review why it took three months to issue its decision to amend a child's Education, Health and Care Plan. If the Council identifies flaws in its process or areas for improvement, it will prepare an action plan setting out how it will address those issues.
23005516	Oxfordshire County Council	Adult Care Services	26/07/23	Referred back for local resolution	Premature Decision - referred to Organisation		
23005871	Oxfordshire County Council	Adult Care Services	25/07/23	Referred back for local resolution	Premature Decision - advice given		
23006356	Oxfordshire County Council	Highways & Transport	06/11/23	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
23006665	Oxfordshire County Council	Education & Childrens Services	09/01/24	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Procedure or policy change/review	The Council will review its procedures for carrying out due-diligence when concerns are raised that a child is not receiving education in line with an Education, Health and Care Plan. This is to ensure processes are in place for the Council to take action at an early stage, and if necessary consider whether alternative provision is appropriate.
23006672	Oxfordshire County Council	Education & Childrens Services	22/09/23	Closed after initial enquiries	Not warranted by alleged injustice		
23007097	Oxfordshire County Council	Adult Care Services	16/10/23	Closed after initial enquiries	26B(2) not made in 12 months		
23007123	Oxfordshire County Council	Corporate & Other Services	30/08/23	Closed after initial enquiries	Not warranted by alleged fault		
23007197	Oxfordshire County Council	Adult Care Services	22/09/23	Closed after initial enquiries	Not warranted by alleged fault		
23007225	Oxfordshire County Council	Education & Childrens Services	22/08/23	Referred back for local resolution	Premature Decision - advice given		
23008495	Oxfordshire County Council	Education & Childrens Services	06/10/23	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
23008642	Oxfordshire County Council	Education & Childrens Services	22/03/24	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble	
23008868	Oxfordshire County Council	Education & Childrens Services	16/10/23	Closed after initial enquiries	Not warranted by alleged injustice		
23009383	Oxfordshire County Council	Education & Childrens Services	27/09/23	Incomplete/Invalid	Insufficient information to proceed and PA advised		
23009519	Oxfordshire County Council	Highways & Transport	17/10/23	Closed after initial enquiries	26(6)(c) Court remedy		

23009555	Oxfordshire County Council	Highways & Transport	16/10/23	Closed after initial enquiries	Not warranted by alleged fault		
23009808	Oxfordshire County Council	Education & Childrens Services	28/03/24	Not Upheld	Other reason not to continue with investigation		
23009902	Oxfordshire County Council	Education & Childrens Services	05/10/23	Referred back for local resolution	Premature Decision - advice given		
23009913	Oxfordshire County Council	Highways & Transport	02/11/23	Closed after initial enquiries	Not warranted by alleged injustice		
23010568	Oxfordshire County Council	Education & Childrens Services	07/11/23	Closed after initial enquiries	26(6)(a) tribunal SENDIST		
23010738	Oxfordshire County Council	Education & Childrens Services	21/11/23	Closed after initial enquiries	Not warranted by alleged injustice		
23010779	Oxfordshire County Council	Education & Childrens Services	20/11/23	Closed after initial enquiries	Sch 5.1 court proceedings		
23010817	Oxfordshire County Council	Education & Childrens Services	18/10/23	Referred back for local resolution	Premature Decision - advice given		
23010921	Oxfordshire County Council	Adult Care Services	19/12/23	Referred back for local resolution	Premature Decision - referred to Organisation		
23012355	Oxfordshire County Council	Highways & Transport	08/11/23	Referred back for local resolution	Premature Decision - advice given		
23012972	Oxfordshire County Council	Adult Care Services	16/11/23	Incomplete/Invalid	Insufficient information to proceed and PA advised		
23013098	Oxfordshire County Council	Education & Childrens Services	09/01/24	Closed after initial enquiries	Not warranted by alleged injustice		
23013259	Oxfordshire County Council	Adult Care Services	22/11/23	Referred back for local resolution	Premature Decision - advice given		
23013381	Oxfordshire County Council	Corporate & Other Services	06/12/23	Closed after initial enquiries	Not warranted by alleged injustice		
23013664	Oxfordshire County Council	Education & Childrens Services	19/01/24	Closed after initial enquiries	Other Agency better placed		
23013782	Oxfordshire County Council	Education & Childrens Services	18/01/24	Referred back for local resolution	Premature Decision - advised		
23014025	Oxfordshire County Council	Highways & Transport	23/01/24	Closed after initial enquiries	26B(2) not made in 12 months		
23014461	Oxfordshire County Council	Education & Childrens Services	02/02/24	Referred back for local resolution	Premature Decision - advised		
23014604	Oxfordshire County Council	Corporate & Other Services	14/12/23	Closed after initial enquiries	Sch 5.4 personnel		
23014905	Oxfordshire County Council	Adult Care Services	04/01/24	Referred back for local resolution	Premature Decision - advice given		
23015319	Oxfordshire County Council	Education & Childrens Services	09/02/24	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
23015538	Oxfordshire County Council	Education & Childrens Services	12/03/24	Closed after initial enquiries	26(6)(a) tribunal SENDIST		
23016223	Oxfordshire County Council	Education & Childrens Services	18/01/24	Incomplete/Invalid	Insufficient information to proceed and PA advised		
23016452	Oxfordshire County Council	Education & Childrens Services	24/01/24	Referred back for local resolution	Premature Decision - advice given		
23016510	Oxfordshire County Council	Corporate & Other Services	04/03/24	Closed after initial enquiries	Not warranted by alleged fault		
23016682	Oxfordshire County Council	Education & Childrens Services	29/02/24	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
23016722	Oxfordshire County Council	Education & Childrens Services	28/02/24	Referred back for local resolution	Premature Decision - referred to Organisation		
23017024	Oxfordshire County Council	Highways & Transport	29/02/24	Advice given	Previously considered and decided		
23017026	Oxfordshire County Council	Adult Care Services	30/01/24	Referred back for local resolution	Premature Decision - advice given		
23017098	Oxfordshire County Council	Education & Childrens Services	30/01/24	Closed after initial enquiries	Not warranted by alleged injustice		
23017160	Oxfordshire County Council	Education & Childrens Services	31/01/24	Referred back for local resolution	Premature Decision - advice given		
23017446	Oxfordshire County Council	Corporate & Other Services	28/03/24	Closed after initial enquiries	Not warranted by alleged injustice		
23017799	Oxfordshire County Council	Highways & Transport	21/03/24	Closed after initial enquiries	Not warranted by alleged fault		
23018492	Oxfordshire County Council	Education & Childrens Services	25/03/24	Closed after initial enquiries	Sch 5.1 court proceedings		
23018559	Oxfordshire County Council	Education & Childrens Services	22/02/24	Referred back for local resolution	Premature Decision - advice given		
23018680	Oxfordshire County Council	Other	22/02/24	Incomplete/Invalid	Insufficient information to proceed and PA advised		
23020304	Oxfordshire County Council	Adult Care Services	18/03/24	Incomplete/Invalid	Insufficient information to proceed and PA advised		
21005436	Oxfordshire County Council	Adult Care Services	19/09/23	Upheld	fault & inj	Apology,Provide information/advice to person affected,Financial redress: Avoidable distress/time and trouble,Provide services to person affected,Procedure or policy change/review	The Council will introduce a policy, clarifying communication principles when providing social care services to people for whom others hold a Lasting Power of Attorney.
23012334	Oxfordshire County Council	Education & Childrens Services	08/11/23	Referred back for local resolution	Premature Decision - advice given		

Reference	Authority	Category	Decided	Remedy	Remedy Target Date	Remedy Achieved Date	Satisfaction with Compliance
22000090	Oxfordshire County Council	Education & Childrens Services	18/01/23	Apology Provide services to person affected Financial redress: Loss of service Procedure or policy change/review Financial redress: Avoidable distress/time and trouble Provide training and/or guidance	18/04/23	11/07/23	Remedy completed late
22009052	Oxfordshire County Council	Education & Childrens Services	02/04/23	Apology Financial redress: Avoidable distress/time and trouble Provide training and/or guidance Procedure or policy change/review	26/06/23	04/07/23	Remedy completed late
22009852	Oxfordshire County Council	Education & Childrens Services	03/03/23	Apology Financial redress: Avoidable distress/time and trouble	03/04/23	26/04/23	Remedy completed late
22010056	Oxfordshire County Council	Education & Childrens Services	22/08/23	Apology Financial redress: Avoidable distress/time and trouble Provide training and/or guidance Provide services to person affected	23/11/23	08/12/23	Remedy completed late
22011357	Oxfordshire County Council	Education & Childrens Services	08/06/23	Apology Procedure or policy change/review Provide training and/or guidance	10/07/23	05/07/23	Remedy complete and satisfied
22011673	Oxfordshire County Council	Education & Childrens Services	27/06/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service	28/07/23	10/07/23	Remedy complete and satisfied
22012000	Oxfordshire County Council	Education & Childrens Services	12/07/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Provide training and/or guidance	13/10/23	12/10/23	Remedy complete and satisfied
22012023	Oxfordshire County Council	Education & Childrens Services	10/10/23	Apology Financial redress: Avoidable distress/time and trouble Financial Redress: Quantifiable Loss	13/11/23	10/11/23	Remedy complete and satisfied
22012848	Oxfordshire County Council	Education & Childrens Services	15/05/23	Apology Financial redress: Loss of service Financial redress: Avoidable distress/time and trouble Procedure or policy change/review Provide training and/or guidance	16/08/23	20/08/23	Remedy complete and satisfied
22013657	Oxfordshire County Council	Education & Childrens Services	19/06/23	Financial redress: Avoidable distress/time and trouble	20/07/23	19/07/23	Remedy complete and satisfied
22013701	Oxfordshire County Council	Adult Care Services	19/06/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Procedure or policy change/review Provide training and/or guidance	20/09/23	14/09/23	Remedy not complete but satisfied
22013912	Oxfordshire County Council	Education & Childrens Services	20/06/23	Financial redress: Avoidable distress/time and trouble Procedure or policy change/review	21/09/23	16/07/23	Remedy complete and satisfied
22014218	Oxfordshire County Council	Education & Childrens Services	03/09/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Provide training and/or guidance	04/12/23	29/11/23	Remedy complete and satisfied



22014564	Oxfordshire County Council	Education & Childrens Services	29/06/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Provide training and/or guidance Procedure or policy change/review	02/10/23	09/10/23	Remedy complete and satisfied
22014617	Oxfordshire County Council	Education & Childrens Services	31/07/23	Financial redress: Avoidable distress/time and trouble	01/09/23	05/09/23	Remedy completed late
22016591	Oxfordshire County Council	Education & Childrens Services	13/08/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service	14/09/23	06/09/23	Remedy complete and satisfied
22016710	Oxfordshire County Council	Education & Childrens Services	20/08/23	Apology Financial redress: Loss of service Financial redress: Avoidable distress/time and trouble Provide training and/or guidance Provide services to person affected	21/11/23	24/09/23	Remedy complete and satisfied
22017068	Oxfordshire County Council	Education & Childrens Services	25/07/23	Apology Financial redress: Avoidable distress/time and trouble	29/08/23	05/09/23	Remedy completed late
22017249	Oxfordshire County Council	Education & Childrens Services	26/09/23	Apology Financial redress: Loss of service Financial redress: Avoidable distress/time and trouble Provide training and/or guidance Procedure or policy change/review	27/10/23	24/10/23	Remedy complete and satisfied
22017603	Oxfordshire County Council	Education & Childrens Services	19/09/23	Apology Financial redress: Avoidable distress/time and trouble Provide training and/or guidance	20/12/23	20/12/23	Remedy complete and satisfied
23000575	Oxfordshire County Council	Education & Childrens Services	02/01/24	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Improved BinJ remedy Provide services to person affected	05/02/24	05/02/24	Remedy complete and satisfied
23000771	Oxfordshire County Council	Education & Childrens Services	26/09/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Provide training and/or guidance Procedure or policy change/review	27/10/23	25/10/23	Remedy complete and satisfied
23001972	Oxfordshire County Council	Education & Childrens Services	26/09/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Provide training and/or guidance Provide services to person affected	27/10/23	01/11/23	Remedy complete and satisfied
23002802	Oxfordshire County Council	Education & Childrens Services	03/11/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Procedure or policy change/review	05/01/24	03/01/24	Remedy complete and satisfied
23003023	Oxfordshire County Council	Education & Childrens Services	11/07/23	Provide services to person affected	21/08/23	09/08/23	Remedy complete and satisfied
23003197	Oxfordshire County Council	Education & Childrens Services	24/10/23	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Provide training and/or guidance	25/12/23	24/11/23	Remedy complete and satisfied
23003387	Oxfordshire County Council	Education & Childrens Services	28/11/23	Apology Financial redress: Avoidable distress/time and trouble Procedure or policy change/review	28/01/24	22/01/24	Remedy complete and satisfied

23004410	Oxfordshire County Council	Education & Childrens Services	31/08/23	Financial redress: Avoidable distress/time and trouble	29/09/23	10/09/23	Remedy complete and satisfied
23005512	Oxfordshire County Council	Education & Childrens Services	16/01/24	Financial redress: Loss of service Procedure or policy change/review	16/02/24	27/02/24	Remedy complete and satisfied
23006665	Oxfordshire County Council	Education & Childrens Services	09/01/24	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service Procedure or policy change/review	09/02/24	12/02/24	Remedy complete and satisfied

## Explanatory notes

### Cases received

Cases with a recorded received date between 1 April 2023 and 31 March 2024. Status as of 9 April 2024.

### Cases decided

Cases with a recorded decision date between 1 April 2023 and 31 March 2024. Status as of 9 April 2024. Some cases may have been reopened since that date, with either a decision outcome pending or a new decision

We report our decisions by the following outcomes:

**Invalid or incomplete:** We were not given enough information to consider the issue.

**Advice given:** We provided early advice or explained where to go for the right help.

**Referred back for local resolution:** We found the complaint was brought to us too early because the

**Closed after initial enquiries:** We assessed the complaint but decided against completing an investigation.

This might be because the law says we're not allowed to investigate it, or because it would not be an effective

**Upheld:** We completed an investigation and found evidence of fault, or we found the organisation accepted

**Not upheld:** We completed an investigation but did not find evidence of fault.

### Compliance outcomes

Cases with a recorded remedy achieved date between 1 April 2023 and 31 March 2024. Status as of 15 May 2024. The relevant date is the date of compliance with the recommendations (for example, the date on an apology letter) rather than the date the evidence is provided to us. If we were notified after 15 May 2024 of a

Some cases may be marked as 'Remedy completed late' even when the remedy achieved date is before the remedy target date. This happens because the target date covers all remedies (service improvements and personal remedies). As service improvements often have a longer timescale for completion, we will mark a

# Annual Review of Local Government Complaints

July 2024





# Ombudsman's foreword

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I was delighted to be appointed to the role of Local Government and Social Care Ombudsman in February 2024 and am pleased to reflect on the year and present our Review of Local Government Complaints for 2023–24. Having previous experience of complaints in other sectors I am excited to work within the local government and social care sectors in a role that can bring about significant change for individuals and communities, both locally and nationally.

Observing the local government landscape, it is abundantly clear there are significant challenges, in particular the task of achieving financial stability when faced with rising demand on services. All authorities, regardless of type, size, or geography, are facing sizeable issues, but some concerns stand out as systemic; in particular, the strain on Special Educational Needs (SEN) & Disability Services. We have regularly highlighted the issues families face in getting the SEN support they are entitled to, and it is clear that action at a national policy level is needed and now.

The complaints that come to us provide great insight into individual organisations and the sector. Nationally, our data shows rising numbers of complaints received, an increase in the number of complaints we uphold, and it has highlighted ongoing issues within SEN, housing and adult social care services. The data we publish alongside this report, and [our interactive map](#) are great places to start to understand the local and national picture. This year we have included a new statistic for upheld complaints by population size. This gives an extra layer of local context to the statistics making it even simpler to compare authorities.

Our dual role is to provide personal redress and support sector improvement. Even in these challenging times, we remain committed to supporting individuals to seek redress and make proportionate recommendations to put things right. Importantly, we look beyond the personal remedy and make wider recommendations to prevent the same fault from affecting others. This is how to get maximum value from investigations, moving from the transactional processing of individual complaints to influencing system change and service improvement for longer term benefit.

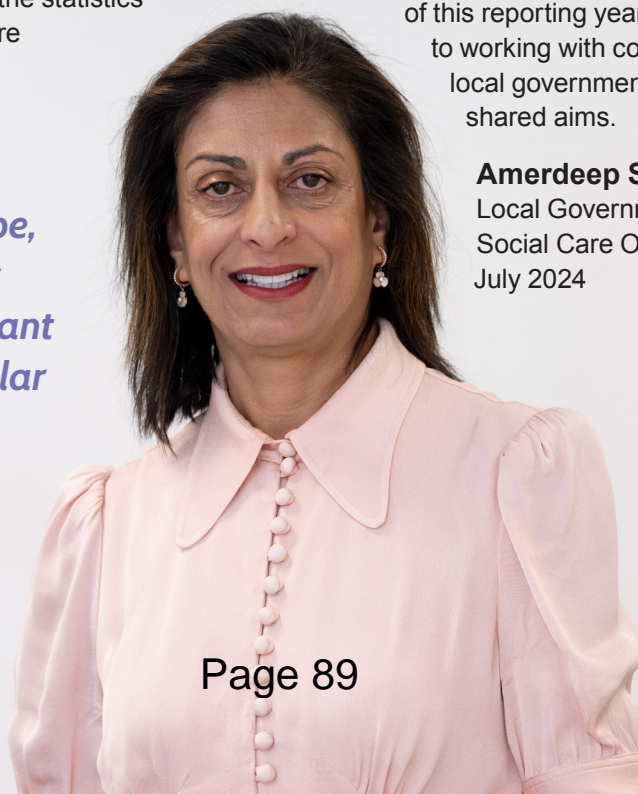
This is why oversight of complaints is so important, and we are increasingly using our data to help authorities spot issues before they escalate. More broadly, we play an important role in supporting oversight of the sector by sharing data and working with national bodies and government departments to improve understanding of the challenges being faced. I encourage authorities to take a similar approach and to use complaints information to identify early warning signs of service failure. There are best practice resources later in this report that will help you to take valuable learning from complaints.

This year's report is focused on data that will help authorities to evaluate and benchmark their performance and resources to support better complaint management. We welcome your feedback on the report, which can be sent to [Omblocalgovreview@lgo.org.uk](mailto:Omblocalgovreview@lgo.org.uk)

I thank my predecessor, Interim Ombudsman, Paul Najsarek, for leading the organisation for most of this reporting year and I look forward to working with colleagues across the local government sector to achieve our shared aims.

**Amerdeep Somal**  
Local Government and  
Social Care Ombudsman  
July 2024

*Observing the local government landscape, it is abundantly clear that there are significant challenges, in particular the task of achieving financial stability when faced with rising demand on services*



# 2023-24 Data headlines

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Complaints Received

**17,937**



Complaints Decided

**17,126**



Complaints Investigated

**4,003**



Complaints Upheld\*

**3,215**



**12%**

Satisfactory remedies\*\*



**99.5%**

Compliance with our  
recommendations



**80%**

Uphold rate



**5.6**

Upheld complaints per  
100,000 residents\*\*\*

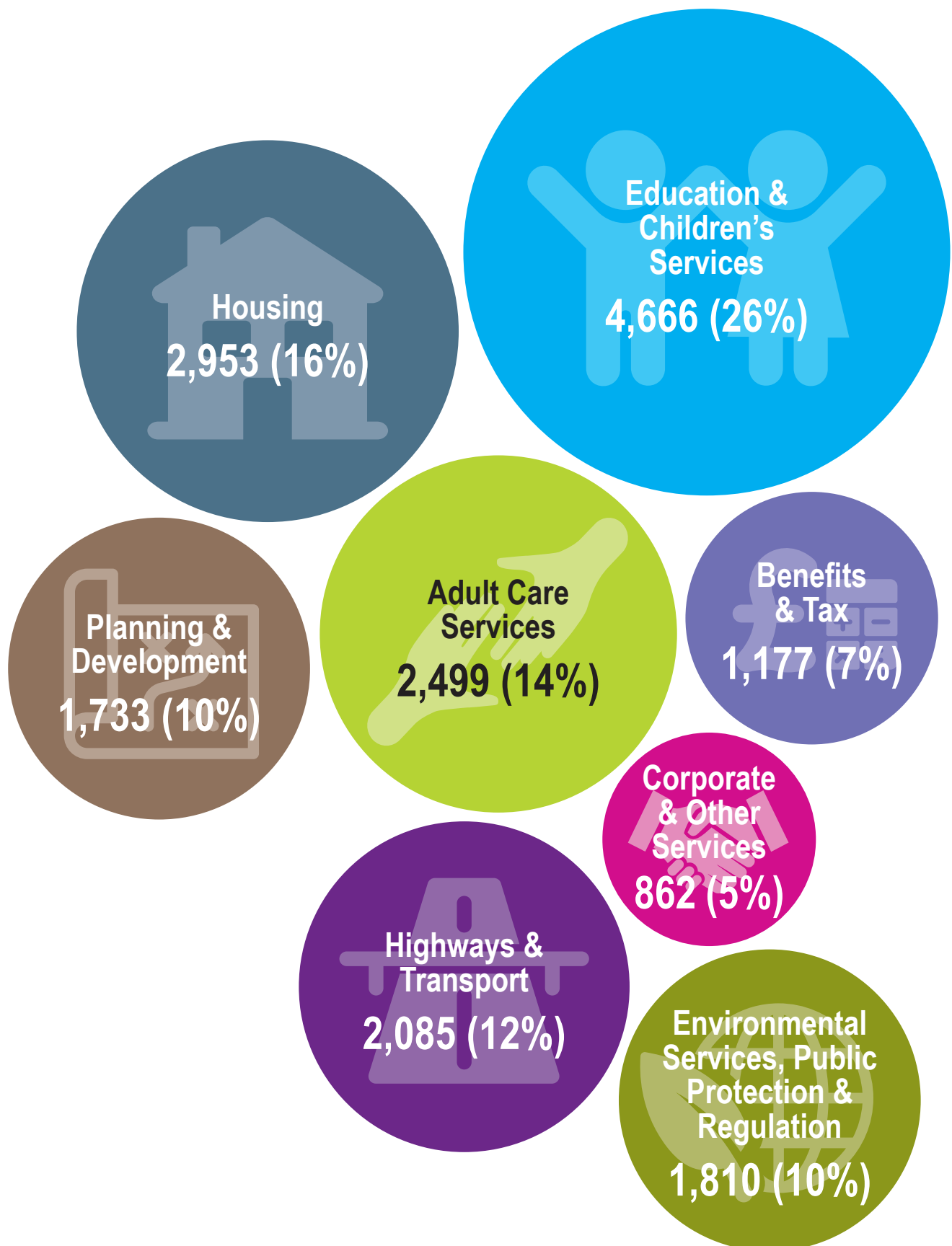
\* Includes cases where we found the organisation accepted fault early on.

\*\* We agreed with how the authority had offered to put things right.

\*\*\* Includes only the following authority types: County Councils, District Councils, London Boroughs, Metropolitan Councils, Unitary Authorities.

# Complaints and enquiries received

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See pages 9–18 for data by service area and council type

# Key service areas: the Ombudsman's view

## Adult Social Care

Adult social care services continue to be in enormous demand. In 2023–24, 14% of all the complaints we received were about adult social care and we upheld 80% of the complaints we investigated. They show that discharging their statutory requirements and delivering services that people are entitled to is a significant challenge for local authorities across the country.

Cases are often complex across all age groups, requiring extensive interaction between professionals because of the wide range of organisations that are often involved in providing care. It is often assumed that the need for adult social care is predominantly amongst older people, but we see a significant proportion of cases that involve younger adults who need support to have an acceptable quality of life and enable them to play a meaningful role in society.

In 2023–24:

**14%** & **80%**  
of the complaints we received were about adult social care. of the complaints we investigated were upheld.

Alongside the complexity of individual cases, the system itself is complicated and is a significant challenge for people to navigate at a difficult point in their lives.

The main issues we see in our casework are delays in the assessment of people's needs, a failure to put the individual at the heart of the process and in communicating with them, and their families, effectively.

Assessments are often delayed and, when they do happen, often focus on what fits in with the system's offer rather than the individual needs of the person as required by the Care Act. Families, and the

people receiving care, are often not communicated with in good time or effectively and can find the information they receive too complicated to understand or ask questions about.

We see staff shortages and a high turnover of staff resulting in disruption to care and, in some cases, confusion about financial arrangements and responsibilities. The lack of workforce resilience is having a significant impact on people in need of support across England.

The health and care system needs to prioritise communication with people who use its services. Doing so would not only improve people's experience of using the care system but also reduce the demand caused by a lack of information. When people understand what is happening and feel involved in their care, they are less likely to chase for updates or to raise their concerns as complaints. The issue of communication was highlighted in our joint report with the Parliamentary and Health Service Ombudsman '[People not structures](#)' released in July 2024.

Creating a sufficient social care workforce needs to be a national priority. The issue needs to be grasped firmly – with action prioritised – and a short, medium and long term approach developed to address the impact on people's lives when they need support the most.

## Special Educational Needs

Our casework is dominated by complaints about special educational needs provision. Education complaints made up 26% of all the complaints we received in 2023–24 and were 42% of all the cases we upheld. We found fault in 92% of the education cases we investigated, and the numbers are increasing rapidly.

The key issues are failures by councils to carry out Education, Health and Care (EHC) Plan assessments

*The issue of communication was highlighted in our joint report with the Parliamentary and Health Service Ombudsman '[People not structures](#)'*







**We found fault in  
92%  
of the education complaints  
we investigated.**

and reviews in good time and not providing the support stated in a EHC Plan once a child has one. These issues are often compounded by parents not receiving adequate information about what is happening to provide for their child's needs.

There has been no lack of comment from key players in this field, including the Education Select Committee, and in the media about the critical state of the support system for children with special educational needs and disabilities.

We have repeatedly made our position clear. The system is simply not working for children, families or local authorities: the money available is not sufficient to provide the services that children are entitled to, many organisations are severely understaffed and in many areas suitable and affordable support does not exist. It means young people, and their families, don't get the help they need and lose vital weeks, months and years of education and development as a result. They don't get that time back. No-one wins in the current system.

The issues within the wider special educational needs system are myriad and addressing them in isolation is not the answer. This crisis has been 10 years in the making; both councils and the government should have anticipated the issues, and planned for the future, when the Children and Families Act 2014 was brought in and demand for EHC Plans started to increase.

The required staff, including highly specialist roles like Educational Psychologists, cannot be trained overnight, and so this situation will not be resolved without significant input on a national scale.

The government must get a strong and comprehensive grip of this issue, right from reviewing the 2014 legislation through to ensuring the resources are in place, and retained, to support children how and when they need it. Special educational needs provision is an existential threat for the local authorities that provide children's services and, most importantly, affects the lives of thousands of children having long term effects on their aspirations and contribution to society.

## Housing

The supply of suitable council-supplied housing, and supporting people at risk of homelessness, continues to be a challenge across the country

and is a rapidly growing area of our casework. In 2023–24, 16% of the complaints we received were related to housing and we upheld 84% of those we investigated. The issues are particularly acute in London, with a large proportion of our investigations into housing being in the capital.

We see numerous cases where people are wrongly being denied access to housing registers or being given lower priority than they should be. This is due to delays in reviewing and assessing their housing needs, and disagreements over their requirements and the connections they have to a local area. There are also delays due to councils not looking promptly at issues when they are raised.

**In 2023–24:**

**16%** & **84%**  
of the cases we  
received were  
about housing. of the complaints  
we investigated  
were upheld.



We also see significant problems, again across the country but particularly in London, when people are homeless or threatened with homelessness. Councils sometimes fail to accept their duty to provide homelessness relief, causing some people to remain homeless longer than they should be. When families and individuals are placed in temporary accommodation it is often unsuitable, being too small, in disrepair or too far from schools and support networks, and they often end up staying there for far longer than they should.

All these issues, which are increasing at a rapid rate in our casework, indicate that some councils are failing to accept their duty to house people, sometimes by denying support incorrectly but more often denying the full level of support that people are entitled to. The lack of housing supply sits at the heart of this and is the likely reason for the approach of local authorities: there is simply not enough accommodation and housing, particularly in London, to meet demand and enable councils to meet the main housing duty.

A national approach to house building and social housing provision needs to be prioritised. This is not a quick fix, but sustainable and long-term solutions are required to address a situation that affects increasing numbers of people across the country and significantly hampers their life chances.

# Enhancing resident satisfaction: best practice in complaint management

**Listening to public concerns is an essential component of a well-run, accountable authority that is committed to public engagement, learning and improvement.**

## Putting things right when they go wrong

When we find fault, we make recommendations to put things right. These recommendations are non-binding yet, in almost all cases, authorities agree to comply with them. We were satisfied with authorities' compliance with our recommendations in 99.5% of cases.

There were 14 cases in which we were not satisfied the authority had complied with our recommendations. When this happens, we consider a range of actions, including issuing a public interest report and opening a new investigation into the authority's failure to provide the agreed remedy. Non-compliance is also reported publicly on our website.

Timely compliance is important; it helps to rebuild complainants' confidence when an organisation carries out recommendations within the agreed timeframe. In a fifth of cases, recommendations were not carried out on time and compliance was late. To ensure remedies are implemented on time, authorities should consider:

- The timescales proposed at the draft decision stage to ensure they are achievable
- Keeping track of agreed recommendations and informing us of any delays
- Letting us know as soon as a remedy is completed, and provide evidence
- Establishing processes that ensure apologies and payments to complainants are made promptly

## Best practice: systems and oversight

We encourage officers and elected officials to use our guidance and the information we publish to implement effective processes and to determine the health of their local complaints system.

## WHAT TO LOOK AT

- The [Complaint Handling Code](#), issued this year, sets out a process that allows organisations to respond to complaints effectively and fairly.

- Our [council performance map](#) places all our council complaint statistics in a single, interactive hub. It is a mine of searchable information and allows comparisons to be made between similar councils.
- Each council page also includes our annual review letters, links to decisions we have made, public interest reports published, and every service improvement a council has agreed to make.
- We also publish [data tables](#) providing complaints information at local authority level, which can be freely analysed and segmented.
- New [statutory Overview & Scrutiny guidance](#) recommends scrutiny committee work programmes are informed by the reports and recommendations we issue.

## WHAT TO LOOK FOR

- **Uphold rates** show the proportion of investigations in which we find some fault and can indicate problems with services. How does your authority compare against the national averages or other similar authorities?
- **Offering a suitable remedy** to a complaint before it comes to us is a good sign your authority can accept fault and offer appropriate ways to put things right. How often does your authority do this, and how does it compare with others?
- **Compliance rates** show the proportion of cases in which we are satisfied our recommendations have been implemented (based on the evidence authorities give us). Compliance below 100% is rare. Does your authority have a 100% compliance rate – if not, what is it doing to scrutinise complaints where it failed to comply?
- **Service improvement recommendations** aim to prevent a fault from recurring and affecting others in the same way. Do you track the service improvements your authority agrees to make? How are they being implemented, and their impact monitored?

We want authorities to operate, and benefit from, excellent complaint systems. Where support is needed to achieve this, we offer online complaint handling training and can deliver bespoke training to target specific issues. To find out more visit [www.lgo.org.uk/training](http://www.lgo.org.uk/training).

# Learning & improvement: public reports and good practice guides

We are one of the only Ombudsman schemes to [publish the decisions](#) we make. We do this to share learning and be transparent.

Cases that raise serious issues or highlight matters of public interest are issued as public interest reports. We published 27 **public interest reports** during the year, [listed at the end of this report](#).

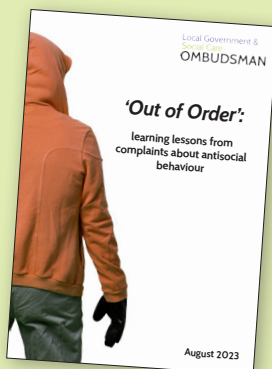
**Focus Reports** and **Good Practice Guides** collate case studies from our investigations to highlight either our most serious concerns or more specialist practitioner advice. During the year, we published:

## [Out of Order: Learning lessons from complaints about antisocial behaviour](#)

August 2023

We uphold nearly three quarters of complaints about antisocial behaviour, and the report revealed some of the common issues we see, including delays responding to residents' calls for help or acting on evidence presented to them, laying down prescriptive rules about what types of concerns will be looked at, and failing to bring in other agencies, such as the police.

The report asks councils to comprehensively consider the range of tools available to tackle residents' concerns, including use of the Community Trigger, to review antisocial behaviour cases.



## [Parent Power: personal budgets in Education, Health, and Care \(EHC\) Plans](#)

November 2023

We said that, too often, parents of children with special educational needs (SEN) and disabilities are not given a choice in how their children are supported because their local councils do not fully understand the personal budget process.

This report sets out the common problems we see – often rooted in poor communication and lengthy process delays and asks councils to review all policies and published information about personal budgets to ensure compliance with the law and guidance, and to set out clear agreements and arrangements for invoicing, payments, and reviews.

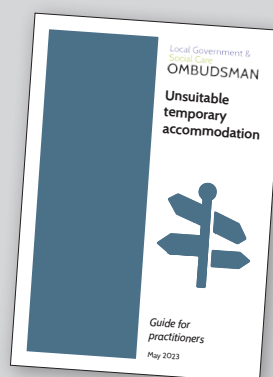


## [Unsuitable temporary accommodation](#)

May 2023

Aimed at local authorities' housing and homelessness teams, this good practice guide offers advice on dealing with people who are owed the main housing duty and are occupying temporary accommodation that the council accepts is unsuitable.

The guide discusses the relevant law and guidance around temporary accommodation, explains our role and approach to complaints, and how we remedy injustice when we find an authority at fault.



## In 2023–24:

We published

27

public interest reports,  
listed at the end of  
this report.





# The role of the Ombudsman in 2024

The Local Government and Social Care Ombudsman has been putting problems right and improving public services for 50 years. We have a unique role in supporting people from all walks of life when the services they rely on from councils, social care support and a range of other organisations go wrong and have a real impact on their day to day lives.

The world is a very different place from when we were created in 1974 by the Local Government Act. In the last five decades we have evolved to become the efficient and focused organisation we are today. We help thousands of individuals to get justice every year and we increasingly change how organisations and whole systems deliver services, with a single decision often impacting hundreds or even thousands of people.

*We help thousands of individuals to get justice every year and we increasingly change how organisations and whole systems deliver services*

We know how much difference we can, and do, make to people's lives. That will always remain our core purpose. Our Corporate Plan, to be delivered over the next three years, will see us empower public services organisations to take on more ownership of providing good services, reach more of the people and communities who don't currently ask for our help, and play an increasing role in making whole systems better. We'll use our data more effectively and share it with more people and will strive to make our service better whilst ensuring the organisations we oversee make improvements too.

## OUR SERVICE:

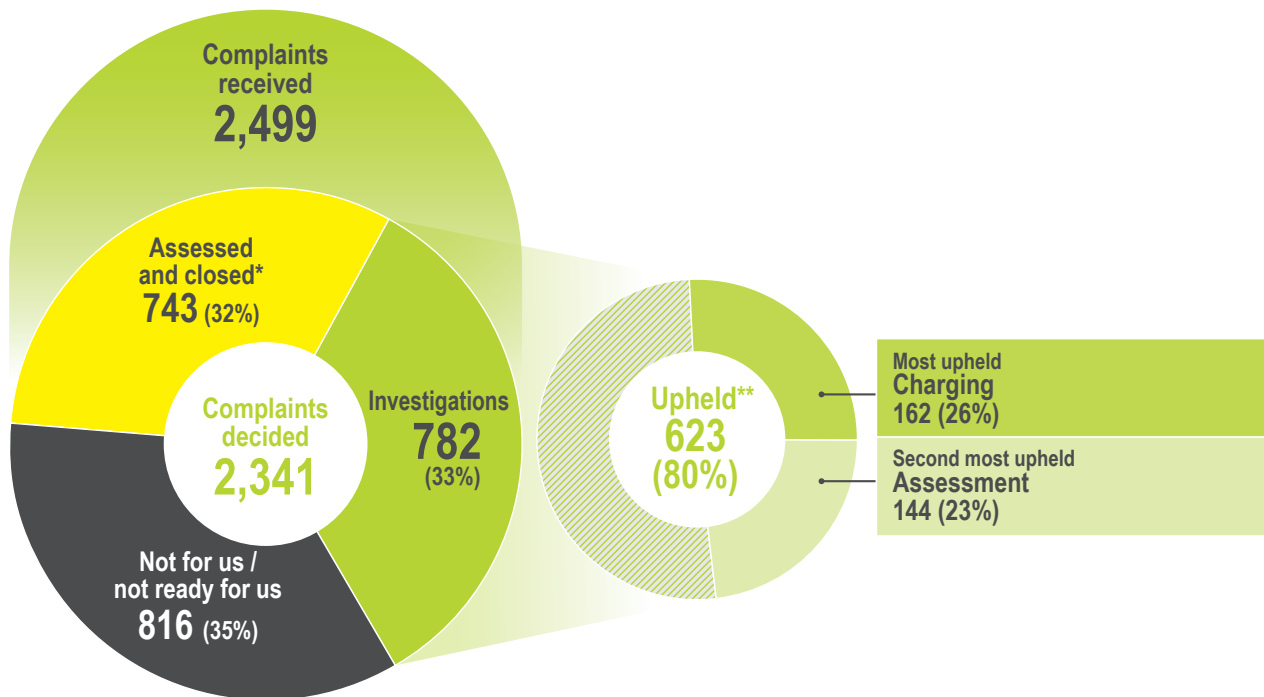
- We conduct independent, impartial investigations of complaints about service failure and maladministration.
- We look at individual complaints about councils, all adult social care providers and some other organisations providing local public services.
- We are a free service and investigate complaints in a fair and independent way – we do not take sides.
- Where we find fault, we make recommendations for remedy to redress injustice caused. Where the evidence supports it, we also recommend changes to policy and practice to address wider systemic failures and to improve the local resolution of complaints and service provision.

## Our objectives over the next three years:

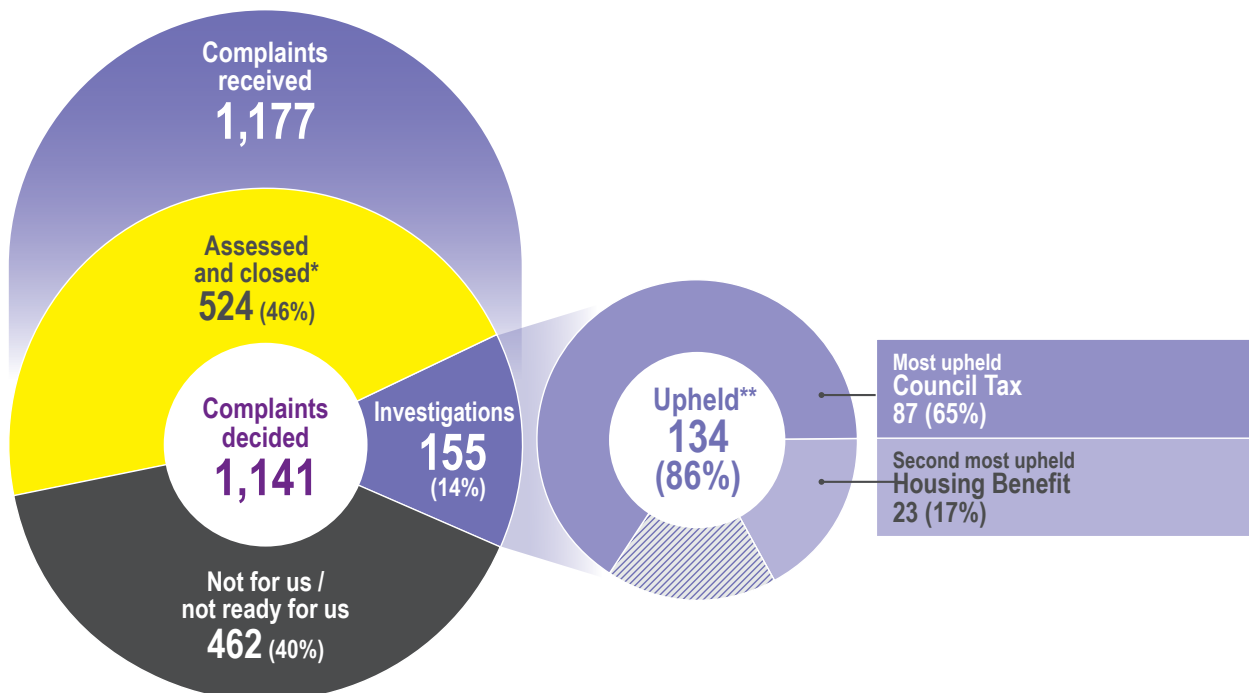
- ✓ We remedy injustice through impartial, fair and rigorous investigations
- ✓ Our services are easy to find and easy to use
- ✓ We use what we learn from complaints to help improve local services
- ✓ We are accountable to the public and use our resources efficiently

# 2023–24 statistics by service area

## Adult Care Services



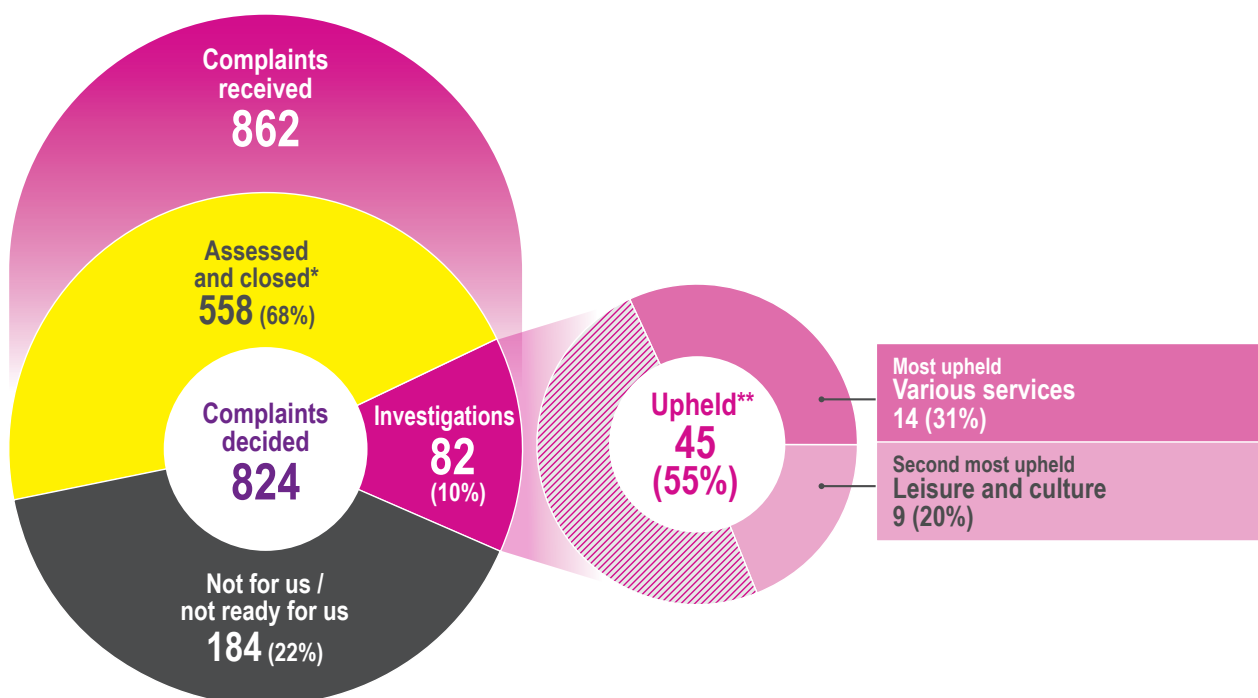
## Benefits & Tax



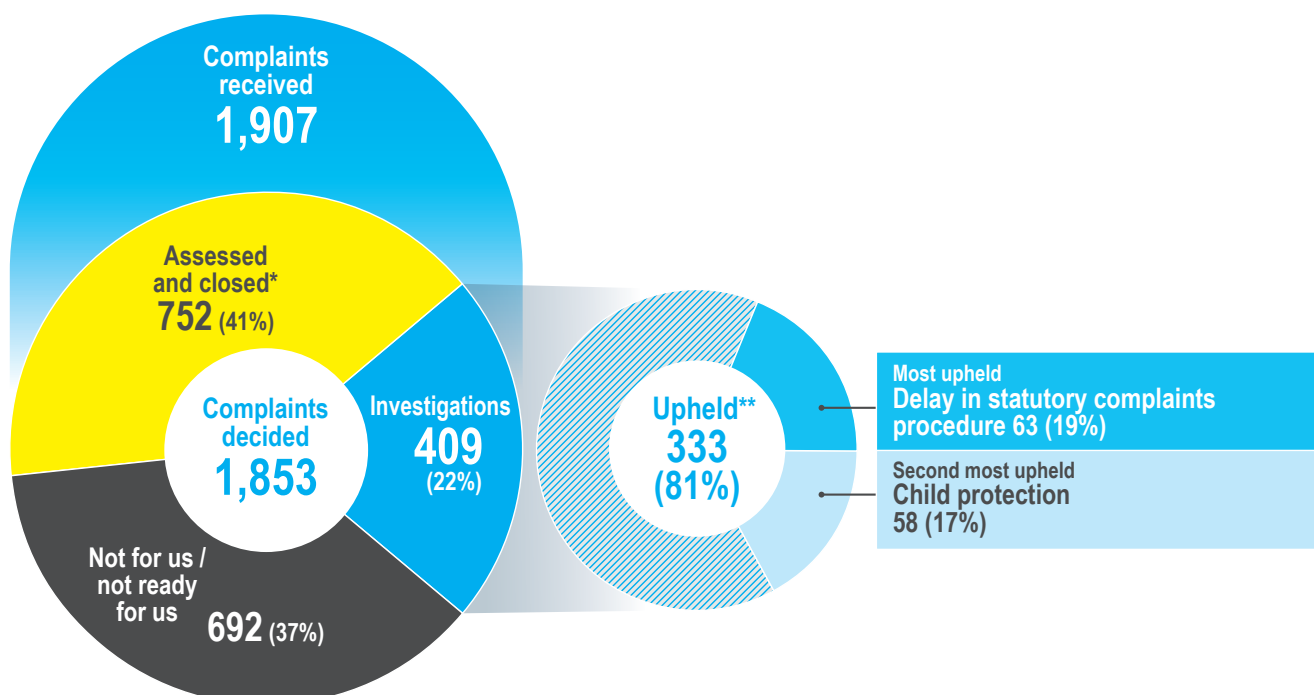
\* Assessed and closed – we assessed the complaint but decided against carrying out a further investigation. This might be because the law says we're not allowed to investigate it, or because it would not be an effective use of public funds if we did.

\*\* Upheld: we completed an investigation and found evidence of fault, or we found the organisation accepted fault early on.

## Corporate & Other Services



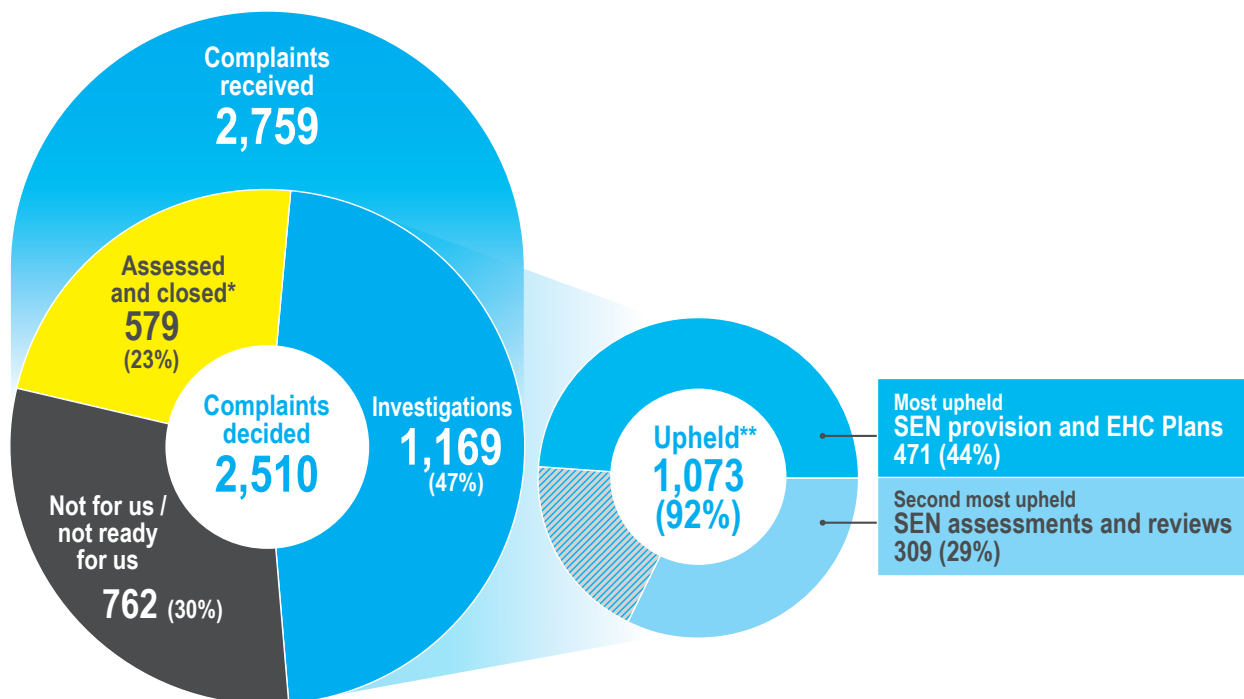
## Children's Services



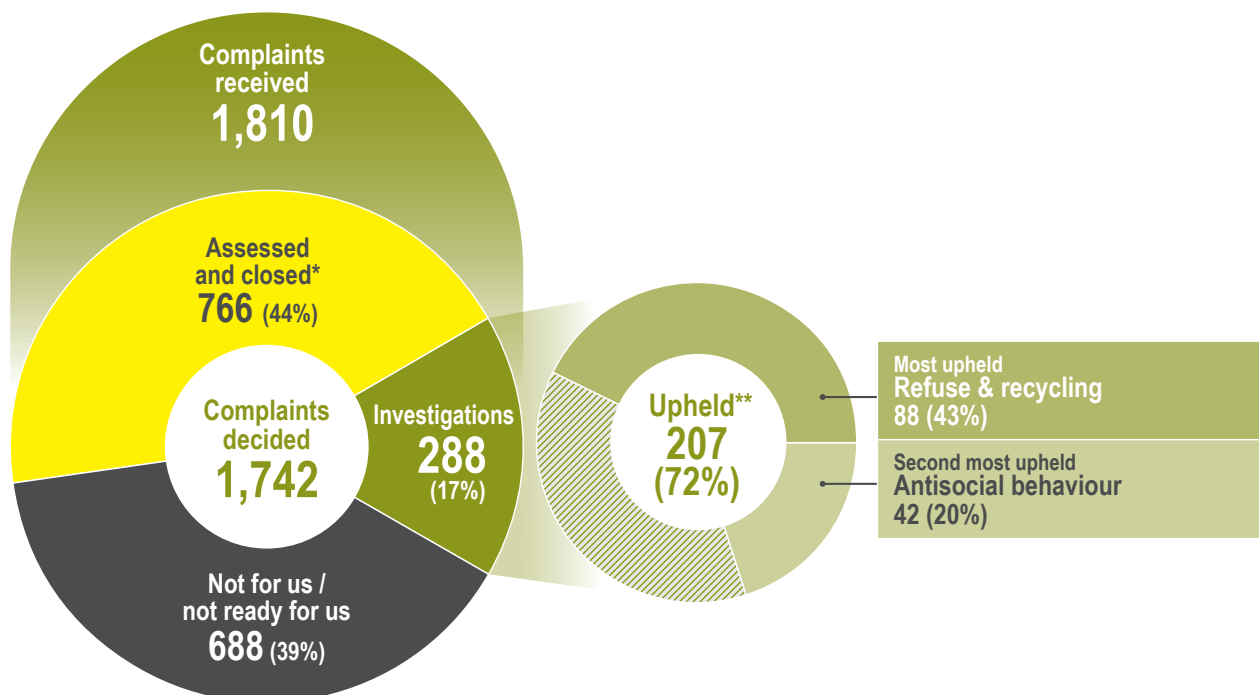
\* Assessed and closed – we assessed the complaint but decided against carrying out a further investigation. This might be because the law says we're not allowed to investigate it, or because it would not be an effective use of public funds if we did.

\*\* Upheld: we completed an investigation and found evidence of fault, or we found the organisation accepted fault early on.

### Education



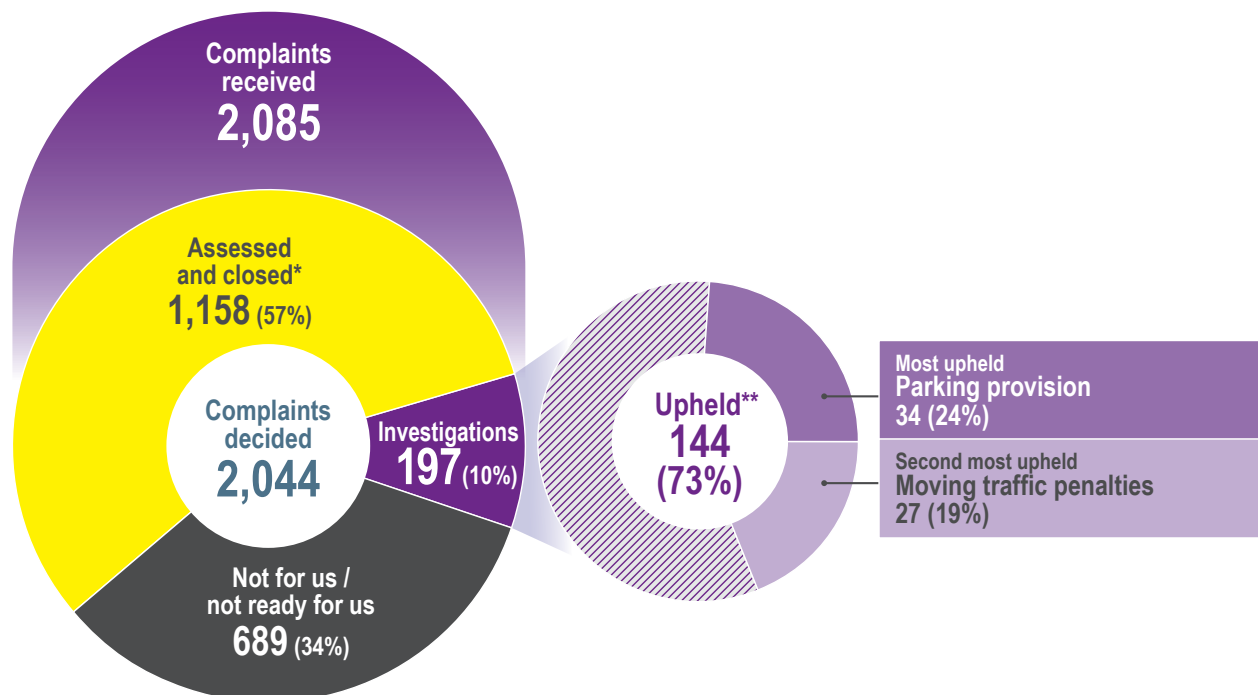
### Environmental Services, Public Protection & Regulation



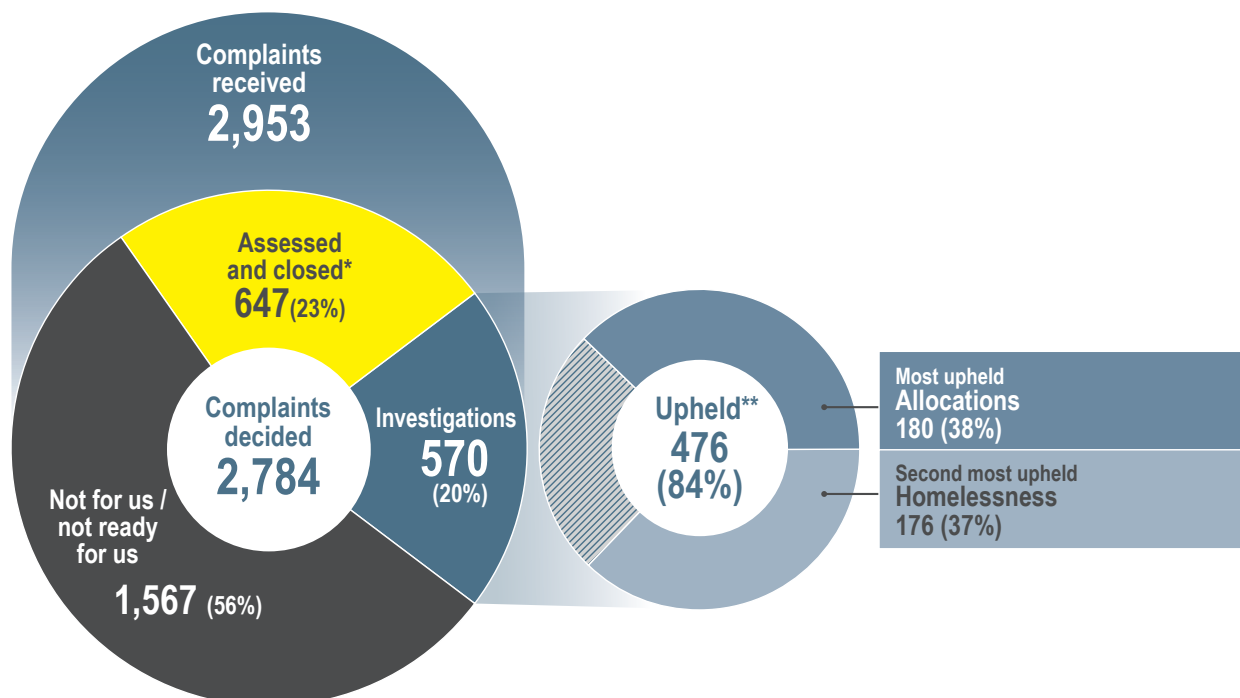
\* Assessed and closed – we assessed the complaint but decided against carrying out a further investigation. This might be because the law says we're not allowed to investigate it, or because it would not be an effective use of public funds if we did.

\*\* Upheld: we completed an investigation and found evidence of fault, or we found the organisation accepted fault early on.

## Highways & Transport



## Housing

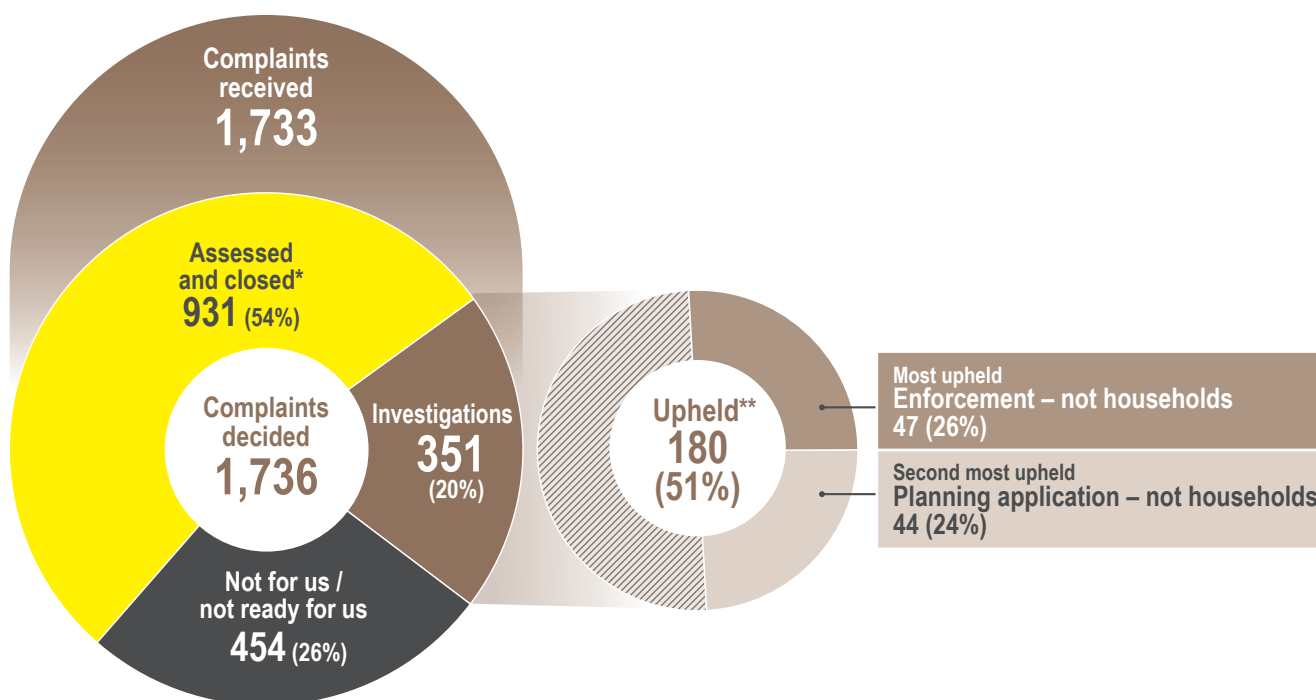


\* Assessed and closed – we assessed the complaint but decided against carrying out a further investigation. This might be because the law says we're not allowed to investigate it, or because it would not be an effective use of public funds if we did.

\*\* Upheld: we completed an investigation and found evidence of fault, or we found the organisation accepted fault early on.



### Planning & Development

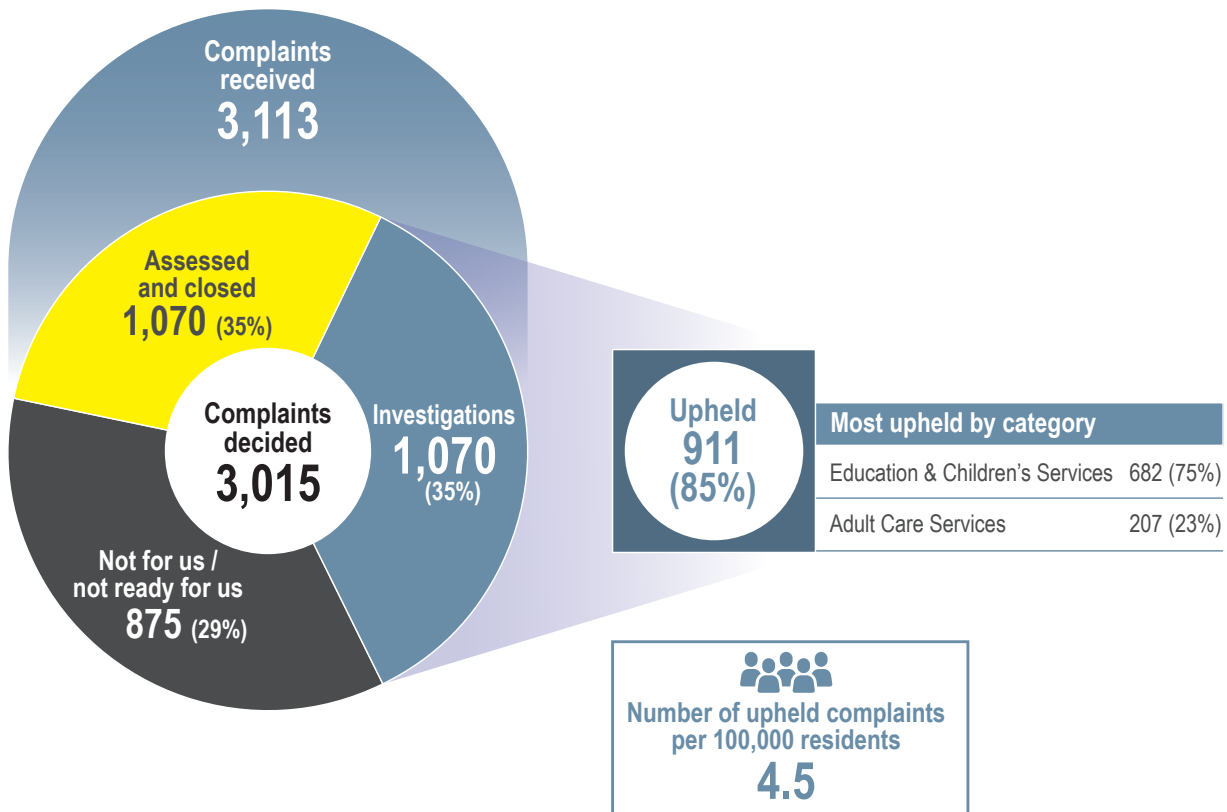


\* Assessed and closed – we assessed the complaint but decided against carrying out a further investigation. This might be because the law says we're not allowed to investigate it, or because it would not be an effective use of public funds if we did.

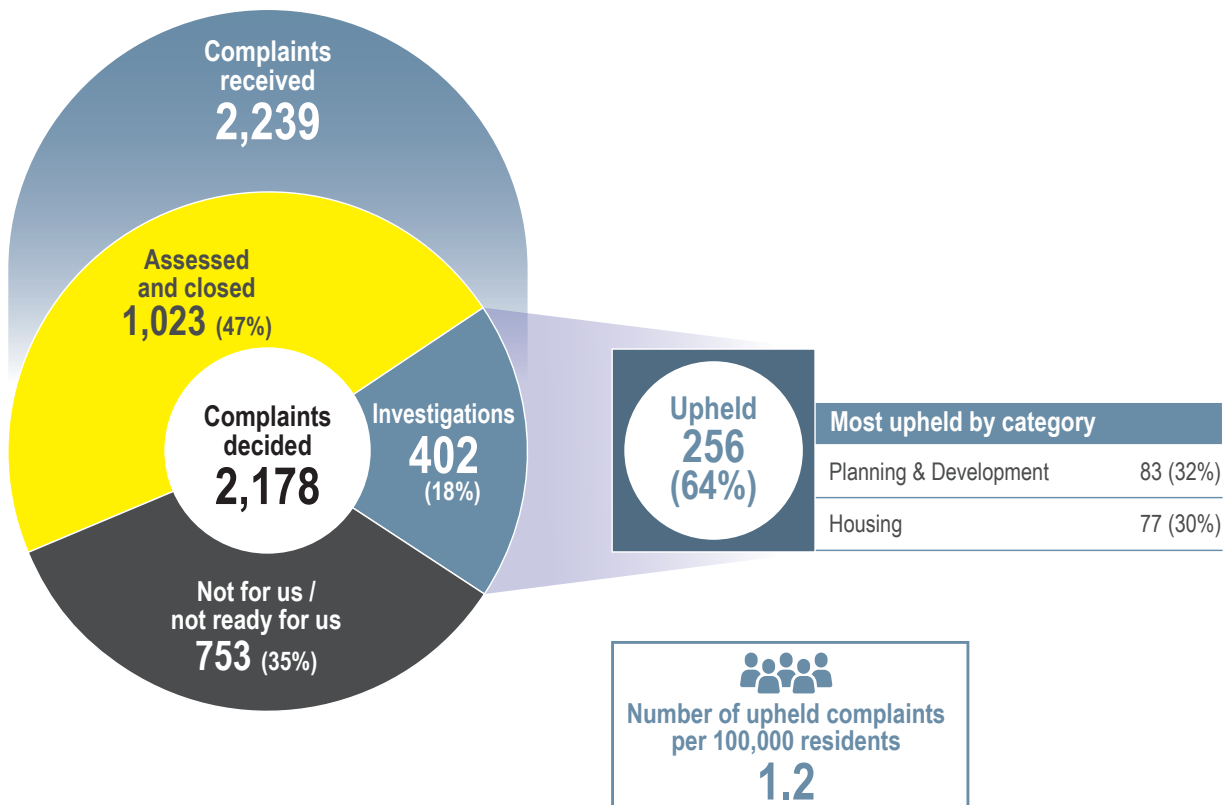
\*\* Upheld: we completed an investigation and found evidence of fault, or we found the organisation accepted fault early on.

# 2023–24 statistics by authority type

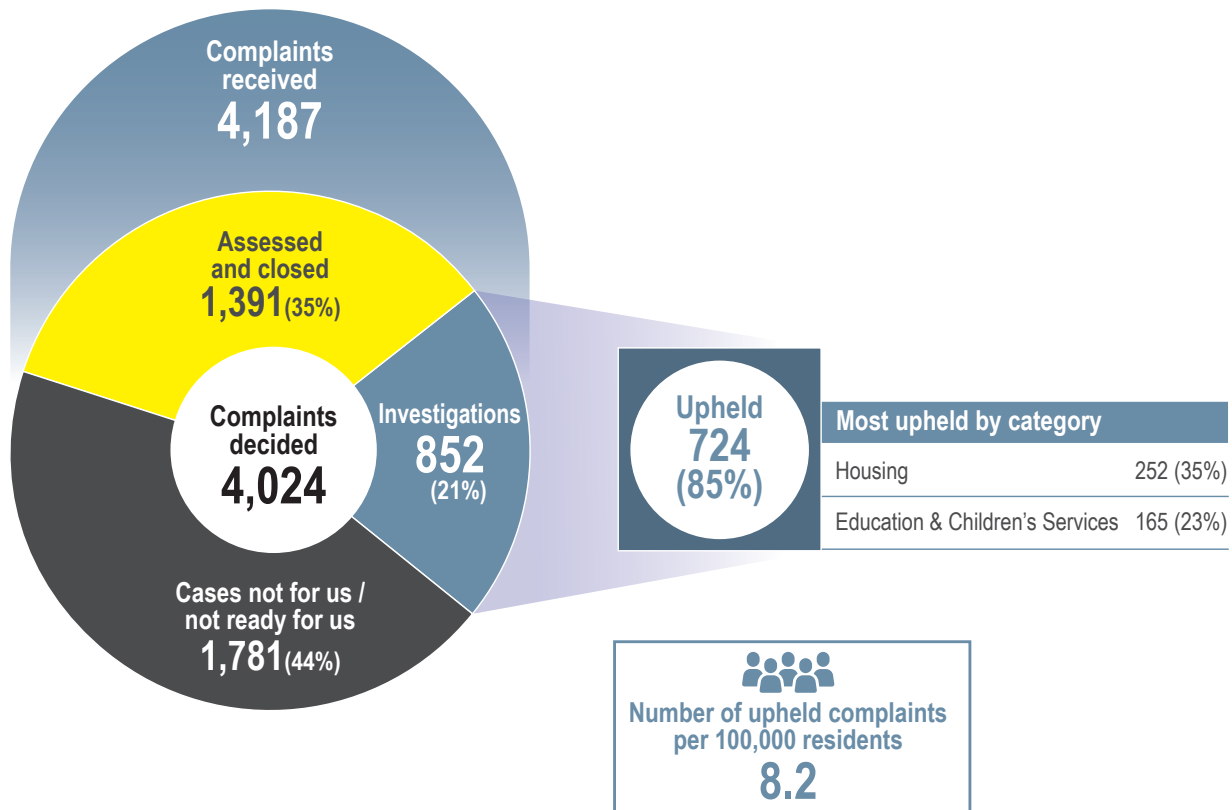
## County Councils



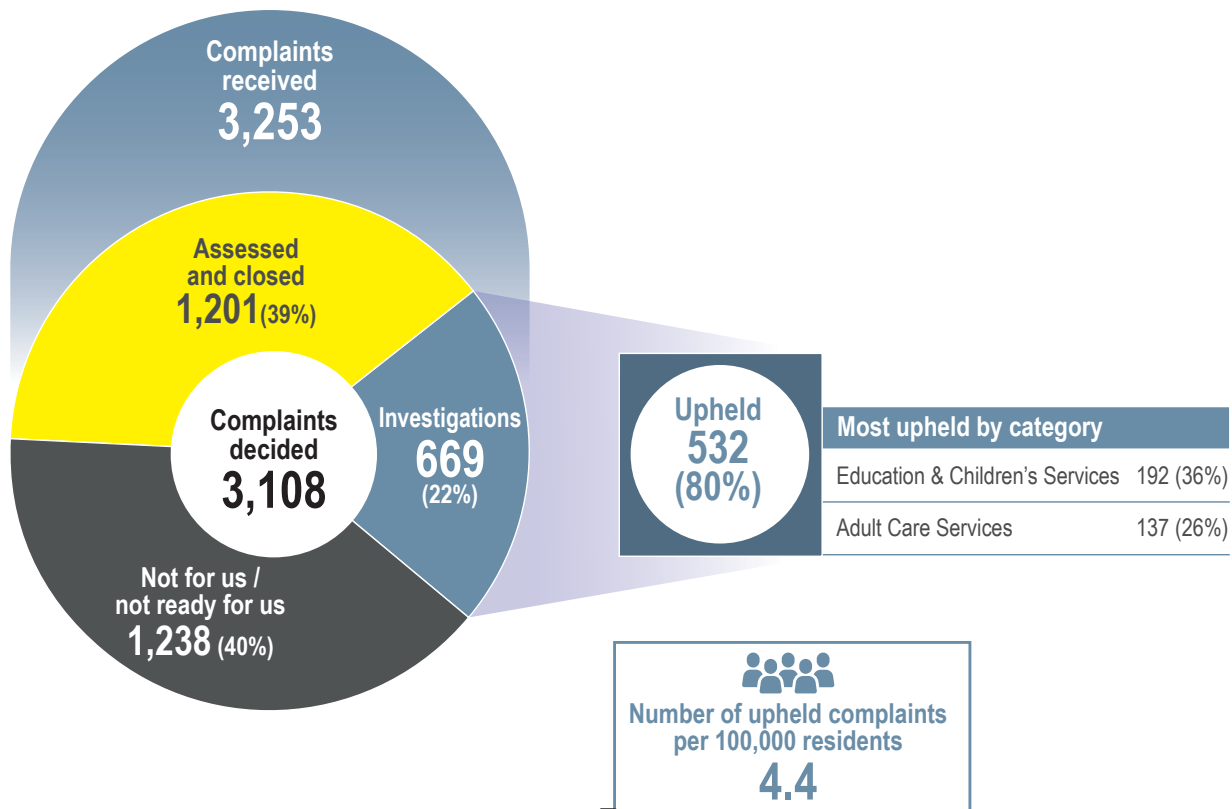
## District and Borough Councils



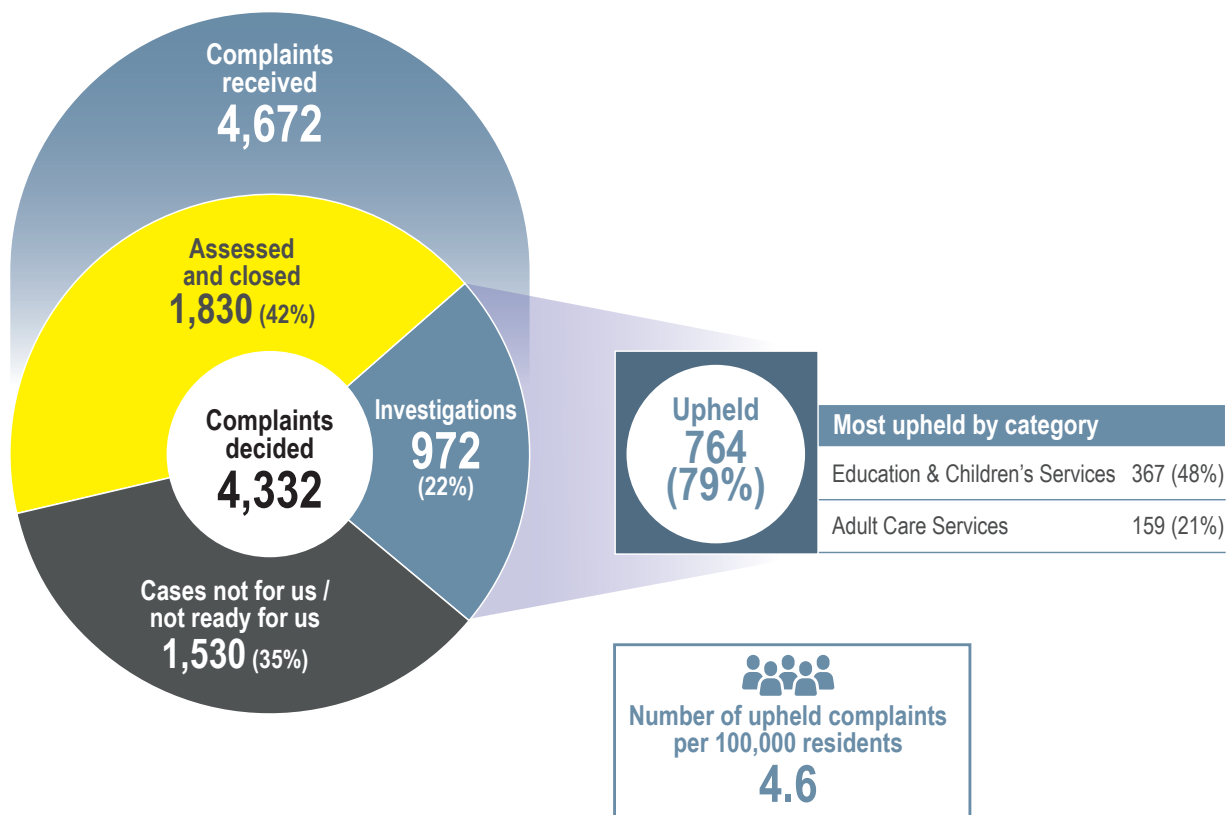
London Boroughs



Metropolitan Councils







Unitary Authorities





# Public Interest Reports

We published 27 Public Interest Report in 2023/24. Links to the reports can be found below.

 <b>Children's Services</b>		
Cumberland Council (about former authority Cumbria County Council)	Delay in complaint investigation at stage 2	<a href="#">22012051</a>
Devon County Council	Family and friends carers	<a href="#">23000973</a>
South Gloucestershire Council	Disabled children	<a href="#">23005373</a>
Westmorland & Furness Council (about former authority Cumbria County Council)	Delay in complaint investigation at stage 2	<a href="#">23000172</a>

 <b>Education</b>		
Bury MBC	School transport	<a href="#">23005479</a>
Bury MBC	School admissions	<a href="#">23006024</a>
Kent County Council	Special educational needs	<a href="#">22003403</a>
Leicestershire County Council	School transport	<a href="#">21018756</a>
LB Wandsworth	Special educational needs	<a href="#">22015117</a>
RB Kensington & Chelsea	Free early education entitlement	<a href="#">21012481</a>
Stockton-on-Tees BC	School transport	<a href="#">22010732</a>
Surrey County Council	Special educational needs	<a href="#">23000875</a>

 <b>Adult Care Services</b>		
Calderdale MBC	Assessment & care plan	<a href="#">22008699</a>
Cambridgeshire County Council	Medication prescribing	<a href="#">22010218</a>
North Yorkshire Council (about former authority North Yorkshire County Council)	Charging	<a href="#">22013262</a>
Sandwell MBC	Residential	<a href="#">2201078</a>



## Housing



LB Ealing	Homelessness	<a href="#">22002098</a>
LB Lambeth	Homelessness	<a href="#">22007276</a>
LB Waltham Forest	Homelessness	<a href="#">22012789</a>
RB Kensington & Chelsea	Homelessness	<a href="#">23002077</a>
Worcester City Council	Private housing	<a href="#">22002724</a>



## Environmental Services, Public Protection & Regulation



Brentwood Borough Council	Pollution	<a href="#">22008221</a>
Gloucester City Council	Antisocial behaviour	<a href="#">22012725</a>
Thurrock Council	Refuse and recycling	<a href="#">23000556</a>



## Highways & Transport



LB Newham	Public transport	<a href="#">22006753</a>
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## Benefits & Tax



LB Barnet	Council tax	<a href="#">21017371</a>
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## Corporate & Other Services



LB Islington	Stage 2 complaint backlog	<a href="#">22007259</a>
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**Local Government & Social  
Care Ombudsman**

PO Box 4771  
Coventry  
CV4 0EH

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## Annex 2 – Cases Upheld by the Local Government and Social Care Ombudsman

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
1.	22013701  Adult Social Care – Care provision and complaint handling.	Apology, Financial redress of £500 for avoidable distress/time and trouble, £250 for loss of service.	The Council will draw up an action plan to address the following concerns: record keeping, recording the time and duration of care calls accurately and tailoring care plans to individual needs. The Council will update the action plan to include a summary of improvements made by the Care Provider following input from its Quality Improvement Team. Ensure officers involved in the Council's complaint response have received training on how to draft complaint responses and provide a copy of the training material. Ensure the Quality Improvement Team has completed training referred to in the Council's enquiry response and provide copies of the training material.
2.	22016944  Adult Social Care – Care provision and complaint handling.	Apology, Financial redress of £500 for distress, uncertainty and frustration caused, £6900 in recognition in loss of suitable education provision, and £150 for time and trouble in pursuing complaint.	N/A
3	23003116  Adult Social Care – Live in care arrangements, direct payments and communication.	The Council proposed its own remedy for the injustice cause. No remedy proposed by the Ombudsman.	N/A
4.	21005436	Apology, provide information/advice to person affected, financial redress of £600 for	The Council will introduce a policy, clarifying communication principles when providing social care

	<b>Nature of complaint/decision</b>	<b>Remedy</b>	<b>Service Improvement Recommendations</b>
	Adult Social Care – Care provision, support, and complaint handling.	avoidable distress/time and trouble, provide services to person affected.	services to people for whom others hold a Lasting Power of Attorney.
<b>5.</b>	22009052  Handling of Education, Health and Care Plan.	Apology, Financial redress of £200 for avoidable distress/time and trouble.	The Council has agreed to consider how it manages its internal process for altering names of service users who have gone through gender transition to ensure it does not inadvertently disclose sensitive information. The Council should ensure staff who may deal with sensitive information about transgender children are adequately trained on how to do so to avoid inadvertently disclosing a person's gender information who would not otherwise need to be aware of this information.
<b>6.</b>	22010056  Child Protection	Apology, Financial redress of £1200 for avoidable distress/time and trouble,	The Council has agreed to remind relevant staff of the need for child protection enquiries to be concluded when started and the importance of speaking to children alone to seek their views. The Council failed to complete one of its child protection enquiries for the children in this case and did not consult sufficient health professionals during its child protection proceedings. It has agreed to review what caused the Council to drift and act indecisively with regards to whether it enforced attendance or re-considered the suitability of the education being provided to the children.
<b>7.</b>	22011357	Apology	The Council has agreed to review its procedures for children out of school to ensure it carries out regular reviews of children it knows are missing in education. This is to ensure it takes timely, appropriate action to

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
	Handling of Education, Health and Care Plan, communication and complaint process.		support the child back into education without delay or to consider whether it is appropriate to offer alternative provision. The Council has agreed to remind relevant staff to respond to complaints in a timely manner in line with its complaint handling policy.
8.	22011673  Alternative Education Provision	Apology, Financial redress of £200 for avoidable distress/time and trouble, financial redress of £2100 for Loss of service.	N/A
9.	22012000  Handling of Education, Health and Care Plan.	Apology, Financial redress of £500 for avoidable distress/time and trouble, financial redress of £1200 for Loss of service.	The Council has agreed to remind relevant staff of the Council's duties under law and guidance to provide alternative provision when a child of statutory school age is out of school for health or other reasons. The Council should consider sharing a copy of our focus report Out of School....Out of sight? and this final decision with the reminder. The Council has agreed to remind relevant staff to ensure they obtain EHCP review documentation, issue notices within timescales, approach school settings in good time, consult professionals in good time, issue the EHCP within timescales and keep young people and parents informed. The Council has agreed to ensure relevant staff are made aware of the importance of making and keeping clear and accurate records of their decision making in respect of personal budget requests.
10.	22012023	Apology, Financial redress of £700 for avoidable distress/time and trouble, Financial	N/A

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
	Handling of Education, Health and Care Plan	Redress of £500 for Quantifiable Loss. £440 reimbursement for tuition funded by family.	
11.	22012504  Children's Social Care – Support for child and communication.	The Council already remedied any injustice before the Ombudsman's involvement.	N/A
12.	22012848  Handling of Education, Health and Care Plan	Apology, Financial redress of £5650 for Loss of service and impact of that loss, financial redress of £500 for Avoidable distress/time and trouble.	The Council will ensure all front-line Special Educational Needs staff and their managers review our Focus Report "Out of school, out of sight?" of July 2022. The Council will provide us with the details of how it monitors education of children who are out of school.
13.	22013657  Handling of Education, Health and Care Plan	Financial redress of £500 for avoidable distress/time and trouble	N/A
14.	22013912  Complaint handling	Financial redress of £1400 for avoidable distress/time and trouble.	The Council will amend any policy or protocol document to ensure it correctly states when Stage Two timescales start within the statutory complaints process; when it is requested in writing. This change should be sent to all staff involved in this procedure.
15.	22014218  Education Provision	Apology, Financial redress of £250 for Avoidable distress/time and trouble, financial redress of £2250 for Loss of service.	The Council will send written reminders to relevant staff of the Council's responsibilities under Section 19 of the Education Act 1996 when it is made aware a child is attending school part-time. This should cover

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
			what the Council should consider when assessing the suitability of education and whether to provide or work towards full-time education for the child.
16.	22014564  Handling of Education, Health and Care Plan	Apology, Financial redress of £300 for Avoidable distress/time and trouble, financial redress of £4000 for Loss of service.	The Council will review its procedures for consulting for new education placements for children with Education, Health and Care plans. In particular, it will ensure its staff are consulting early enough and with sufficient providers to prevent unnecessary delays in children accessing a new education placement. The Council will remind all its Special Educational Needs staff that it is the Council's duty to ensure children receive the provision set out in their Education, Health and Care plans, and an appropriate education under section 19 of the Education Act, and that those duties cannot be delegated to a school. The Council will discuss the findings of an investigation into how it issued an Education, Health and Care plan, a suitable education and specialist education for a child at an appropriate committee or cabinet meeting. This is to ensure the Council's leaders are aware of the delay finalising the Education, Health and Care plan, its poor communication with the family and its failure to provide a child with suitable education. The Council will consider if additional actions are needed to improve its services.
17.	22014617	Financial redress of £350 for avoidable distress/time and trouble.	N/A

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
	Handling of Education, Health and Care Plan.		
18.	22016591  Handling of Education, Health and Care Plan.	Apology, Financial redress of £650 for Avoidable distress/time and trouble, financial redress of £6900 for Loss of service	N/A
19.	22016710  Handling of Education, Health and Care Plan.	Apology, Financial redress of £3750 for Loss of service, financial redress of £500 for Avoidable distress/time and trouble.	The Council has agreed to arrange training to ensure council officers are aware of the Council's duties under Section 19 of The Education Act 1996 to provide provision or suitable education for children of compulsory age who cannot attend school because of exclusion, medical reasons or otherwise.
20.	22017068  Handling of Education, Health and Care Plan.	Apology, Financial redress of £2000 for Avoidable distress/time and trouble	N/A
21.	22017249  Handling of Education, Health and Care Plan.	Apology, Financial redress of £1000 Loss of service, financial redress of £350 for Avoidable distress/time and trouble.	The Council has agreed to remind relevant Special Educational Needs and Disabilities staff of the duty to consider alternative provision in line with statutory guidance once it becomes aware a child is not attending school. The Council has agreed to explain to the Ombudsman what action it has taken or intends to take to reduce delays in issuing amended Education, Health and Care plans following annual reviews.

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
22.	22017603  Handling of Education, Health and Care Plan.	Apology, Financial redress of £950 for Avoidable distress/time and trouble.	The Council will remind relevant staff to finalise Education, Health and Care plans within the statutory timescales and to check the school or college named in section I is appropriate for the person's age and stage of education, especially where it is a continuation of a placement for post 19 education. The Council will also remind relevant staff to ensure young people and their parents are kept regularly informed during the Education, Health and Care plan review process, especially where it continues outside of the statutory timescales.
23.	23000335  Children's Statutory complaints procedure.	The Council had already remedied before the Ombudsman's involvement.	N/A
24.	23000575  Handling of Education, Health and Care Plan.	Apology, Financial redress of £650 for Avoidable distress/time and trouble, financial redress of £250 for Loss of service. Provide services to person affected	N/A
25.	23000771  Handling of Education, Health and Care Plan.	Apology, Financial redress of £1700 for Avoidable distress/time and trouble and Loss of service.	Review its processes to ensure when a child is unable to attend a school alternative education provided by the Council is suitable, full-time and on par with what a child would receive within school and that alternative provision is put in place without delay. Remind relevant officers of the need to finalise

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
			Education, Health and Care Plans within the statutory timescales.
26.	23001972  Handling of Education, Health and Care Plan.	Apology, Financial redress: £500 Avoidable distress/time and trouble, financial redress of £6000 for Loss of service, provide services to person affected	Provide evidence of the training given to staff on statutory processes and communication.
27.	23002802  Handling of Education, Health and Care Plan.	Apology, Financial redress of £300 for Avoidable distress/time and trouble, financial redress £3700 for Loss of service.	Review its policy relating to its funding arrangements with a view to mitigating any possible delays in future. The Council should inform the Ombudsman of the outcome of its review.
28.	23003023  Children's Social Care – Handling of Fostering Allowance.	The Ombudsman praised the Council for agreeing to resolve the complaint by appointing an independent investigator to consider the complaint at stage 2.	N/A
29.	23003197  Handling of Education, Health and Care Plan.	Apology, Financial redress of £500 for Avoidable distress/time and trouble, financial redress of £2736.50 for Loss of service.	Issue written reminders to relevant staff to ensure they are aware of the Council's duty to issue the amended EHC plan as soon as practicable and within eight weeks of the date it sent the EHC plan and proposed amendments to the parents; the Council's duties under section 19 of the Education Act 1996 to provide provision or suitable education for children of compulsory age who cannot attend school because of exclusion, medical reasons or otherwise.



	<b>Nature of complaint/decision</b>	<b>Remedy</b>	<b>Service Improvement Recommendations</b>
30.	23003387  Handling of Education, Health and Care Plan.	Apology, Financial redress of £300 for Avoidable distress/time and trouble.	The Council will provide evidence to the Ombudsman of its long-term plan to access or recruit further educational psychologists.
31.	23004410  Children's Social Care	Remedied at assessment stage. Financial redress of £1300 for Avoidable distress/time and trouble.	N/A
32.	23005512  Handling of Education, Health and Care Plan.	Financial redress of £1000 for Loss of service.	The Council will review why it took three months to issue its decision to amend a child's Education, Health and Care Plan. If the Council identifies flaws in its process or areas for improvement, it will prepare an action plan setting out how it will address those issues.
33.	23006665  Handling of Education, Health and Care Plan.	Apology, Financial redress of £500 for Avoidable distress/time and trouble, financial redress of £2600 for Loss of service.	The Council will review its procedures for carrying out due diligence when concerns are raised that a child is not receiving education in line with an Education, Health and Care Plan. This is to ensure processes are in place for the Council to act at an early stage, and if necessary, consider whether alternative provision is appropriate.
34.	23008642  Handling of Education, Health and Care Plan.	Apology, Financial redress of £2000 for Avoidable distress/time and trouble	N/A



## **AUDIT & GOVERNANCE COMMITTEE**

**18 September 2024**

### **Report of the Audit Working Group 31 July 2024**

#### **Report by Executive Director of Resources**

## **RECOMMENDATION**

1. The Committee is RECOMMENDED to note the report.

## **Executive Summary**

2. The Audit Working Group (AWG) met on 31 July 2024. The group received an update on the implementation of management actions arising from the audits of Purchasing Cards, Health Funded Payments and Payments to Providers which were all undertaken during 2023/24.

## **Introduction**

3. Attendance:  
Full Meeting: Chairman Dr Geoff Jones. Councillors: Ted Fenton, Roz Smith, Glynis Phillips.

Officers: Full meeting: Sarah Cox, Chief Internal Auditor, Ian Dyson, Director of Financial and Commercial Services, Shilpa Manek, Committee Officer, Sam Egerton, Principal Auditor, Nick Stokes, Intelligence and Data Officer, Anita Bradley, Director of Law & Governance.

Officers: Part meeting: Clair Pollock, Head of Financial Systems & Support, Victoria Baran, Deputy Director Adult Social Care, and Level Chingalembe, Service Manager.

Apologies: Cllr Jenny Hannaby

## **Matters to Report:**

### **Internal Audit & Counter Fraud Proactive Review of Purchasing Cards 2023/24**

4. The Internal Audit & Counter Fraud proactive review of Purchasing Cards was undertaken during 2023/24. The overall conclusion was graded Amber. The audit noted that the administration and management of purchasing cards had recently become the responsibility of the Financial Systems & Support Team

and that since the audit a Purchase to Pay Lead has also been recruited and is now in post.

5. The audit had identified that a significant amount of VAT was potentially not being coded correctly by cardholders resulting in unclaimed VAT. Improvements were also identified including the need to increase the level of transactions being reviewed by cardholders and then approved by managers and the implementation of the upload of supporting receipts to the system.
6. Officers updated the group and confirmed that good progress has been made with the implementation of the management action plan. Eight management actions have been fully implemented and the remaining actions are in progress and due for completion by the end of September 2024.
7. The Audit Working Group were satisfied with the response taken to the issues identified within the Internal Audit report and will be updated on the implementation of the remaining actions through the routine Internal Audit follow up process.

#### **Internal Audit of Health Funded Payments 2023/24**

8. The audit of Health Funded Payments was undertaken in 2023/24. The overall conclusion was graded Amber. During 2023/24 the Council processed payments on behalf of Buckinghamshire, Oxfordshire and West Berkshire Integrated Care Board (total in excess of £100M). The Audit Working Group noted that there had been an issue with overpayments being made to providers on behalf of the Integrated Care Board, for some clients that had died. The Oxfordshire County Council payments team had not been notified of these. Action has now been taken to recover all overpayments made and address any process issues. The Integrated Care Board has since taken back responsibility for making these payments going forward.
9. The Audit Working Group noted that progress has been made to address / implement four of the agreed management actions, with work in progress to implement the remaining four. The group agreed that implementation of the remaining actions will be continued to be monitored through the routine Internal Audit follow up process.

#### **Internal Audit of Adult Payments to Providers 2023/24**

10. The audit of Adult Payments to Providers was undertaken in 2023/24. The overall conclusion was graded Amber. The approach to the delivery of home support, reablement and extra care changed in October 2021, with the introduction of the Live Well at Home model. As part of the new arrangements recording and monitoring of home support provision moved away from using an Electronic Time Management System to providers now being paid through Guaranteed Minimum Volumes or data uploaded via a Provider Portal. The

audit noted that payment processes were found to be working well with a significant volume of transactions (Over £300m per annum) being processed in relation to both residential and non-residential care. Weaknesses were highlighted by the audit in relation to the accuracy of provider portal uploads made by providers and also oversight of the Guaranteed Minimum Volumes for reablement.

11. Officers updated the group to report seven of the management actions agreed within the internal audit report have already been implemented and two are in progress for completion by the end of September 2024. The group were satisfied with progress made, in particular to address the weaknesses in relation to the development of validation and tolerance checks of provider portal uploads and the monitoring and review of reablement guaranteed minimum volumes. The group agreed that the implementation of the remaining actions will be continued to be monitored through the routine Internal Audit follow up process.

## Financial Implications

13. There are no direct financial implications arising from this report.

Comments checked by: Ian Dyson, Director of Financial and Commercial Services [ian.dyson@oxfordshire.gov.uk](mailto:ian.dyson@oxfordshire.gov.uk)

## Legal Implications

14. There are no direct legal implications arising from this report.

Comments checked by: Anita Bradley, Director of Law & Governance  
[anita.bradley@oxfordshire.gov.uk](mailto:anita.bradley@oxfordshire.gov.uk)

Lorna Baxter  
Executive Director of Resources

Annex:	None
Background papers:	None

Contact Officer:	Sarah Cox, Chief Internal Auditor.
	Email: <a href="mailto:sarah.cox@oxfordshire.gov.uk">sarah.cox@oxfordshire.gov.uk</a>

September 2024.

Next AWG meeting: 2 October 2024.

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## AUDIT & GOVERNANCE COMMITTEE

18<sup>th</sup> September 2024

### HEALTH AND SAFETY ANNUAL REPORT 2023/24

Report by Vic Kurzeja

#### RECOMMENDATION

1. The Committee is asked to note and accept the contents of the Health and Safety (H&S) Annual Report and the work of the H&S Team to support services and improve performance keeping employees and customers safe.

#### Executive Summary

2. The H&S Annual Report is a summary of performance and is part of the corporate governance framework. It seeks to provide the Committee with assurance that arrangements for managing health safety are suitable and sufficient whilst identifying areas for improvement.

#### Key Issues

3. This annual report contains information about the work of the Health and Safety functions, the Council's health and safety performance over the year and its plans for the coming year.
4. This report submitted on behalf of the Health and Safety Assurance Board and approved by the Council Management Team as part of the Council's Corporate Governance Assurance Framework.
5. It is a statutory requirement of all employers to establish occupational health and safety management arrangements so that harm is either eliminated or reduced to an acceptable level. The Council has adopted best practice guidance published by the Health and Safety Executive (HSE) to ensure that an effective health and safety management system is in place and that the duty of care objective is met.
6. In line with our health and safety policy aims, we continue to focus on our strategic themes:
  - Leadership - It is a requirement that the council is led from the top and that health and safety is given the same priority as any other service activity. It

will be necessary to encourage strong leadership in championing the importance of, and a common-sense approach to, health and safety.

- Risk Management - To achieve a good foundation the council must make appropriate arrangements to have a health and safety policy which commits the company to meeting health and safety standards and a management system that aligns with HSE Guidance (HSG65).
  - People – The council will provide appropriate arrangements for communication and enable a competent workforce.
  - Place – The council will ensure a safe and healthy work environment whether in a premises or out in the community.
  - Learning and improving – The council will as part of the governance framework ensure it has effective monitoring arrangements to review and measure compliance. Performance will be reported to senior management and actions set against areas of improvement.
7. The total number of accident and incident reports has decreased by 43% and incidents of violence and aggression by 28% compared to the previous year 23/24 (positive indicator).
  8. Looking forward we continue to ensure appropriate health and safety arrangements are effective across all services and operations, whilst, ensuring good practice underpins our strategic and organisation priorities.
  9. The Health and Safety Assurance Board will ensure key risks and issues are identified and mitigation plans are sufficiently developed.
  10. As part of organisational redesign, we will be reviewing health and safety support functions across the council to ensure we are maximising efficient ways of working, improving cross organisation collaboration and matrix working.

## **Corporate Policies**

11. The H&S Annual Report details how the Council is meeting it's aims, objectives, responsibilities and arrangements as set out in the Health and Safety Policy.

## **Financial Implications**

12. There are no financial implications associated with this report.

## **Legal Implications**

13. There are no legal implications associated with this report, although this demonstrates compliance with duties under The Health and Safety at Work etc Act 1974 and other regulatory requirements.



## Staff Implications

14. There are no staffing implications associated with this report.

## Equality & Inclusion Implications

15. Health, safety, well-being, and equality, when proactively addressed, are all matters which improve the working environment for our employees and ensure that the council remains an attractive, safe and equitable place to work. In turn, this will support the efficient delivery of services to the people of Oxfordshire.

## Sustainability Implications

16. There are no staffing implications associated with this report.

## Risk Management

17. The Council must ensure have robust systems of internal control, covering health and safety. By reporting on H&S performance the Committee can be provided with assurance that the following risks are being managed:

**Reduce Injuries:** Accidents and incidents can lead to persons suffering harm. This can lead to increased sickness absence, resourcing pressure, loss of motivation.

**Legal Compliance:** Failure to comply with the legal obligations of health and safety can result in liability for prosecution by regulators, such as the HSE. In the most serious cases this has potential to include unlimited fines and prison sentences.

**Reduce Claims:** Accidents and incidents can lead to more claims which in turn can affect premiums and excess payments.

**Reputational:** Any adverse health and safety incident or prosecution can result in negative reputational impact.

Vic Kurzeja  
Director of Property and Assets

Annex: ANNEX 1 H&S Annual Report 2023/24

Contact Officer: Paul Lundy  
County H&S Manager

August 2024

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## **AUDIT and GOVERNANCE COMMITTEE 18 SEPTEMBER 2024**

### **INTERNAL AUDIT 2024/25 PROGRESS REPORT**

**Report by the Executive Director of Resources**

#### **RECOMMENDATION**

**1. The Committee is RECOMMENDED to**

Note the progress with the 2024/25 Internal Audit Plan and the outcome of the completed audits.

#### **Executive Summary**

2. This report provides an update on the Internal Audit Service, including resources, completed and planned audits.
3. The report includes the Executive Summaries from the individual Internal Audit reports finalised since the last report to the May 2024 Committee. Since the last update, there have been no red reports issued.

#### **Progress Report:**

##### **Resources:**

4. A full update on resources was made to the Audit and Governance Committee in May 2024 as part of the Internal Audit Strategy and Plan for 2023/24. Since May 2024 our new Senior Auditor has started (June 2024), and our new audit apprentice joined us at the beginning of September 2024. One of our Principal Auditors is currently on maternity leave but will be returning from the beginning of October 2024.
5. We continue to support team members to complete professional training. Two of our apprentices (one for Counter Fraud and one for Internal Audit) are now in permanent posts within the team.

#### **2024/25 Internal Audit Plan:**

6. The 2024/25 Internal Audit Plan, which was agreed at the May 2024 Audit & Governance Committee, is attached as Appendix 1 to this report.

This shows current progress with each audit and any amendments made to the plan. The plan and plan progress is reviewed regularly with senior management. There have been two amendments to the plan (additions), these are included in Appendix 1.

7. There have been 4 audits concluded since the last update, summaries of findings and current status of management actions are detailed in Appendix 2. The completed audits are as follows:

#### **Final Reports 2024/25:**

<b>Directorate</b>	<b>Audit</b>	<b>Opinion</b>
Resources	Property Strategy Implementation	Green
Resources	IT Corporate Website	Amber
Libraries	Library Management System IT Application Review	Amber
Childrens	Primary School 1 - Governance & Financial Management Audit	Amber

## **PERFORMANCE**

6. The following performance indicators are monitored on a monthly basis.

<b>Performance Measure</b>	<b>Target</b>	<b>% Performance Achieved for 24/25 audits (as at 14/08/24)</b>	<b>Comments</b>
Elapsed time between start of the audit (opening meeting) and Exit Meeting.	Target date agreed for each assignment by the Audit manager, stated on Terms of Reference, but should be no more than 3 X the total audit assignment days (excepting annual leave etc)	100%	Previously reported year-end figures: 2023/24 67% 2022/23 71% 2021/22 59%
Elapsed Time for completion of audit work (exit meeting) to issue of draft report.	15 days	75%	Previously reported year-end figures:  2023/24 96% 2022/23 89% 2021/22 86%

Elapsed Time between receipt of management responses to draft report and issue of final report.	10 days	100%	Previously reported year-end figures:  2023/24 100% 2022/23 92% 2021/22 66%

The other performance indicators are:

- % of 2024/25 planned audit activity completed by 30 April 2025 - reported at year end.
- % of management actions implemented (as at 14/08/24) – 72.3% of actions have been implemented. Of the remaining 27.7% there are 11.6% of actions that are overdue, 7.1% partially implemented and 9% of actions not yet due.

(At May 2024 A&G Committee the figures reported were 68.7% implemented, 5.8% overdue, 7.5% partially implemented and 18% not yet due)

- Extended Management Team satisfaction with internal audit work - reported at year end.

### Appendix 3

The table in Appendix 3 lists all audits with outstanding open actions, it does not include audits where full implementation has been reported. It shows the split between Priority 1 and Priority 2 actions implemented.

As at 14/08/24, there were 47 actions that are not yet due for implementation (this includes actions where target dates have been moved by the officers responsible), 59 actions not implemented and overdue and 39 actions where partial implementation is reported.

### Counter-Fraud

7. The next counter fraud update to Audit & Governance Committee is scheduled for November 2024.

### Financial Implications

8. There are no direct financial implications arising from this report

Comments checked by: Lorna Baxter, Executive Director of Resources,  
[lorna.baxter@oxfordshire.gov.uk](mailto:lorna.baxter@oxfordshire.gov.uk)

## **Legal Implications**

9. There are no direct legal implications arising from this report.

Comments checked by: Paul Grant, Head of Legal and Deputy  
Monitoring Officer, [paul.grant@oxfordshire.gov.uk](mailto:paul.grant@oxfordshire.gov.uk)

## **Staff Implications**

10. There are no direct staff implications arising from this report.

## **Equality & Inclusion Implications**

11. There are no direct equality and inclusion implications arising from this report.

## **Sustainability Implications**

12. There are no direct sustainability implications arising from this report.

## **Risk Management**

13. There are no direct risk management implications arising from this report.

Lorna Baxter, Executive Director of Resources

Annex: Appendix 1: 2024/25 Internal Audit Plan progress report  
Appendix 2: Executive Summaries of finalised audits since last report.  
Appendix 3: Summary of open management actions.

Background papers: Nil

Contact Officers: Sarah Cox, Chief Internal Auditor  
[sarah.cox@oxfordshire.gov.uk](mailto:sarah.cox@oxfordshire.gov.uk)

September 2024

## **APPENDIX 1 - 2024/25 INTERNAL AUDIT PLAN - PROGRESS REPORT**

Directorate / Service Area	Audit	Planned Qtr Start	Status as at 05/09/24	Conclusion
Cross Cutting	Transformation - Programmes & Major Projects.	4	Not started	
Cross Cutting / Resources – Finance & Procurement	Strategic Contract Management	1	Exit Meeting	
Cross Cutting / Resources – Finance & Procurement	Social Value Policy	1	Draft Report	Amber
Cross cutting / Law & Governance	Conflicts of Interest & Gifts and Hospitality	2	Fieldwork	
Cross Cutting	Joint Internal Audit & Counter Fraud proactive review – Travel Expenses	1	Exit Meeting	
Cross Cutting / Resources – Finance & Procurement	Delivery of Savings & Investments	2	Fieldwork	
Childrens	Independent Reviewing Officer	1	Fieldwork	
Childrens	Transformation Programme – including Financial Management	4	Not started	
Childrens	Direct Payments	1	Exit Meeting	
Childrens	Supported Families	Ongoing	Ongoing	n/a
Childrens & Resources – IT	EYES & LIFT - IT Application Review	2	Fieldwork	
Childrens	Primary School 1	1	Final Report	Amber
Childrens	Multiply Grant (Addition to plan)	1	Fieldwork	

Childrens	Education Health Care Plan Top ups (Addition to plan)	3	Scoping	
Adults	Client Charging	3 / 4	Not started	
Adults	Void Management	3	Not started	
Adults	Discharge to Assess	3	Not started	
Resources – Property, Investment & Facilities Management	Property Strategy Implementation	1	Final Report	Green
Resources – Property, Investment & Facilities Management / Cross Cutting	Utilities Management	3 / 4	Not started	
Resources – Workforce & OD	Recruitment – Applicant Tracking System	3 / 4	Not started	
Resources – Workforce & OD	Mandatory Training	2	Fieldwork	
Resources – Workforce & OD	Retention – Employee Feedback	3	Not started	
Resources – Finance & Procurement	Pensions Administration	3	Not started	
Resources – Finance & Procurement / Childrens – Education	Schools S151 Assurance	3	Scoping	
Resources - IT	Identity and Access Management	3 / 4	Not started	
Resources – IT / Cross Cutting	Artificial Intelligence	3 / 4	Not started	
Resources – IT	Cyber Security	3 / 4	Scoping	



Resources – IT / Cross Cutting	Data Management and Utilisation	3 / 4	Not started	
Resources – IT	Corporate Website	2	Final Report	Amber
Customers & Cultural Services	Library System – IT Application review	1	Final Report	Amber
Environment & Place	Highways	4	Not started	
Environment & Place	Income Collection & Parking Account	1 / 2	Exit Meeting	
Environment & Place	S106 – New IT System	3	Not started	
Environment & Place	HIF1 (Didcot Garden Town Housing Infrastructure Fund)	3 / 4	Not started	
Grant Certification				
Local Authority Delivery Grant, Phase 3 (LAD3),		Complete		

#### Amendments to Internal Audit Plan:

Childrens - Multiply Audit	<b>Addition to plan.</b> The Multiply Grant is DfE funding received in relation to adult learning provision to improve adult numeracy. Guidance issued by the DfE in relation to this grant has required independent assurance regarding the controls in place. The audit will review controls and compliance with the grant conditions.
Childrens – EHCP Top-ups	<b>Addition to plan.</b> Top-ups to an Education, Health and Care Plan (EHCP) refers to additional funding provided by local authorities to meet the special educational needs of the children and young people with EHCPs. The audit will provide assurance over the accuracy and timeliness of top-up payments and the processes for tracking how top-up funding is used and that intended outcomes/improvements are delivered.

## **APPENDIX 2 - EXECUTIVE SUMMARIES OF COMPLETED AUDITS**

### **Summary of Completed Audits since last reported to Audit & Governance Committee May 2024.**

#### **Property Strategy Implementation 2024/25**

Overall conclusion on the system of internal control being maintained	<b>G</b>
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Governance, Accountability and Reporting	<b>A*</b>	0	0
Communication and Engagement	<b>G</b>	0	1
Risk Management and Performance Management	<b>G</b>	0	0
Financial and Resource Management	<b>G</b>	0	0
		0	1

Opinion: Green	
Total: 1	Priority 1 = 0 Priority 2 = 1
Current Status:	
Implemented	0
Due not yet Actioned	0
Partially Complete	0
Not yet Due	1

*\*The overall conclusion for this audit is Green, however the Governance, Accountability and Reporting risk area has an area conclusion of Amber. This reflects the need for improvements to increase efficiency and remove duplication in relation to governance processes. Management report that actions have already been identified and are in progress, with improvements forming strands of work to be completed as part of the corporate transformation programme.*

The Property & Assets Strategy was adopted by Cabinet in November 2022 and sets out the Council's long-term strategic objectives and priorities for managing and developing the estate. The Property and Assets Strategy covers three main portfolios – operational accommodation, community assets and investment assets. Each of these portfolios contains a series of priorities. The strategy is being implemented through a programme of detailed business cases for the development, disposal or acquisition of assets.

The audit confirmed that substantial progress has already been made, and tangible benefits realised, across all six strategic objectives of the strategy:

- Facilitating Service delivery,
- Supporting Oxfordshire communities,
- Decarbonising our corporate buildings,
- Enabling agile working and rationalisation of the estate,
- Maximising our potential investments,
- Investing in our schools,

The Director of Property and Assets stated that the Property and Assets Strategy will be reviewed during 2024/25 to ensure it remains aligned with the current service and organisational objectives. It is also noted that the organisation is introducing a 4-year (rolling) business planning process which will help to ensure that budget setting will be integrated with organisational planning. It is envisaged that this process will also capture property-related issues, which will feed into the review of the Property and Assets Strategy.

### **Governance, Accountability and Reporting**

The audit found that there are robust governance, accountability and reporting structures in place. These include the capital investment governance structures, such as the Strategic Capital Board and Property Capital Programme Board, as well as the Agile Accommodation Programme Board which oversees this major component of the Property and Assets Strategy. From a review of meeting notes and interviews with officers it appears that these arrangements are providing effective oversight. Policies and procedures are clearly documented, roles and responsibilities are clear, and there are robust processes for approval, decision making and change control.

However, it was reported by several key stakeholders that there are multiple layers of governance, many of which include significant repetition of information which slows down the process. There is evidence that inefficiencies within the process contribute to delays which could undermine the timely delivery of individual projects and ultimately present a risk to the delivery of the strategy. Furthermore, delays could lead to the risk of financial loss, for example if project costs increase, property values change, or if match funded projects are not delivered on time.

As part of the transformation programme there are various strands of work currently under way at an organisational level, which aim to streamline the governance processes, including removing some barriers and duplication and making the processes more agile and efficient. This includes the following workstreams which are currently being looked at:

- Streamlining and digitising the governance process so that the documentation required at each stage, e.g. Initial Business Case (IBC), Outline Business Case (OBC), Full business Case (FBC) etc., can be completed and approved via electronic workflow to reduce duplication and delays and make the process more agile and efficient.

- Expanding the use of the Project Portfolio Management (PPM) system, which is already being used for capital governance, to encompass a wider remit.
- Reviewing the Contract Procedure Rules (CPRs) with the aim of ensuring best value and improving the efficiency of the procurement process.

These developments are not specific to the delivery of the Property Strategy but will improve some of the issues that are being reported. There is no additional management action required as this work to streamline governance processes is already ongoing as part of the transformation programme.

### **Communication and Engagement**

The Property and Assets Strategy is accessible on the Intranet from various pages including all the facilities management pages for each of the buildings. The objectives of the Property & Assets Strategy are delivered through a number of separate projects and programmes, which have their own communication and engagement arrangements as part of the management of those projects. For example the Agile / Accommodation Programme has significant communication and engagement activity as part of the programme, it is reported that this includes a stakeholder and communications plan which lists stakeholders and the engagement approach for each stakeholder or group of stakeholders, although this has not been provided for review during the audit. Organisation-wide communications include the Agile / Accommodation SharePoint site and the Reimagining our workspaces SharePoint site.

The Director of Property reported that some service areas are carrying out their own property activity outside of the property directorate. Further communication and engagement with service areas will support the implementation of the Property & Assets Strategy and the ambition to adopt a corporate landlord model.

### **Risk Management and Performance Management**

Risk management and performance management of individual projects is embedded within the project management processes and for the sample of projects reviewed was found to be in place. Risk and performance management is carried out at various levels as part of an overall framework from operational through to strategic, i.e. project level, programme level, portfolio level and executive level. Review of the governance arrangements described above, showed that risks, and performance issues, were being flagged up and escalated to those boards.

### **Financial and Resource Management**

It is apparent from review of the notes of the capital boards and Cabinet papers that resources are being made available to deliver the projects which form the Property and Assets Strategy, and also that resources are monitored and controlled in accordance with the Capital Governance framework. From a review of a sample of projects there was evidence that resources, both financial and non-financial, to deliver projects are identified prior to approval to proceed to the next stage of the process. It should be noted that the audit did not include detailed review of expenditure or of budget management.

## **IT Corporate Website 2024/25**

Overall conclusion on the system of internal control being maintained	A
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Corporate Structure	G	0	0
Content Management System	A	0	5
Audit Trails	G	0	0
Legislative Compliance	A	0	2
Website Security	A	0	1
		0	8

Opinion: Amber	
Total: 8	Priority 1 = 0 Priority 2 = 8
Current Status:	
Implemented	0
Due not yet Actioned	0
Partially Complete	0
Not yet Due	8

The public website is often the first point of reference for people who want to know more about the Council, its services and how they can be accessed. Websites are also important for digital transformation and moving services online, and to this end, there is a Digital Presence programme looking at improving the design of the public website and online services. The audit has identified aspects of user and technical security, content management and legislative compliance which should be improved to strengthen the control framework around the public website.

### *Corporate Structure:*

There is a structure in place for managing the public website, with defined roles and responsibilities. Content is managed by the Digital Content team and the underlying infrastructure is supported and maintained by the IT Solutions Delivery Team in ITID (IT, Innovation and Digital). The Marketing and Campaigns Manager works with service areas to ensure their services are appropriately marketed and promoted on the website.

### *Content Management System:*

Users have access to the Content Management System (CMS) for managing and maintaining content. The majority of content on the corporate website is

updated by the Digital Content team, although some pages can be updated by service areas, such as school closures, gritting information and events in Library services. We have identified a risk relating to the way users are authenticated on CMS and also found there are an excessive number of users with the administrator role, which gives full access to make changes on the public website. User access rights are also not subject to any formal review. All web pages have a nominated owner who should review content every 6 months to confirm it is current and valid. Our testing found that 42% of pages were last reviewed over 12 months ago, with some not being reviewed for over two years. This presents a reputational risk relating to content on the public website being out-of-date.

#### *Audit Trails:*

A revision history feature is available which shows all changes to content on web pages, including when it was made, by who and the actual text that was added or deleted.

#### *Legislative Compliance:*

The website uses a small number of cookies, which are small text files placed on a user's computer or mobile device to enhance and personalise their experience. The website has details on how cookies are used and they have to be explicitly accepted by the user in accordance with privacy requirements. There is a privacy policy on the website along with some service specific privacy policies which were reviewed and found not to have all the information required under UK-GDPR. This has been previously highlighted in the GDPR audit in 2021 and the agreed management action has not been fully implemented. The website was last tested for accessibility in February 2024 and is partially compliant with the mandated Web Content Accessibility Guidelines version 2.1 AA. A list of 12 non-conformances have been identified but work on addressing them has not started, even though the website says they will try and be fixed by August 2024.

#### *Website Security:*

The web servers for the main website sit in a DMZ (Demilitarized Zone), which is a perimeter network that has all publicly accessible systems and services. There is regular vulnerability scanning of the servers and the operating systems are patched weekly. Our testing identified one high risk vulnerability on servers from September 2023 that has not been patched and it highlights the need for a more formal approach to reviewing available patches for any reported vulnerabilities.

### **Library Management System – IT Application Review 2024/25**

Overall conclusion on the system of internal control being maintained		A	
RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions

<b>Logical Security</b>	<b>R</b>	<b>1</b>	<b>2</b>
<b>Access Rights</b>	<b>A</b>	<b>0</b>	<b>1</b>
<b>System Administration</b>	<b>A</b>	<b>0</b>	<b>2</b>
<b>Audit Trails</b>	<b>R</b>	<b>0</b>	<b>1</b>
<b>Backups and Disaster Recovery</b>	<b>A</b>	<b>0</b>	<b>2</b>
<b>System Support</b>	<b>G</b>	<b>0</b>	<b>0</b>
<b>Security Assurance</b>	<b>A</b>	<b>0</b>	<b>2</b>
		<b>1</b>	<b>10</b>

Opinion: Amber	
Total: 11	Priority 1 = 1 Priority 2 = 10
Current Status:	
Implemented	4
Due not yet Actioned	0
Partially Complete	0
Not yet Due	7

The Library Management System (LMS) is a cloud-based solution that went live in March 2018. It is supplied and supported by one of the largest suppliers of library IT systems in the UK. It is used for user administration, managing library stock and cash management. It integrates with another system from the same supplier, which is where customers create and manage their online library account.

As the IT system is cloud-hosted, the supplier is responsible for the implementation of some key controls but we found details on these are limited. For example, controls over data backups and disaster recovery are documented in supplier policies which are dated 2017 and are out-of-date. A number of controls managed locally by the library service can be improved, including a priority one action relating to multi-factor authentication. Further details of these are provided below.

#### *Logical Security:*

The current method for authenticating users on LMS is not sufficiently secure given the system is cloud-hosted and accessed over the Internet. Multi-factor authentication is not used, which in the current climate is a minimum-security requirement for protecting cloud user accounts from cyber-attacks. Furthermore, the LMS password policy does not comply with corporate IT security standards or recommended good practice. Users in libraries use a generic account to logon to computers before they login individually to LMS. We found that whilst these generic accounts are locked down, they have Internet access and thus there is a risk that any misuse of such access cannot be linked to a specific user. User accounts are

locked after a specified number of failed logins, but the timeout period is not in line with good practice. A longer timeout period is not practical to enforce as there is no out-of-hours system support to unlock accounts and hence this is an inherent risk.

#### *Access Rights:*

Access rights are defined using 'roles' and a user is granted one or more role within the system. There are specific roles for staff and volunteers, and it was confirmed that the one for the latter group of users does not provide access to customer personal data or have the ability to delete items. The introduction of a formal annual review of user access will help strengthen controls in this area.

#### *System Administration:*

System administration is performed by a dedicated systems team within library services, and it was confirmed that system administration access is limited to the three members of the team. There is a risk relating to redundant accounts as we identified a number of user accounts which have not been accessed for over 12 months and have not been deactivated. The accounts for casual workers are also not disabled when they are not working for the library service. As LMS can be accessed from non-corporate devices, these weaknesses increase the risk of unauthorised access.

#### *Audit Trails:*

There are no details available on what audit logging is performed by the system. This should be confirmed with the supplier, including the retention of log data, to ensure there is adequate logging in the event that user activities need to be reviewed to investigate transactions or security incidents.

#### *Backups and Disaster Recovery*

As with all cloud-based systems, the supplier is responsible for data backups and disaster recovery. The supplier's Backup Policy and Disaster Recovery Policy are from 2017 and out-of-date. They confirm that daily backups are taken, and disaster recovery is in place but further assurances are required in both areas, including the security of backup media and the recovery time objective for the system in the event of a major incident.

#### *System Support:*

There is a formal contract for the system, which was extended in February 2023 and includes support and maintenance. The system is licensed for unlimited authorised users and service users and is on the latest version of software, which was released in May 2024. Support calls are logged on the supplier's customer service portal and are reviewed at a monthly meeting with the supplier's Service Delivery Manager.

#### *Security Assurance:*

The supplier has confirmed the data centre they use for cloud services is certified to ISO standards on information security and business continuity, however, there is no evidence available to support this. There are no details on whether the supplier themselves hold any security certifications or what independent security testing is performed on the library system.



## Primary School 1 - 2024/25

Overall conclusion on the system of internal control being maintained	A
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
A: Governance	A	0	6
B: Financial Planning & Monitoring	A	0	5
C: Procurement	A	0	11
D: Income	R	0	6
E: Asset Management	A	0	2
F: Staffing & Payroll	A	0	5
G: Unofficial Funds	A	0	1
		0	36

Opinion: Amber	
Total: 36	Priority 1 = 0 Priority 2 = 36
Current Status:	
Implemented	7
Due not yet Actioned	0
Partially Complete	0
Not yet Due	29

A governance and financial management audit was undertaken. The audit noted areas for improvement to financial management processes and internal controls in the areas of Governance, Financial Planning & Monitoring, Procurement, Income, Asset Management, Staffing & Payroll and Unofficial Funds. The overall conclusion is Amber, and 36 priority 2 management actions have been agreed. Some of the actions have already been addressed and the majority of the remaining actions are due for implementation at the end of September 2024.

**APPENDIX 3 – As at 14/08/2024** - all audits with outstanding open actions (excludes audits where full implementation reported):

Report Title	ACTIONS						Not Due for Implementation	Not Implemented	Partially Implemented
	P1 & P2 Actions			IMPLEMENTED					
	1	2	Total	1	2	Total			
OCC Adults Income and Debt 23/24	1	6	7	1	4	5	1	-	1
OCC Adults Safeguarding 23/24	-	5	5	-	2	2	-	1	2
OCC Business Cont 23/24	2	17	19	-	11	11	-	6	2
OCC Childrens Finances 22/23	-	12	12	-	7	7	2	3	-
OCC Childrens Placements CM & QA 23/24	-	17	17	-	14	14	1	1	1
OCC Climate Audit 22/23	5	12	17	1	6	7	3	5	2
OCC Controcc Payments 21/22	-	9	9	-	7	7	-	2	-
OCC Corporate Website 24/25	-	8	8	-	-	-	8	-	-
OCC Corp & Stat Complaints 23/24	-	13	13	-	13	13	-	-	-
OCC Cyber Prep and Response 23/24	-	2	2	-	-	-	-	2	-
OCC Educ IT System – processes 22/23	-	5	5	-	3	3	2	-	-
OCC Expenses 23/24	-	14	14	-	3	3	6	-	5
OCC Feeder Systems 23/24	-	4	4	-	1	1	2	-	1
OCC Five Acres School 21/22	2	9	11	2	9	11	-	-	-
OCC Fleet Mgmt Compliance 21/22	-	5	5	-	4	4	1	-	-
OCC FM Follow up 22/23	-	13	13	-	8	8	-	5	-
OCC Gartan Payroll 21/22	1	34	35	1	29	30	-	5	-
OCC Health Payments 23/24	1	7	8	1	4	5	-	3	-
OCC I-Hub Gov 23/24	-	9	9	-	7	7	-	-	2
OCC IT Incident Mgmt 23/24	-	7	7	-	7	7	-	-	-
OCC LAS IT Application 22/23	-	9	9	-	8	8	-	1	-
OCC Leases 22/23	-	10	10	-	8	8	2	-	-
OCC Legal Case Mgmt 23/24	5	6	11	5	5	10	1	-	-
OCC Library IT System 24/25	1	10	11	-	4	4	7	-	-
OCC Local Transport Plan 23/24	1	8	9	1	6	7	2	-	-
OCC M365 Cloud 22/23	-	11	11	-	8	8	-	3	-

OCC New Hinksey School 23/24	2	23	25	2	21	23	1	1	-
OCC P Cards 23/24	1	20	21	1	8	9	4	-	8
OCC Payments to Providers 23/24	2	7	9	-	5	5	-	3	1
OCC Pensions Admin 21/22	-	5	5	-	5	5	-	-	-
OCC Pensions Admin 23/24	-	3	3	-	2	2	-	-	1
OCC Pensions Admin IT App 23/24	-	6	6	-	5	5	-	1	-
OCC Physical Security Systems 23/24	1	13	14	1	11	12	-	2	-
OCC Property Health and Safety 23/24	2	28	30	1	19	20	3	2	5
OCC Property Strategy Implementation 24/25	-	1	1	-	-	-	1	-	-
OCC Provision Cycle 21/22	-	19	19	-	18	18	1	-	-
OCC Risk Management 20/21	-	14	14	-	13	13	1	-	-
OCC Risk Mgmt 23/24	-	8	8	-	3	3	-	5	-
OCC S106 21/22	-	6	6	-	1	1	-	1	4
OCC S106 IT System 23/24	-	6	6	-	2	2	1	2	1
OCC SEND 20/21	14	27	41	14	26	40	-	1	-
OCC SEND Follow up 22/23	1	5	6	-	4	4	1	-	1
OCC Supported Transport 23/24	6	9	15	6	7	13	1	-	1
OCC YPSA 22/23	1	18	19	1	13	14	1	4	-
Purchasing (inc Acc Payable) 17/18	1	9	10	1	8	9	1	-	-
Samuelson House 18/19	-	5	5	-	4	4	-	-	1
<b>TOTAL</b>	<b>49</b>	<b>484</b>	<b>533</b>	<b>39</b>	<b>349</b>	<b>388</b>	<b>47</b>	<b>59</b>	<b>39</b>

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**AUDIT & GOVERNANCE COMMITTEE  
WORK PROGRAMME – 2024/25**

**27 November 2024**

**Training Session – Treasury Management – 45 minutes**

1. Counter Fraud Update (Sarah Cox)
2. Treasury Management Mid Term Review 2024/25 (Tim Chapple)
3. Oxford Fire & Rescue Service Statement of Assurance 2023-24 (Matt Schanck)
4. Oxfordshire Fire and Rescue Service 2023/2024 Annual Report (Matt Schanck)
5. Risk Management Update (Louise Tustian)
6. Audit Working Group Update (Sarah Cox)
7. Annual Governance Statement 2023/24-Update on Actions (Anita Bradley)
8. Annual Report on Whistleblowing (Anita Bradley)
9. Ernst & Young Update (Stephen Reid /Adrian Balmer)
10. Audit & Governance Committee Work Programme

**15 January 2025**

**Session with Internal Auditor – 30 minutes**

**Session with External Auditor – 30 minutes**

1. Annual Governance Statement- Update on Actions (Anita Bradley)
2. Internal Audit 2024/25 Progress Report (Sarah Cox)
3. Treasury Management Strategy Statement and Annual Investment Strategy for 2025/26 (Tim Chapple)
4. Financial Management Code (Kathy Wilcox)
5. Audit Working Group Update (Sarah Cox)
6. Ernst & Young Update (Stephen Reid /Adrian Balmer)
7. Audit & Governance Committee Work Programme

**12 March 2025**

1. Counter Fraud Update (Sarah Cox)
2. Audit and Governance Committee Annual Report to Council (Sarah Cox)
3. Treasury Management Q3 Performance Report 2024/25 (Tim Chapple)
4. Risk Management Update (Louise Tustian)
5. 2021/22 Draft Audit Results Report (Maria Grindley/Adrian Balmer)

6. Audit Working Group Update (Sarah Cox)
7. Accounting Policies (Richard Quayle)
8. Ernst & Young Update (Stephen Reid /Adrian Balmer)
9. Audit & Governance Committee Work Programme