



To: Members of the Audit & Governance Committee

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

Wednesday, 16 July 2025 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

Deadline(pubagenda)

Committee Officers: Committee Services
Email: committees.democraticservices@oxfordshire.gov.uk

Membership

Chair – Councillor Roz Smith
Deputy Chair - Councillor John Shiri

Councillors

Ron Batstone
Andrew Crichton
Ted Fenton

James Fry
David Hingley
Gavin McLauchlan

Leigh Rawlins

Co-optee

Kate Cartwright
Paul McGinn
Dr Geoff Jones

Notes:

- ***Date of next meeting: 17 September 2025***



AGENDA

- 1. Apologies for Absence and Temporary Appointments**
- 2. Declaration of Interests - see guidance note**
- 3. Minutes of the Previous Meeting (Pages 1 - 12)**

To approve the minutes of the meeting held on 4 June 2025 and to receive information arising from them.

4. Petitions and Public Address

Members of the public who wish to speak on an item on the agenda at this meeting, or present a petition, can attend the meeting in person or 'virtually' through an online connection.

Requests to present a petition must be submitted no later than 9am ten working days before the meeting.

Requests to speak must be submitted no later than 9am three working days before the meeting.

Requests should be submitted to committeesdemocraticservices@oxfordshire.gov.uk

If you are speaking 'virtually', you may submit a written statement of your presentation to ensure that if the technology fails, then your views can still be taken into account. A written copy of your statement can be provided no later than 9am on the day of the meeting. Written submissions should be no longer than 1 A4 sheet.

5. Local Government Reorganisation Progress Update

Report by Executive Director of Resources & Section 151 Officer

Oxfordshire County Council is facing significant, externally driven change to its present form and future functions. This report outlines the need to increase the capacity and capability of the organisation to meet those challenges now, and in the future, through a number of fixed term programme director posts.

The Audit & Governance Committee is RECOMMENDED to:

- a) To note the Local Government Reorganisation process to date.**
- b) To note the County Council's preferred option of a single unitary council for Oxfordshire.**

- c) To note the benefits, areas of development and current assessment against the statutory invitation of the County Council's preferred option.
- d) To note the risks and issues created by the disaggregation to key services including those identified by government as 'high risk'.

6. Treasury Management Annual Performance Report 2024-25 (Pages 13 - 26)

Report by Executive Director of Resources & Section 151 Officer

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."

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 is the fourth and final update for the 2024/25 financial year and sets out the position at 31 March 2025.

Throughout this report, the performance for the 2024/25 financial year is measured against the budget agreed by Council in February 2024.

As at 31 March 2025, the council's outstanding debt totalled £272m and the average rate of interest paid on long-term debt during the year was 4.41%. The council launched its "green bond" in December 2024 with an aim to raise an initial £0.5m. No other external borrowing was raised during the year, whilst £3m of maturing Public Works Loan Board (PWLB), and £10m of Lender's Option/Borrower's Option Loans were repaid. The council's debt financing position for 2024/25 is shown in Annex 1. Annex 2 shows the long term debt that matured in 2024/25.

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 £463m in 2024/25, with an average in-house return on new and existing deposits of 4.25%.

The council achieved an average in-house return of 4.86% on average cash balances of £460.916m, producing gross interest receivable of £22.398m. In relation to external funds, the return for the year was £4.763m, bringing total investment income to £27.161m. This compares to budgeted investment income of £19.242m, giving a net overachievement of £7.919m.

At 31 March 2025, the council's investment portfolio totalled £484.920m. This comprised £335.000m of fixed term deposits, £52.000m at short term notice in money market funds and £97.919m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 31 March 2025.

The Audit & Governance Committee is RECOMMENDED to:

- a) note the report and
- b) **RECOMMEND Council to note the council's treasury management activity and outcomes in 2024/25.**

7. Review of Appointments to Outside Bodies (Pages 27 - 36)

Report by Director of Law & Governance & Monitoring Officer

The procedures and guidance around Council appointments to Outside Bodies has not been reviewed since 2013. This report proposes to change the procedures for appointments to Category B (Non-strategic) and Category C (Local) Outside Bodies.

The Audit & Governance Committee is RECOMMENDED to:

- a) **agree the amended method of appointment to non-strategic Outside Bodies useful to the Council's work, known as Category B Outside Bodies, and Other Outside Bodies that request Council representation or are of primary value to local councillors/the local community, known as Category C Outside Bodies;**
- b) **agree that Category B appointments be made by the Audit and Governance Committee;**
- c) **agree that Category C appointments be delegated to the Monitoring Officer;**
- d) **RECOMMEND to Council to approve the Constitutional Amendments in Annex 1 to reflect these changes;**
- e) **adopt the Guidance for Members who are appointed to Outside Bodies (attached at Annex 2); and**
- f) **approve a list of appointments to Category B Outside Bodies for this Council subject to Council approving the Constitutional Amendments (Annex 3, to follow).**

8. 2024-25 Statement of Accounts (to follow)

Report by the Executive Director of Resources & Section 151 Officer

In line with the revised statutory deadline set by the Department for Levelling Up, Housing and Communities, Oxfordshire County Council published its draft Statement of Accounts 2024/25 by 30 June 2025.

This extension supports efforts to address the national local audit backlog. The accounts provide a full picture of the Council's financial position as of 31 March 2025, including key statements and detailed disclosures. They are available on the Council's website.

The public inspection period runs from 1 July to 12 August 2025, allowing residents to review the accounts and exercise their rights under the Local Audit and Accountability Act 2014.

The Committee is RECOMMENDED to consider and approve the draft Statement of Accounts for 2024-25.

9. Counter Fraud Plan & Update (Pages 37 - 56)

Report by Executive Director of Resources & Section 151 Officer

This report presents an overview of activity against the Counter Fraud Plan for 2024/25, which was previously presented to the July 2024 Audit & Governance committee meeting.

The report also presents the Counter Fraud Plan for the coming year 2025/26.

The Counter Fraud plan supports the Council's Anti-Fraud and Corruption Strategy by ensuring that the Council has proportionate and effective resources and controls in place to prevent and detect fraud as well as investigate those matters that do arise.

The Committee is RECOMMENDED to:

- a) note the summary of activity against the Counter Fraud Plan for 2024/25; and**
- b) approve the Counter Fraud Plan for 2025/26.**

10. Ombudsman Annual Report (Pages 57 - 90)

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 2024/25, reflecting on those complaints that were considered by the LGSCO up to 31 March 2025.

The Committee is RECOMMENDED to receive and comment on the Local Government and Social Care Ombudsman's Annual Review of Oxfordshire County Council for 2024/25, and the work undertaken by the Council regarding its handling of complaints.

11. Health & Safety Annual Report (to follow)

Report by Director of Property & Assets

The Annual H&S Report (attached at Annex 1) is a summary of performance and is part of the corporate governance framework. It seeks to provide the Audit and Governance Committee with assurance that arrangements for managing health safety are suitable and sufficient whilst identifying areas for improvement.

This annual report contains information about the work of the Health and Safety (H&S) functions, the council's health and safety performance over the year and its plans for the coming year.

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. Audit & Governance Committee Work Programme (Pages 91 - 92)

To review the Committee's Work Programme for 2025-26

Close of meeting

An explanation of abbreviations and acronyms is available on request from the Chief Internal Auditor.

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, 4 June 2025 commencing at 1.00 pm and finishing at 3.50 pm.

Present:

Voting Members:

Cllr Roz Smith – in the Chair
Cllr John Shiri
Cllr Ron Bastone
Cllr Andrew Crichton
Cllr Ted Fenton
Cllr James Fry
Cllr David Hingley
Cllr Gavin McLauchlan
Cllr Leigh Rawlins
Dr Geoff Jones

Non-voting:

Other Members in Attendance:

Cllr Jenny Hannaby (for Agenda No. 7)

By Invitation:

Partners from Ernst & Young Limited Liability Partnership:
Kalthiemah Abrahams
Simon Mathers
Melody Padilla

Officers:

Whole of meeting:

Lorna Baxter, Executive Director of Resources & Section 151 Officer
Anita Bradley, Monitoring Officer
Rachel Brolly, Performance and Insight Team Leader
Sarah Cox, Chief Internal Auditor
Colm O'Caomhanaigh, Democratic Services Manager
Rob MacDougall, Chief Fire Officer and Director of Community Safety
Jack Nicholson, Democratic Services Officer
Ella Stevens, Deputy Chief Accountant
Louise Tustian, Director of Transformation, Digital and Customer Experience
Kathy Wilcox, Head of Corporate Finance

Part of meeting:

Martin Reeves, Chief Executive

Agenda Item

Officer Attending

7
9

Daisy Hickman, Performance Improvement Manager
Georgina Queripel, Audit Manager

The Committee considered the matters, reports and recommendations contained or referred to in the agenda for the meeting, together with a schedule of addenda tabled at the meeting and decided as set out below. Except as insofar as otherwise specified, the reasons for the decisions are contained in the agenda, reports and scheduled/additional documents, copies of which are attached to the signed Minutes.

34/25 APOLOGIES FOR ABSENCE AND TEMPORARY APPOINTMENTS

(Agenda No. 1)

The Chair welcomed everyone to the meeting. An apology was received from Councillor James Fry, who was late to the meeting. Otherwise, there were no apologies for absence; there were no temporary appointments.

35/25 DECLARATION OF INTERESTS - SEE GUIDANCE NOTE

(Agenda No. 2)

There were no declarations of interest.

36/25 MINUTES

(Agenda No. 3)

The Committee received the minutes of the meetings of 12 March and 20 May 2025. First, they discussed the minutes of the meeting of 12 March 2025.

In relation to the Report of the Constitution Working Group, the Chair thanked officers for their work revising Council's Constitution. Officers said that all recommendations to the Council passed on 1 April 2025 and had been incorporated. In relation to 'effective communication with Councillors', the Monitoring Officer said that she was advocating for that in meetings with other officers. She added that she would shortly raise an article on that topic on the staff intranet. Officers reiterated that it was best to review the changes to the constitution six months after they had been approved. They clarified that the Constitution was available to view online. Furthermore, officers said that if the Committee was of the view that further constitutional amendments were required, the Constitution Working Group could consider these in due course.

The Committee asked for the following amendments to the minutes of the meeting of 12 March 2025:

- On the front-sheet, Dr Geoff Jones was recorded as a voting member of the Committee. However, this was not correct. He should have been recorded as a non-voting member.
- In section 22/25, it was recorded that that 'the Deputy was elected by the Chair.' However, it should have been recorded that the Deputy was elected by the Committee.
- In the first paragraph of section 27/25, there was a space after the hyphen in 're-consider' that needed to be removed.

APPROVED the minutes of the meetings of 12 March and 20 May 2025 as an accurate record of proceedings.

37/25 PETITIONS AND PUBLIC ADDRESS

(Agenda No. 4)

There were none.

38/25 UPDATE ON STATEMENT OF ACCOUNTS 2024/25

(Agenda No. 5)

The Deputy Chief Accountant introduced the report. She made the following remarks:

- The committee was previously informed that Enterprise Oxfordshire, formerly known as Oxfordshire Local Enterprise Partnership (OxLEP), would require Group Accounting. However, at that time, group accounts were not necessary, as Enterprise Oxfordshire fell below Oxfordshire's materiality threshold.
- She had not submitted final accounts for the Committee's consideration; however, they would be emailed around before the deadline of 30 June.

In response to a question, officers clarified that the Council had already decided to keep Enterprise Oxfordshire as a separate company and not to assume its various services and functions.

RESOLVED to:

- (a) note the update on the accounting treatment for Enterprise Oxfordshire in the 2024/25 financial year; and**
- (b) note the publication date of the Statement of Accounts for 2024/25 and the associated public inspection period.**

39/25 LOCAL AUDIT REFORM: AUDIT CONSULTATION OUTCOME

(Agenda No. 6)

The Head of Corporate Finance introduced the report. She said that in addition to updating the Committee as a whole, the report's purpose was to ensure new members had context about local audit reform when beginning their work on the Committee. Returning members said that it was a good summary of local audit reform.

In relation to paragraph 15, the Committee noted that the Council had been asked by government why the accounts had not been submitted on time. However, they also noted that 'The unaudited 2023/24 Statement of Accounts was published on the Council's website on 28 June 2024 and a full audit of the accounts, including a substantial amount of transactional sampling, took place from July 2024 onwards with completion in early 2025.' As such, officers said, the accounts had been submitted on time.

The Committee noted that the 'Redmond Review: Independent Review into the Oversight of Local Audit and the Transparency of Local Authority Financial Reporting' (September 2020) recommended that the local government accounts be simplified in the future. External auditors said that the Local Audit Office was working closely with the Chartered Institute of Public Finance and Accountancy, the author of the financial reporting framework, to implement this recommendation.

In response to a question, officers clarified the infrastructure assets statutory override that had been extended to 1 April 2029 concerned additional expenditure on highways, which meant it was only applicable to upper tier and unitary local authorities. By way of context, they said that the override had been introduced nationally to manage accounting practices that caused issues initially in 2021-22,

when external auditing would otherwise not have continued. Officers said that they were looking for a long-term solution, but at that time the override was necessary to prevent ongoing disruption to the accounts.

Finally, the Chair noted paragraphs 29 and 30. She said that £0.052m from central government was not enough for the Council to clear its backlog and meet the additional costs of fully restoring audit assurance.

RESOLVED to:

- (a) Note the update on Local Audit Reform and the establishment of a Local Audit Office; and**
- (b) Note the on-going backstop arrangements following the disclaimed opinions for the council's accounts for 2022/23 and 2023/24.**

Councillor James Fry joined the meeting at 1.24pm.

40/25 OXFORDSHIRE FIRE AND RESCUE SERVICE 2024/2025 ANNUAL REPORT

(Agenda No. 7)

The Chief Fire Officer and Director of Community Safety introduced the report. He highlighted the following:

- Oxfordshire Fire and Rescue Service responded to 6,200 incidents during the year of the report, which was almost one an hour.
- The Service's average response time was 9 minutes and 12 seconds and maintaining that was a key challenge. However, the Service's new policy of not attending fire alarms when they actuate was likely to have a disproportionate impact on that time because alarms disproportionately go off in built-up areas closer to Oxfordshire's 25 fire stations.
- the Service's prevention and protection work, including Safe and Well visits to over 2,300 vulnerable households in the year of the report, which resulted in 208 referrals of households on to other partners
- a 44% reduction in the number of road traffic incidents in the year of the report
- Changes to the storage of breathing apparatuses on the Services' vehicles to reduce the risk of contamination
- the work of Trading Standard and the Joint Oxfordshire Resilience Team

The Committee noted that it had been less than a year since they received the report for the year 2023-24. The Chief Fire Officer and Director of Community Safety said that this was because of the excellent work of his team, especially the Performance Improvement Manager, in producing the document quicker than last year for the Committee's consideration.

The Committee further noted the fact that 2,310 of callouts in the year of the report, 49 per cent of the total, were false alarms. In response to a question from the Chair, officers confirmed that this number was reducing because of the new policy of not responding to automatic fire alarms. He said that this policy had gone out for public consultation in September 2024 and was supported by the previous Cabinet Member responsible for the Service; it was now operative across the whole of the Thames

Valley. Officers said that they expected the figure in question to drop to 33 per cent in the coming year.

The Committee asked officers about the Service's responsibility for fire service legislation and risk assessment. Officers clarified that they had a responsibility to make sure regulations were followed particularly with respect to Houses in Multiple Occupation, commercial premises, and any new builds.

In response to a question, officers clarified that the Council's vision, as detailed in the strategic plan for 2023-25, was 'to make Oxfordshire a greener, fairer and healthier' place.

The Chair said that she was very impressed with the work of Trading Standards; they had recovered over £100,000 for scam victims during the year of the report and were believed to have blocked over 45,000 scam calls. She asked officers to pass on the Committee's thanks to that team for its work protecting vulnerable people.

The Cabinet Member for Community Wellbeing and Safety praised the Service's professionalism and the Chief Fire Officer's sensitive response to the loss of firefighters' lives at Bicester Motion on 10 June. She said that her thoughts were with all firefighters and wished the Service well for the future.

RESOLVED to note the Oxfordshire Fire and Rescue Service Annual Report for 2024/2025.

41/25 RISK MANAGEMENT UPDATE

(Agenda No. 8)

The Director of Transformation, Digital and Customer Experience and the Performance and Insight Team Leader introduced the report. They clarified that the Strategic Risk Register overview was from January rather than June 2025 because it was the last to have been considered by the Cabinet. They highlighted the following:

- the Strategic Risk Register had been reviewed between March and April 2025
- From 1 May 2025, core schemes would no longer feature on the register due to effective management at a programme level.
- The Council's Delivering the Future Together network was helping to cascade information about risk across the whole organisation.
- Further review to the policy documentation would be brought to the next meeting on 16 July 2025.

The Committee asked officers whether they had calculated the provisional residual risk for Strategic Risk (SR) 11 – Section 106 – and SR12 – Local Government Reform. Officers said that this would be discussed at the Senior Leadership Team (SLT)'s workshop on 25 June 2025; they would report back to the Committee in due course. However, they also said that they were hopeful that the risk in relation to SR11 would be reduced following a report to the Place Overview and Scrutiny Committee on 23 April 2025. Officers were asked relatedly if local government reform to pension funds was applicable to SR12. Officers said that the question would be taken up by the Pension Fund Committee.

For the benefit of new members of the Committee, officers clarified that inherent risk referred to risk without controls put in place to reduce its probability and mitigate its consequences. They added that as was the case here, residual risk may not change on a month-to-month basis. However, officers stressed that they could manage risks, and they highlighted that there was a new risk reporting platform, which enabled them to track and monitor their work in this area.

The Committee asked officers if the Council was talking to other local authorities to compare and learn from what they might be doing to mitigate risks. Officers said that risks 1, 2, 4, 5, 7, 9, and 10 were applicable to all local authorities. Otherwise, they said that it was difficult to compare across organisations because there was no uniform way of measuring risk. However, they said that networking took place between local authorities, where risks were discussed. Officers also said that through business management and monitoring, the team regularly compared their performance with that of other Councils in relation to risk.

The Committee also asked officers about the risk of flooding in Oxfordshire. Officers clarified that a five-by-five scoring matrix was deployed for all risks, including the risk of flooding. However, they also said that the SLT were discussing whether flooding should be considered separately in relation to community resilience to the overall risk; the Committee would be updated accordingly. Officers added that the Council agreed in the budget to £2.2 million of investment for 2025-26 to reduce the risk of flooding. Finally, the Committee asked officers about the use of the word 'undeliverable' in the report. Officers clarified that it had been used to refer to residual cost to the Council in cases where the total cost for a project was not covered by funds claimed by a specified date, especially considering inflationary pressures. However, they also said that more funding was available from central government to cover those pressures. Officers said that where the word undeliverable featured in the report, things may have changed in the last six months, and they would update the Committee in due course.

RESOLVED to note the Risk Management Update.

42/25 CHIEF INTERNAL AUDITOR'S ANNUAL REPORT

(Agenda No. 9)

The Chief Internal Auditor introduced the report. She stressed that no limitations had been placed on the scope of the report. She also made the following remarks:

- This report was an executive summary; any member could ask her for the full reports, and any aspect could be examined by the Audit Working Group (AWG).
- There had been 30 audits undertaken throughout the year. Only 1 audit had been dropped because of resourcing issues, which she said was a credit to her team, especially the Principal Auditor and Audit Manager.
- Those resourcing issues had had a 4–6-week impact on the production of the report; she would report back to the committee if there was subsequent impact to next year's report.
- Overall, she had no particular concerns in relation to the year's audits or the implementation of management actions arising from them.

The Committee noted paragraph 23: 'The Monitoring Officer conducted a survey of Senior Management on the effectiveness of Internal Audit in September 2023. The results from this survey were presented to [the committee in] November 2023.' They asked officers if this survey was going to be repeated. Officers clarified that it used to be a requirement for one such survey to take place very year; that was no longer the case. However, officers said that they aimed to survey Senior Management every third year; as such, a survey was scheduled for June 2026; officers said that it could be brought forward upon request. The Chair said it was important for directors to be satisfied with the Council's internal audit work.

The Committee discussed the team's resourcing issues. They noted paragraph 40 regarding the negative impact those issues had had on the achievement of the service's performance indicators. They asked officers how early in the process that was picked up and about the systems in place to allow the service to recover and deliver value for money. Officers stressed that where timeliness had slipped, quality had not. Nonetheless, they reiterated, the Annual Report had been delivered on time to the Committee. They agreed that they should further consider means to incentivise timeliness and penalise lack of timeliness to facilitate the audit process overall. The Committee also asked if the final audit, which had been dropped, was going to be undertaken in the future. Officers said that in their judgement they did not need to include it. They also said that their resourcing issues had been resolved. Officers said that they had appointed another full-time principal auditor to start work in July, subject to pre-employment checks. The Chair took the opportunity to congratulate Georgina Queripel, Principal Auditor, for her recent promotion to Audit Manager.

The Committee also discussed the appendices to the report. In relation to Appendix 3, members asked if in future officers could make it clear which actions specifically were 'not yet actioned' and which ones were 'not yet due'. Officers agreed to do so and to make clear whether the actions were Priority 1 or Priority 2. And in relation to the section 'Schools Section 151 Assurance 24/25', they discussed the importance of officers' work around financial training for governors and business managers within the affected schools.

Finally, for new members of the Committee, officers clarified that analysis of the design and implementation of risk-management controls was in-built to the audit process. They also said that they monitored when dates moved and would report on that to the Committee in September 2025 and January 2026. They said that anything identified as red in the report would get called to the AWG and be reviewed in six months' time

RESOLVED to endorse the Chief Internal Auditor's Annual Report.

43/25 INTERNAL AUDIT STRATEGY & PLAN 2025/26 (Agenda No. 10)

The Chief Internal Auditor introduced the report. She said that a separate counter-fraud plan would be on the agenda for July. She also made the following remarks:

- More grants were being received from central government, which required her service's independent validation and verification.

The Committee asked officers why the target was to have 90 per cent of agreed management actions implemented, rather than 100 per cent. Officers said that 100 per cent would be unrealistic because of the timeframes under which they were operating and that the service prioritised management actions accordingly. Nonetheless, they said that did not accept delay. The Chair reiterated that the AWG monitored implementation of all the actions.

The Chair asked members to note especially Appendix 3, 'Internal Audit and Accountable Team Structure for 2025-26'.

RESOLVED to note the Internal Audit Strategy and Internal Audit Plan for 2025/26.

44/25 INTERNAL AUDIT CHARTER 2025/26

(Agenda No. 11)

The Chief Internal Auditor introduced the report. She said that this paper introduced the new Global Internal Audit Standards; as such, the template had changed when compared to previous reports, but the content had not changed very much.

The Committee noted paragraph 6: 'Internal Audit should identify and communicate to the Audit & Governance Committee and Senior Management the root cause for the issues that are reported. This could also include thematic or systematic issues or actions.' Officers said that they routinely thought about root causes. Nevertheless, they said that the process of identifying what they were specifically, to communicate them, was a work in progress.

RESOLVED to:

- (a) note the update on implementation of the Global Internal Audit Standards;**
- (b) approve the Internal Audit Charter for 2025/26; and**
- (c) note the Quality Assurance and Improvement Programme.**

45/25 AUDIT WORKING GROUP UPDATE

(Agenda No. 12)

The following councillors were appointed to sit on the Audit Working Group: Ron Bastone, Ted Fenton, Gavin Mclauchlan, Leigh Rawlins, and John Shiri.

RESOLVED to note the Audit Working Group Update.

46/25 ANNUAL GOVERNANCE STATEMENT - 2024/25

(Agenda No. 13)

The Monitoring Office introduced the report.

The Committee noted, in Annex 2, 'Significant Governance Issues – 2025/26', that the Council's Independent Remuneration Panel was due to be commissioned by 31 December 2025. They asked whether this would be necessary considering plans for local government reorganisation. Officers clarified that it was a mandatory requirement for a new Independent Remuneration Panel to be in place by 31 March 2026, and local government was not going to be reorganised within the next nine months; the Panel still had to be commissioned.

In relation to 'Monitoring Financial Performance' (p. 44), members stressed the importance of turning reports around quickly after the end of the appropriate period for management action purposes. They also said that it was important for data to be contextualised within these reports to facilitate a good outcome.

In response to a question about optimism bias in the delivery of the Council's capital programme, officers said that benchmarking of the data took place to minimise the impact of any such bias; for instance, the Care Quality Commission examined outcomes in Adult Social Care.

The Committee requested the following amendments to the report:

- Paragraph 83 – to mention NEC4 and more detail about the contract
- Paragraph 85 – to read 'seldom heard communities' (a typo)
- Paragraph 89 – to refer to the outcome of the County Council elections
- Paragraph 103 – to not refer to group accounts, considering the Deputy Chief Account's remarks under Item 5 on the agenda

Officers agreed to make these changes.

RESOLVED to approve the Annual Governance Statement 2024/25, 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.

47/25 ERNST & YOUNG UPDATE

(Agenda No. 14)

External auditors from Ernst & Young (E&Y) Limited Liability Partnership introduced the reports.

Oxfordshire County Council Auditors Annual Report Year Ending 31 March 2024 (E&Y) was considered first.

The Committee noted that the auditors' emphasis in Phase 2 of their overall strategy was 'to use backstop dates to prevent a recurrence of the backlog and allow assurance to be rebuilt over multiple audit cycles.' They asked the auditors how they were planning on building back assurance overall when balances breached their materiality limit of £20 million. The auditors recognised the challenges they faced and said that they would not be able to offer full assurance until the end of the financial year 2026-27 at the soonest.

The Committee noted, in Appendix C, a significant increase in fees from £84,668 in 2021-22 to £291,895 in 2023-24; they asked the auditors to account for this change.

The auditors said that their contract came to an end in 2022-23; fees then went up as part of the national procurement process with the Public Sector Audit Appointments body. The auditors said that their fees had gone up because the regulatory burden on them had increased over the five-years span of the previous contract.

Oxfordshire County Council Provisional Audit Planning Report Year Ending 31 March 2025 (E&Y)

The auditors summarised the Audit Risks and Areas of Focus, the materiality for the year (the word 'group' could be omitted), and the Audit Timeline.

The Committee asked two questions. In response to a question about the International Financial Reporting Standards (IFRS) 16 Leases, in Audit Risks and Areas of Focus, officers said that it was their practice to consider the Council's overall assets in relation to overall liabilities to determine their impact on the accounts. The Committee asked how the auditors' distinguished between revenue repairs and capital investment when it came to road maintenance. Officers clarified the distinction and said that transactions were routinely checked by the internal audit team to check they had been classified correctly.

Oxfordshire Pension Fund Provisional Audit Planning Report Year Ending 31 March 2025 (E&Y)

The auditors summarised the Audit Risks and Areas of Focus, the materiality for the year, and the Audit Timeline.

The Committee noted that the audit results for June were due in September–October, and the auditors' Annual Report would be submitted in December.

The auditors said that they would attend the next meeting and notify the Committee of any changes to their strategy.

The Chair thanked the auditors for attending the meeting.

48/25 AUDIT & GOVERNANCE COMMITTEE WORK PROGRAMME

(Agenda No. 15)

The Committee noted the Updated Work Programme 2025-26. They said that they wanted to see local government reorganisation on the programme in July. To make space for this, they agreed that the 'Risk Management Update' would take place in September 2025 and January and May 2026, not July and November 2025 as planned.

AGREED the work programme for 2025-26.

49/25 DATE OF NEXT MEETING

(Agenda No. 16)

NOTED that the next meeting was scheduled for 16 July 2025.

..... in the Chair

Date of signing

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AUDIT & GOVERNANCE COMMITTEE

16 JULY 2025

TREASURY MANAGEMENT ANNUAL PERFORMANCE REPORT 2024-25

Report by Executive Director of Resources & Section 151 Officer

RECOMMENDATION

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

- a) note the report and
- b) **RECOMMEND** Council to note the council's treasury management activity and outcomes in 2024/25.

Executive Summary

1. 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."
2. 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 is the fourth and final update for the 2024/25 financial year and sets out the position at 31 March 2025.
3. Throughout this report, the performance for the 2024/25 financial year is measured against the budget agreed by Council in February 2024.
4. As at 31 March 2025, the council's outstanding debt totalled £272m and the average rate of interest paid on long-term debt during the year was 4.41%. The council launched its "green bond" in December 2024 with an aim to raise an initial £0.5m. No other external borrowing was raised during the year, whilst £3m of maturing Public Works Loan Board (PWLB), and £10m of LOBO¹ loans were repaid. The council's debt financing position for 2024/25 is shown in Annex 1. Annex 2 shows the long term debt that matured in 2024/25.
5. The [Treasury Management Strategy for 2024/25](#) agreed in February 2024 assumed an average base rate of 4.75%.

¹ LOBO (Lender's Option/Borrower's Option) Loans are long-term loans which include a re-pricing option for the bank at predetermined intervals.

6. The average daily balance of temporary surplus cash invested in-house was expected to be £463m in 2024/25, with an average in-house return on new and existing deposits of 4.25%.
7. The council achieved an average in-house return of 4.86% on average cash balances of £460.916m, producing gross interest receivable of £22.398m. In relation to external funds, the return for the year was £4.763m, bringing total investment income to £27.161m. This compares to budgeted investment income of £19.242m, giving a net overachievement of £7.919m.
8. At 31 March 2025, the council's investment portfolio totalled £484.920m. This comprised £335.000m of fixed term deposits, £52.000m at short term notice in money market funds and £97.919m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 31 March 2025.

Treasury Management Activity

Debt Financing & Maturing Debt

9. 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).
10. The council is able to borrow from the Public Works Loan Board (PWLB) or through the money markets. The strategy for 2024/25 assumed no new external borrowing during the year, with any increase in the capital financing requirement met through internal borrowing, as external borrowing rates were forecast to remain elevated for the year. The exception to this was new debt of £0.500m raised the community municipal investment known as the Oxfordshire Green Bond.
11. As at 31 March 2025, the authority had 42 PWLB loans totalling £241.383m, 5 LOBO loans totalling £25.000m and two money market loans totalling £5.500m. 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 loans was 4.00%. The combined weighted average for interest paid on long-term debt was 4.39%. The council's debt portfolio as at 31 March 2025 is shown in Annex 1.
12. The council repaid £3m of maturing PWLB loans and £10m of LOBO loans during the year. The weighted average interest rate payable on the matured loans was 4.250%. The outturn for interest payable in 2024/25 was £12.23m. The details are set out in Annex 2.

Investment Strategy

13. 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.
14. During the first three quarters 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. The Government's Debt Management Deposit Facility (DMADF) has not been a competitive counterparty to deposit with, however we maintain access to this facility for times of financial uncertainty.
15. 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.
16. At the start of the year the UK Bank Rate was 5.25% which was in line with the forecast. Reductions of 25bps in August, November and February reduced the rate to 4.50%, where it remained until the end of the financial year.

The Council's Lending List

17. 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 third quarter of 2024/25.

Investment Performance

18. 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.

19. The actual average daily balance of temporary surplus cash invested in-house was £460.916m for 2024/25 and the average in-house return was 4.86%, producing gross interest receivable of £22.398m. Gross distributions from pooled funds totalling £4.763m were also realised in the year, bringing total investment income to £27.161m. This compares to budgeted investment income of £19.242m, giving a net overachievement of £7.918m. This reflects a combination of higher than forecast average cash balances, and higher than forecast interest rates.
20. Cash balances for the year were 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 was £92.5m. This created an estimated opportunity cost of £3.8m in unearned interest during 2024/25. The cumulative opportunity cost as a result of negative DSG balances since 2019/20 is now £10.42m.
21. The council operates a number of instant access call accounts and money market funds to deposit short-term cash surpluses. During 2024/25 the average balance held on instant access was £80.340m, at an average rate of 4.48%.
22. At 31 March 2025 the total value of pooled fund investments was £97.919m. Whilst this is a marginal increase compared to the value of £97.804 at 31 March 2024, it is a reduction of £2.344m compared to the recent high of £100.263m in February 2025. This reduction is due to global financial instability caused by the economic impact of changes to US import tariffs.
23. At 31 March 2025, the council's investment portfolio totalled £484.920m. This comprised £335.000m of fixed term deposits, £52.000m at short term notice in money market funds and £97.920m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 31 March 2025.
24. 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 31 March 2025 is included at Annex 4.

Prudential Indicators for Treasury Management

25. During the financial year, the council operated within the treasury limits and Prudential Indicators set out in the council's Treasury Management Strategy for 2024/25. The outturn for the Prudential Indicators is shown in Annex 3.

Financial Implications

26. This report is mostly concerned with finance and the implications are set out in the main body of the report.

Comments checked by:

Kathy Wilcox, Head of Corporate Finance, kathy.wilcox@oxfordshire.gov.uk

Legal Implications

27. The budget is a non-executive function, however the Cabinet has a duty under the Local Government Act 2000 to monitor the budget and make any recommendations to Council as they think fit.
28. The statutory framework for the prudential financial system is set out in the Local Government Act 2003 and the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003. These Regulations provide that the Council must have regard to CIPFA codes in managing its budget.
29. The report is in accordance with 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 has a wide power to borrow under section 1 of the 2003 Act up to the affordable limit determined by the Council having regard the CIPFA Code of Practice. The Council also has powers to invest under section 12 of the 2003 Act, subject to restrictions contained in the Local Authorities (Funds)(England) Regulations 1992.

Comments checked by:

Kim Sawyer, Interim Head of Legal & Governance,
kim.sawyer@oxfordshire.gov.uk

Staff Implications

30. This report does not create any staffing implications.

Equality & Inclusion Implications

31. There are no equality or inclusion implications arising from the report.

Sustainability Implications

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

33. In December 2024, the council launched its first “green bond” to raise £0.5m funding to support the councils tree planting and decarbonisation projects.

Risk Management

34. The purpose of treasury management is the management of the council'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". The Prudential Code.
35. Prudential indicators and credit criteria are agreed by Council each year as part of the Treasury Management Strategy.
36. The credit quality of institutions, changes in the interest rate forecast, cash flow, and prudential indicators are monitored throughout the year and reported monthly to the TMST and quarterly to the council's Audit & Governance Committee, Cabinet and Council.

LORNA BAXTER

Executive Director of Resources & Section 151 Officer

Annex: Annex 1 – Oxfordshire County Council Debt Profile as at 31 March 2025

Annex 2 – Long Term Debt Matured During 2024/25

Annex 3 – Oxfordshire County Council Investment Portfolio at 31 March 2025

Annex 4 – Prudential Indicator as at 31 March 2025

Background papers: Treasury Management Strategy for 2024/25

Contact Officer: Tim Chapple, Treasury Manager, 07917 262935,
tim.chapple@oxfordshire.gov.uk

June 2025

Annex 1

OXFORDSHIRE COUNTY COUNCIL DEBT PROFILE 31 MARCH 2025

LOAN No	£m	RATE %	Start Date	End Date	LOAN No	£m	RATE %	Start Date	End/Call Date
483659	2.000	4.250	25/11/1999	30/04/2025	492386	2.000	4.350	03/11/2006	01/04/2027
487777	4.000	4.650	16/05/2003	01/05/2028	492535	10.000	4.200	29/11/2006	30/06/2037
488562	7.650	4.700	19/03/2004	16/03/2030	492561	6.000	4.250	07/12/2006	30/06/2032
488563	1.733	4.700	19/03/2004	16/03/2030	492598	8.000	4.500	18/12/2006	30/04/2027
488989	6.000	4.850	16/08/2004	13/07/2030	492599	6.000	4.500	18/12/2006	31/05/2027
489168	6.000	4.700	22/10/2004	01/03/2030	492789	6.000	4.500	24/01/2007	31/01/2032
489287	6.000	4.600	22/11/2004	01/04/2032	492990	6.000	4.450	06/03/2007	31/03/2032
489429	6.000	4.550	02/12/2004	01/06/2032	492807	4.000	4.250	25/01/2007	30/06/2053
489856	5.000	4.600	06/05/2005	01/05/2033	493378	4.000	4.900	11/06/2007	30/06/2032
490105	5.000	4.450	23/05/2005	01/12/2033	493638	6.000	4.550	02/08/2007	30/09/2052
491669	4.000	4.450	23/05/2006	14/06/2026	493803	4.000	4.650	23/08/2007	20/09/2032
491948	5.000	4.650	16/08/2006	31/12/2026	493822	6.000	4.450	23/08/2007	30/09/2053
491957	4.000	4.500	18/08/2006	31/12/2031	494069	6.000	4.500	21/11/2007	30/09/2052
491958	4.000	4.500	18/08/2006	30/09/2031	494171	6.000	4.480	27/12/2007	31/03/2052
491959	2.000	4.600	21/08/2006	30/04/2027	494200	6.000	4.420	04/01/2008	31/03/2057
491960	10.000	4.600	21/08/2006	30/09/2026	494703	6.000	4.460	04/08/2008	13/07/2058
492021	5.000	4.350	25/08/2006	22/11/2031	494747	10.000	4.390	15/08/2008	26/03/2058
492063	5.000	4.450	31/08/2006	31/03/2028	497549	5.000	4.190	08/07/2010	14/06/2054
492064	5.000	4.450	31/08/2006	30/04/2027	LOBO 07	5.000	4.500	27/04/2005	27/10/2023
492088	4.000	4.350	04/09/2006	02/03/2032	MML 01	5.000	3.950	31/05/2005	29/05/2065
492117	4.000	4.450	07/09/2006	02/03/2037	LOBO 09	5.000	3.680	23/11/2005	24/11/2025
492371	13.000	4.500	31/10/2006	31/12/2026	LOBO 11	5.000	3.840	31/07/2006	31/07/2026
492375	10.000	4.200	01/11/2006	31/12/2036	LOBO 12	5.000	3.825	02/10/2006	04/10/2027
492376	10.000	4.200	01/11/2006	31/03/2037	LOBO 15	5.000	3.720	21/09/2006	13/10/2027
					MML 02 Abundance 1	0.500	4.400	02/12/2024	31/03/2030
					TOTAL	271.883			

Long-term debt that Matured in 2024/25

Date	Amount £m	Rate %	Repayment Type	Loan Type
22/11/2024	3.000	4.250	Maturity	PWLB
31/07/2024	5.000	3.800	Maturity	LOBO
02/10/2024	5.000	4.100	Maturity	LOBO
Total	13.000			

Repayment Types

Maturity – Full amount of principal is repaid at the final maturity date

EIP – Equal Instalments of Principal are repaid every 6 months until the final maturity date

OXFORDSHIRE COUNTY COUNCIL INVESTMENT PORTFOLIO 31/03/2025

Fixed term deposits held at 31/03/2025

Counterparty	Principal Deposited	Maturity Date
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
Plymouth City Council	£5,000,000.00	22/04/2025
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
London Borough of Waltham Forest Council	£5,000,000.00	23/05/2025
London Borough of Waltham Forest Council	£5,000,000.00	23/05/2025
Darlington Borough Council	£5,000,000.00	29/05/2025
Blackpool Council	£5,000,000.00	30/05/2025
London Borough of Waltham Forest Council	£5,000,000.00	30/05/2025
Police and Crime Commissioner for Lancashire	£5,000,000.00	02/06/2025
Isle of Wight Council	£5,000,000.00	09/06/2025
Monmouthshire County Council	£5,000,000.00	10/06/2025
Cornwall Council	£5,000,000.00	30/06/2025
Blackpool Council	£5,000,000.00	30/06/2025
Oldham Council	£5,000,000.00	29/07/2025
Plymouth City Council	£5,000,000.00	07/08/2025
West Dunbartonshire Council	£5,000,000.00	12/08/2025
North Lanarkshire Council	£5,000,000.00	12/08/2025
Gloucester City Council	£7,000,000.00	13/08/2025
Kirklees Council	£5,000,000.00	15/08/2025
Cambridgeshire County Council	£5,000,000.00	20/08/2025
South Tyneside Council	£5,000,000.00	20/08/2025
London Borough of Haringey Council	£5,000,000.00	22/08/2025
Derbyshire County Council	£5,000,000.00	26/08/2025
The Highland Council	£5,000,000.00	26/08/2025
The Highland Council	£7,000,000.00	27/08/2025
London Borough of Haringey Council	£5,000,000.00	29/08/2025
The Highland Council	£5,000,000.00	01/09/2025
Babergh District Council	£5,000,000.00	02/09/2025
Wrexham County Borough Council	£5,000,000.00	04/09/2025
Ashford Borough Council	£5,000,000.00	08/09/2025
Police and Crime Commissioner for Lancashire	£5,000,000.00	29/09/2025

Counterparty	Principal Deposited	Maturity Date
Surrey Heath Borough Council	£5,000,000.00	01/10/2025
Surrey Heath Borough Council	£5,000,000.00	02/10/2025
Surrey Heath Borough Council	£5,000,000.00	08/10/2025
West Dunbartonshire Council	£5,000,000.00	14/10/2025
Aberdeen City Council	£5,000,000.00	28/10/2025
Fife Council	£5,000,000.00	30/10/2025
Wakefield Council	£5,000,000.00	30/10/2025
Kingston Upon Hull City Council	£5,000,000.00	04/11/2025
Aberdeen City Council	£5,000,000.00	06/11/2025
North East Lincolnshire Council	£5,000,000.00	21/11/2025
Worthing Borough Council	£5,000,000.00	21/11/2025
Bradford Metropolitan District Council	£5,000,000.00	21/11/2025
Conwy County Borough Council	£5,000,000.00	21/11/2025
Moray Council	£5,000,000.00	24/11/2025
Fife Council	£5,000,000.00	02/12/2025
The Highland Council	£3,000,000.00	10/12/2025
High Peak Borough Council	£2,500,000.00	18/12/2025
Staffordshire Moorlands District Council	£2,500,000.00	18/12/2025
Aberdeen City Council	£5,000,000.00	06/01/2026
Police and Crime Commissioner for Merseyside	£5,000,000.00	07/01/2026
Wrexham County Borough Council	£5,000,000.00	14/01/2026
Aberdeen City Council	£5,000,000.00	29/01/2026
Short Term Deposit Total	£300,000,000.00	
Counterparty	Principal Deposited	Maturity Date
Great Yarmouth Borough Council	£5,000,000.00	22/04/2026
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
Worcestershire County Council	£5,000,000.00	17/12/2027
Worcestershire County Council	£5,000,000.00	23/12/2027
Falkirk Council	£5,000,000.00	31/01/2028
Long Term Deposit Total	£35,000,000.00	
Total Deposits	£335,000,000.00	

Money Market Funds

Counterparty	Balance at 31/03/25 (£)	Notice period
Aberdeen Liquidity Fund	25,000,000.00	Same day
Goldman Sachs Sterling Liquid Fund	0.00	Same day
Deutsche Sterling Liquid Fund	0.00	Same day
Federated Sterling Liquidity Funds	1,900,000.00	Same day

Legal & General Sterling Liquidity Fund	25,083,046.30	Same day
CCLA Public Sector Deposit Fund	10,000.00	Same day
JP Morgan Sterling Liquidity Fund	0.00	Same day
Morgan Stanley Sterling Liquid Fund	5,000.00	Same day
Total	51,998,046.30	

Notice / Call Accounts

Counterparty period	Balance at 31/03/25 (£)	Notice
Santander Call Account	0.00	Same day
Barclays Current	0.00	Same day
Handlesbanken	2,389.13	Same day
Total	2,389.13	

Strategic Bond Funds

Fund period	Balance at 31/03/25 (£)	Notice
Threadneedle strategic bond fund (income)	12,443,200.51	4 days
Threadneedle Global Equity Income Fund	16,646,877.74	4 days
Kames Diversified Income	9,295,682.92	4 days
Ninety One Diversified Income	8,919,605.18	4 days
M&G Strategic Corporate Bond Fund	11,009,350.50	4 days
Schroder Income Maximiser	11,611,955.46	4 days
CCLA Better World Cautious Fund	4,659,914.83	4 days
Total	74,586,587.14	

Property Funds

Fund period	Balance at 31/03/25 (£)	Notice
CCLA Local Authorities Property Fund	23,332,563.96	6 Monthly
Total	23,332,563.96	

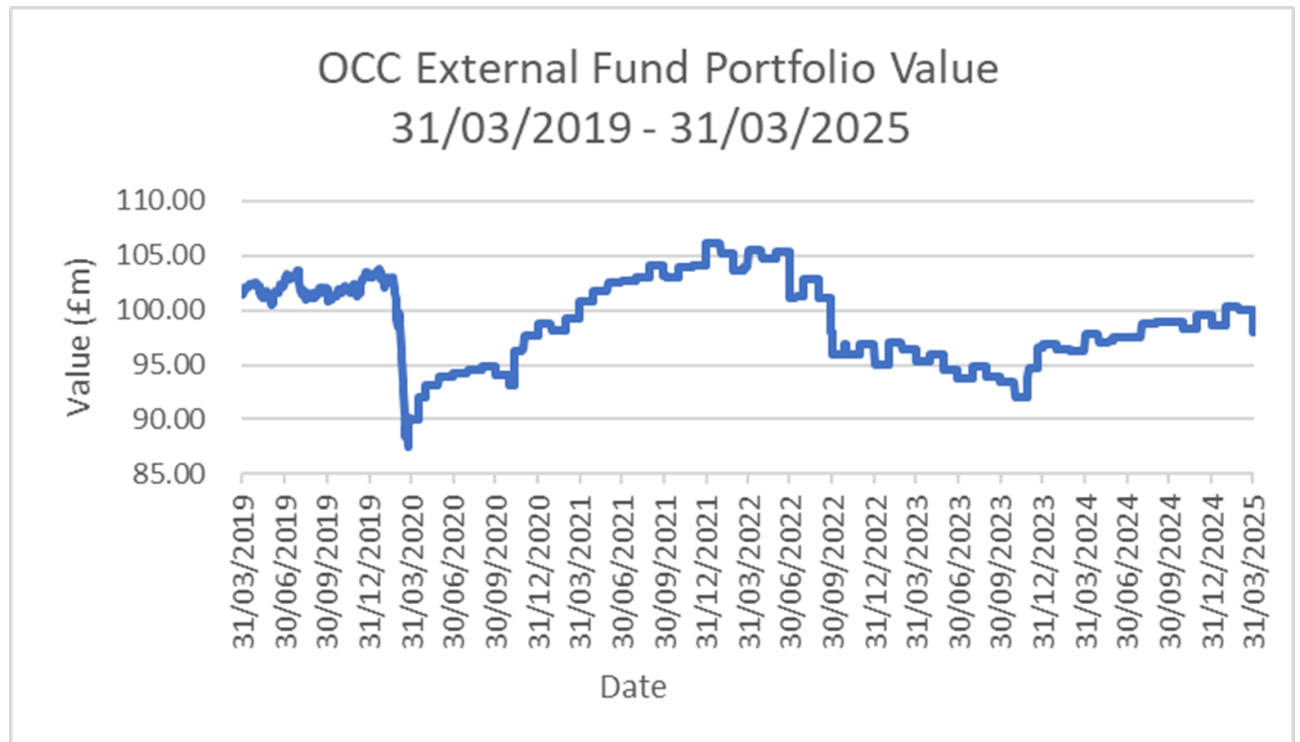
Total Strategic Pooled Funds

£97,919,151.10

Investment Portfolio Summary

Short and Long Term Deposits	£335,000,000.00
Money Market Funds & Notice/Call Accounts	£52,000,435.40
Strategic Bond Funds & Property Funds	£97,919,151.10
TOTAL	£484,919,586.53

Strategic Pooled Fund Portfolio Value Over Time



Prudential Indicators Outturn 31 March 2025**Authorised and Operational Limit for External Debt**

Authorised Limit for External Debt	£555,000,000
Operational Limit for External Debt	£570,000,000
Actual External Debt at 31 March 2025	£271,382,618

Fixed Interest Rate Exposure

Fixed Interest Net Borrowing limit	£350,000,000
Actual at 31 March 2025	-£75,617,382

Variable Interest Rate Exposure

Variable Interest Net Borrowing limit	0
Actual at 31 March 2025	-£124,083,586

Sums Invested over 364 days

Total sums invested for more than 364 days maximum limit	£215,000,000
Actual sums invested for more than 364 days at 31 March 2025	£35,000,000

Maturity Structure of Borrowing at 31/03/25**Limit % Actual %**

From 01/04/23

Under 12 months	0 - 20	4.42
12 – 24 months	0 - 25	11.79
24 months – 5 years	0 - 35	17.46
5 years – 10 years	5 - 40	26.16
10 years +	25 - 95	40.16

The Prudential Indictors for maturity structure are set with reference to the start of the financial year. The actual % shown above relates to the maturity period remaining at 01/04/24 on loans still outstanding at 31/03/25.

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AUDIT & GOVERNANCE COMMITTEE

16 JULY 2025

REVIEW OF APPOINTMENTS TO OUTSIDE BODIES

Report by Director of Law & Governance & Monitoring Officer

RECOMMENDATION

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

- a) agree the amended method of appointment to non-strategic Outside Bodies useful to the Council's work, known as Category B Outside Bodies, and Other Outside Bodies that request Council representation or are of primary value to local councillors/the local community, known as Category C Outside Bodies;
- b) agree that Category B appointments be made by the Audit and Governance Committee;
- c) agree that Category C appointments be delegated to the Monitoring Officer;
- d) **RECOMMEND** to Council to approve the Constitutional Amendments in Annex 1 to reflect these changes;
- e) adopt the Guidance for Members who are appointed to Outside Bodies (attached at Annex 2); and
- f) approve a list of appointments to Category B Outside Bodies for this Council subject to Council approving the Constitutional Amendments (Annex 3, to follow).

Executive Summary

1. The procedures and guidance around Council appointments to Outside Bodies has not been reviewed since 2013. This report proposes to change the procedures for appointments to Category B (Non-strategic) and Category C (Local) Outside Bodies.

Background Information

2. In September 2005 the Democracy & Organisation Committee, which had responsibility for Outside Bodies at that time, agreed the categories and process shown below for the Council's appointments to Outside Bodies:

Category	Appointed by	Basis of Membership
A – Outside Bodies listed by the Cabinet (and endorsed by the Council) as “Strategic”.	The Cabinet	As determined by the Cabinet
B – Non-strategic Outside Bodies useful to the Council’s work.	Democracy & Organisation Committee following nominations by political groups	Best person for the role
C - Other Outside Bodies that request Council representation or are of primary value to local councillors/the local community.	Chief Executive in the case of local member(s) or group nominations; otherwise Democracy & Organisation Committee.	To reflect local membership

3. When the Democracy & Organisation Committee was decommissioned in 2013, the responsibility for Category B appointments was passed to the Remuneration Committee.

Proposal for Appointments

4. However, the Remuneration Committee, for the most part, deals with Human Resources issues. This report recommends that the responsibility for Category B appointments would more appropriately sit with the Audit & Governance Committee.
5. In practice, Category C appointments have been confirmed by the Monitoring Officer, following consultation with the Local Member(s), and the Chief Executive recently confirmed the delegation of this responsibility to the Monitoring Officer. Given the Monitoring Officer’s responsibility in relation to the Member Code of Conduct, this report proposes that Category C Outside Body appointments would be more appropriately allocated directly to the Monitoring Officer.
6. If the recommendations of this report are adopted, appointments would be made as follows:

Category	Appointed by	Basis of Membership
A – Outside Bodies listed by the Cabinet (and	The Cabinet	As determined by the Cabinet

endorsed by the Council) as “Strategic”.		
B – Non-strategic Outside Bodies useful to the Council’s work.	Audit and Governance Committee, following nominations by political groups	Best person for the role
C - Other Outside Bodies which request Council representation or are of primary value to local councillors / the local community.	Monitoring Officer, following consultation with Local Member(s)	To reflect local membership

Guidelines for Members of Outside Bodies

7. There is currently very little guidance for those representing the Council on Outside Bodies.
8. The proposed guidance for members of Outside Bodies is attached at Annex 2. This is intended to support those appointed to Outside Bodies and to help them understand their responsibilities and liabilities in connection with their involvement with the body to which they have been appointed.

Financial Implications

9. There are no new or additional financial implications.
Comments checked by Drew Hodgson, Strategic Finance Business Partner
Drew.hodgson@oxfordshire.gov.uk

Legal Implications

10. There are no new or additional legal implications.
Comments checked by Kim Sawyer, Interim Head of Legal & Governance
Kim.sawyer@oxfordshire.gov.uk

Anita Bradley, Director of Law & Governance & Monitoring Officer

Annex: Annex 1 – Constitutional Amendments
Annex 2 – Guidance for Members who are appointed by Oxfordshire County Council to serve on Outside Bodies
Annex 3 – List of appointments to Category B Outside Bodies for 2025

Background papers: None

Contact Officer: Jack Nicholson, Democratic Services Officer,
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June 2025

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Annex 1 – Constitutional Amendments

Part 5.1C The Remuneration Committee

In Section 3 Role and Function, delete

- (4) In the case of any office or body which has not been identified by the Cabinet and endorsed by the Council as strategic, the functions relating to appointment of individuals to offices or bodies as specified in Paragraph 19 of Schedule 2 to the Local Authorities (Functions and Responsibilities) Regulations (England) 2000.

And renumber current subsections (5), (6) and (7)

Part 5.1A Regulatory and Other Committees

In Section 1(a) Audit & Governance Committee

Insert subsection (16)

- (16) In the case of any office or body which has not been identified by the Cabinet and endorsed by the Council as strategic, the functions relating to appointment of individuals to offices or bodies as specified in Paragraph 19 of Schedule 2 to the Local Authorities (Functions and Responsibilities) Regulations (England) 2000.

And renumber current subsections (16) to (49)

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AUDIT & GOVERNANCE COMMITTEE

16 July 2025

COUNTER FRAUD PLAN & UPDATE

Report by Executive Director of Resources & Section 151 Officer

RECOMMENDATION

The Committee is **RECOMMENDED** to:

- a) **Note the summary of activity against the Counter Fraud Plan for 2024/25**
- b) **Approve the Counter Fraud Plan for 2025/26**

Executive Summary

- 1. This report presents an overview of activity against the Counter Fraud Plan for 2024/25, which was previously presented to the July 2024 Audit & Governance committee meeting.
- 2. The report also presents the Counter Fraud Plan for the coming year 2025/26.
- 3. The Counter Fraud plan supports the Council's Anti-Fraud and Corruption Strategy by ensuring that the Council has proportionate and effective resources and controls in place to prevent and detect fraud as well as investigate those matters that do arise.

Background

- 4. The Local Government Counter Fraud and Corruption Strategy – Fighting Fraud and Corruption Locally was launched in 2020. The Council's counter fraud arrangements are focussed on their recommended five pillars of activity:
 - **Govern:** Having robust arrangements in place to ensure counter-fraud, bribery and corruption measures are embedded throughout the organisation.
 - **Acknowledge:** Understand fraud risk and maintain a robust anti-fraud response.
 - **Prevent:** Prevent and detect fraud taking place against the organisation.
 - **Pursue:** Carry out fraud investigations, apply sanctions to offenders and recover losses.
 - **Protect:** The overarching aim of protecting public funds from fraud and corruption.

5. The International Public Sector Fraud Forum has established five principles for public sector fraud:

The Forum has established 5 principles for public sector fraud.



1. There is always going to be fraud

It is a fact that some individuals will look to make gains where there is opportunity, and organisations need robust processes in place to prevent, detect and respond to fraud and corruption.

2. Finding fraud is a good thing

If you don't find fraud you can't fight it. This requires a change in perspective so the identification of fraud is viewed as a positive and proactive achievement.

3. There is no one solution

Addressing fraud needs a holistic response incorporating detection, prevention and redress, underpinned by a strong understanding of risk. It also requires cooperation between organisations under a spirit of collaboration.

4. Fraud and corruption are ever changing

Fraud, and counter fraud practices, evolve very quickly and organisations must be agile and change their approach to deal with these evolutions.

5. Prevention is the most effective way to address fraud and corruption

Preventing fraud through effective counter fraud practices reduces the loss and reputational damage. It also requires less resources than an approach focused on detection and recovery.

6. The Council has an Anti-Fraud and Corruption Strategy which guides the Council's approach to its fraud response. The Strategy states that "the Council has a duty to prevent fraud and corruption, whether it is attempted by someone outside or within the Council such as another organisation, a resident, an employee or Councillor. The Council is committed to a **zero-tolerance** approach to fraud, corruption and theft."
7. The Counter Fraud Team's purpose is therefore to apply and to promote the zero-tolerance approach to fraud by thoroughly investigating any instances of fraud; applying the appropriate sanctions; undertaking proactive and preventative work to prevent and detect fraud through training, awareness training, data matching and proactive reviews.
8. The Anti-Fraud and Corruption Strategy was last updated in 2023. The Strategy will be reviewed and updated in 2025, again as part of its two-yearly review.

Service Vision

9. The Internal Audit and Counter Fraud teams are managed under one service. The service strives to be an indispensable part of good governance within the organisation. The service has demonstrated with the Internal Audit and Counter Fraud teams working collaboratively as part of one team, that it works more efficiently, adding more value and contributing to an improved control environment for the organisation.
10. The professions of both internal audit and counter fraud are evolving and will undergo major transformation over the coming years driven by new emerging risks, accelerating data and technological advancements, enhancements to professional standards and the need to expand the pipeline of talent, where there is currently a significant national shortage. The service will need to continue to develop and grow and strengthen skills and capabilities to remain relevant and effective. The service will need to harness new technologies and the opportunities that data analytics delivers for improved internal assurance activity and fraud prevention and detection.

Service Objectives

11. The services objectives for the Internal Audit & Counter Fraud teams are:
 - Evaluate and improve the effectiveness of Oxfordshire County Council's governance, risk management and control processes, through delivery of the annual internal audit plan and Chief Internal Auditor's overall annual opinion.
 - Provide advice, insight and added value, consistent with the achievement of the Oxfordshire County Council's strategic priorities and objectives, acting as a strategic advisor to challenge current practice and promote best practice.
 - Protect Oxfordshire County Council's resources by ensuring they are not lost through fraud but are used to deliver services to residents, through delivery of the Anti-Fraud and Corruption Strategy and the agreed annual Counter Fraud plan, including fraud prevention and detection activities and leading the management of fraud investigations
 - Harness new technologies and continue to develop and extend the use of data analytics and the opportunities that it presents to improve internal audit assurance and counter fraud prevention and detection activity.
 - Acknowledging the significant shortfall in internal audit and counter fraud talent nationally, develop the skills and capabilities, within the team, that are needed now and, in the future, through a "grow our own strategy" and continued use of apprentices, offering a strong coaching and enabling culture, actively supporting formal professional development and offering career pathways.

Counter Fraud Team Update

12. Counter Fraud Service Resources Update

- The Counter Fraud Team comprises of a Counter Fraud Team Manager, Senior Counter Fraud Officer, Intelligence & Data Officer and an Assistant Counter Fraud Officer.
- The Intelligence & Data Officer continues to support with the development of a data analytics strategy and improving the use of data analytics across Internal Audit and Counter Fraud assurance activities. Their role continues to develop, working across both the Internal Audit and Counter Fraud activity.
- In agreement with the Director of Law & Governance in 2021, the Counter Fraud Team took on the receipt, log, and triage of whistleblowing referrals for OCC via the Whistleblowing hotline and dedicated email address. This arrangement continues to provide a centralised approach to logging and tracking whistleblowing referrals, with arrangements to report to the Director of Law & Governance working successfully.

13. Update against the Counter-Fraud Plan 2024/25

The Counter Fraud Plan for 2024/25, which was previously presented to the July 2024 Audit & Governance Committee has been delivered.

Objective	Actions	Timescale	End of Year 2024/25 Update
Acknowledge: Understand fraud risk and maintain a robust anti-fraud response.	1) Continue development of Council's fraud risk register.	End of quarter 3.	Complete - The Fraud Risk Register was presented to Audit Working Group in March 2025.
Prevent: Prevent and detect fraud taking place against the organisation, using proactive work and data analysis.	2) Fraud alerts to be provided to service areas as necessary.	Ongoing.	Complete for 24/25.
	3) Upload of data for the new NFI 2024/2025 exercise.	End of quarter 3.	The matches are now available, and the match review has commenced.
	4) Review of initial NFI match data once	End of quarter 4.	Initial review of matches complete. Work plan for 25/26 set for completion of detailed match reviews.

	5)	received in Feb 2025. To complete Joint Internal Audit & Counter Fraud proactive reviews into Travel expenses	Included in Internal audit plan 2024/25.	The audit was completed and a final report issued in February 2025.
	6)	To enhance data analytic capability to support potential areas of proactive work.	Ongoing.	Planned work completed for 24/25 – ongoing action for 25/26.
Pursue: Carry out fraud investigations, apply sanctions to offenders and recover losses.	7)	Conduct investigations into suspected fraud and malpractice (this includes participation in joint investigations with other enforcement authorities).	Ongoing.	32 cases of suspected fraud were opened in 2024/25, with 16 investigations closed.
	8)	Continue enforcement activities against Blue Badge fraud and misuse by completing on-street exercises.	3-4 targeted exercises per financial year.	4 exercises were completed in 2024/25.
	9)	Respond to information requests from the Police, other Local Authorities and investigation	Ongoing.	Planned work completed for 24/25 – ongoing action for 25/26.

	bodies such as HMRC.		
Protect: Recognising the harm that fraud can cause in the community.	10) Review and share fraud trends and new threats with relevant service areas.	Ongoing.	The Team disseminated 23 NAFN fraud alerts to relevant service areas in 2024/25.
	11) Continue to foster relations with other internal and external teams (e.g. Gangmasters Authority, Anti-Slavery Coordinator, & Care Quality Commission).	Ongoing.	Complete - two cases were referred to the Gangmasters Authority in 2024/25.

14. Counter Fraud Activity Summary 2024/25

A full summary of activity of the Counter Fraud Team for 2024/25 is included in Annex 1. The purpose of the annual activity summary report is to capture the key outcomes achieved during 2024/25, through delivery of the plan. It includes a summary of investigations that have been investigated and closed, the proactive fraud initiatives delivered by the team for the prevention and detection of fraud and the work completed to strengthen internal controls.

The annual activity summary includes reporting on case figures and the amounts recovered back to the Council where financial restitution has been achieved. The activity summary also includes notable achievements with both criminal and civil prosecutions and joint working with partner organisations.

While there is currently no public sector standard for the calculation of future loss prevented in fraud investigations, the Counter-Fraud Team applies a consistent methodology that is both evidence-based and in line with good practice. Where an investigation identifies and stops a fraudulent activity before Council funds have been disbursed, the full value of the attempted fraud is recorded as the future loss prevented. This reflects the direct loss that was averted through the intervention. Where a fraud has been identified and stopped that was likely to have continued over time, the future loss prevented is estimated by identifying the known value of the fraud over the period that it occurred and then extrapolating that value up to a 12-month period. This approach provides a proportionate estimate of the financial impact that would have occurred had the fraud not been disrupted.

The Counter Fraud team continues to maintain a balanced approach, responding to incidents through investigations and pursuing appropriate actions, while also proactively working to prevent fraud and irregularities, thereby reducing the risk of financial loss to the council before it occurs.

15. **Counter Fraud Plan 2025/26**

The Counter Fraud Plan for 2025/26 is included in Annex 2. The plan continues to be focused on the recommended five pillars of activity from the Local Government Counter Fraud and Corruption Strategy. (para 5 above). The Counter Fraud team will report on progress against delivery of the plan at the November 2025 and March 2026 Audit & Governance Committee meetings.

16. **Case Figures 2025/26**

These are the case figures as at mid-June 2025 and include 3 new cases received so far in 2025/26.

Indicator	Value
New Cases 2025/26 (April – May 2025)	3 cases
Current open cases (by year)	2025/26: 3 2024/25: 16 2023/24: 2 3 open cases under joint investigation with the police
New Cases by type	Contractor: 1 Blue Badge Misuse: 1 Financial Abuse (Adult Social Care): 1
New Cases by referral source	Employee / Internal Control: 3

17. **National Fraud Initiative Update (NFI):**

The 2024/25 exercise commenced in October 2024, with the extraction and upload of 7 datasets across 5 areas of the Council: Concessionary Travel Passes, Creditors, Parking Permits, Payroll and Pensions. The majority of the matches became available in January 2025. Supplemental releases of data matches have continued to be released by the NFI, most recently in April 2025.

The 'Payroll to Payroll' matches have been reviewed in full. These matches identified employees of Oxfordshire County Council who were also listed on the payroll of another public sector organisation in September 2024. Of 39 potential matches, for 34, there were no instances of multiple employment fraud/irregularity found. For 5 of the 34, they resulted in a secondary employment declaration being completed with the

employee's line manager, in accordance with the Council's Declaring and Registering Interests Policy. The remaining 5 matches remain under investigation.

The 'Pensions to DWP Deceased' and 'Deferred Pensions to DWP Deceased' matches have also been reviewed in full:

For 96 of the 207 pensioners who had been identified as deceased in the 'Pensions to DWP Deceased' report, there was an overpayment of the pension following their death. However, only 5 of these deaths (2%) were unknown to the Pension Service, due to the use of a monthly mortality screening service. This means that while the overall financial saving from the NFI exercise will be reduced, the total sum requiring recovery is lower due to earlier overall detection. The total overpayment from the 5 matches was £2,297.55. £1,444.95 from 3 matches (63%) has been fully recovered, with the recovery process for the remaining 2 still underway.

Of the 57 matches in the 'Deferred Pensions to DWP Deceased' report, 23 deaths were already known to the Council, and 3 deaths were previously unknown. 31 remain open and under review. These matches have enabled the Pensions Team to proactively contact the next of kin and ensure that entitlements are appropriately managed.

Reviews of the remaining NFI reports are underway, with an update to follow in the next Counter Fraud update to the November 2025 Audit & Governance Committee.

18. Controls Improvement & Cases to Note:

Upon the conclusion of each investigation, where applicable, the control environment is reviewed, and a post investigation report issued. The report highlights any weaknesses identified and includes agreed actions to prevent, stop and minimise the risk of reoccurrence. The agreed action plan is monitored for implementation by the Counter Fraud Team.

Since the last update to the March 2025 Audit & Governance Committee, the team have issued one investigation report regarding the use of a Children's Direct Payment.

It was reported to the Audit & Governance Committee in March 2025 that three charges had been made by the Crown Prosecution Service (CPS) against a School Business Manager following an investigation into fraudulent purchasing card transactions and forged cheques from the school bank account. The sentencing hearing took place at Oxford Crown Court on 24th April 2025. For the two charges of Fraud by Abuse of Position (Fraud Act 2006), they were sentenced to 16 months imprisonment which was suspended for 18 months. For the charge of Theft (Theft Act 1968), they were sentenced to 8 months imprisonment which was also suspended. The Judge also ordered that they undertake 80 hours of unpaid work and to attend 12 counselling sessions. Additionally, £21,864 has been recovered.

A detailed report of current cases & cases to note was provided to the Audit Working Group at the 26 March 2025 meeting.

Financial Implications

19. There are financial risks associated with fraudulent activity, as well as with the non-recovery or delayed recovery of funds, which can directly impact the Council's financial position. The Counter Fraud Team continues to play a key role in preventing and detecting fraud and financial irregularities and promoting a strong system of governance and internal controls. This report outlines the value of funds recovered and the loss avoidance figures achieved by the team for 2024/25.

Comments checked by: Lorna Baxter, Executive Director of Resources & Section 151 Officer lorna.baxter@oxfordshire.gov.uk

Legal Implications

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

Comments checked by: Kim Sawyer, Interim Head of Legal and Governance, kim.sawyer@oxfordshire.gov.uk

Staff Implications

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

Equality & Inclusion Implications

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

Sustainability Implications

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

Risk Management

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

Report by: Lorna Baxter, Executive Director of Resources & Section 151 Officer

Annex: Annex 1: 2024/25 Counter Fraud Activity Summary
Annex 2: 2025/26 Counter Fraud Plan

Background papers: None

Contact Officers: Sarah Cox, Chief Internal Auditor,
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Declan Brolly, Counter Fraud Team Leader,
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July 2025.

ANNEX 1: Counter Fraud Team Activity Summary 2024/25

1. Introduction

The Counter Fraud Team is managed with Internal Audit under one service. The Team is responsible for developing and implementing the Anti-Fraud and Corruption Strategy, including fraud prevention, undertaking the investigation into suspected or reported financial irregularities, and pursuing the appropriate sanctions or recovery of funds.

This annual summary captures key outcomes achieved across the year and reflects the completion of the Counter Fraud Plan 2024/25. The outcomes include a summary of investigations investigated and closed within 2024/25, the proactive initiatives delivered for the prevention and detection of fraud, and improvements made to strengthen internal controls.

2. Fraud Investigations

2.1. 2024/25 Cases Summary

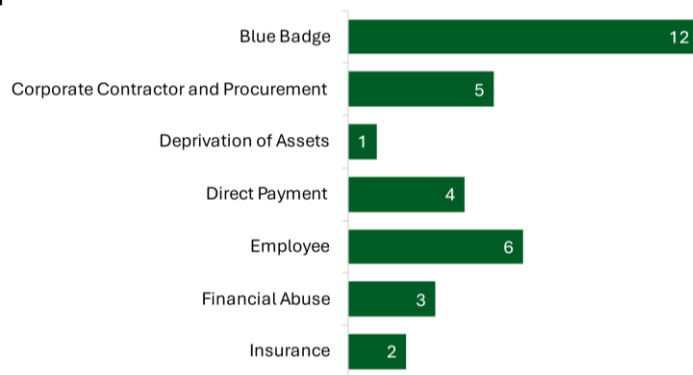


Figure 1: 2024/25 Cases by Fraud Type

The Counter Fraud Team received and logged **32 cases** of suspected fraud/irregularity in 2024/25. A breakdown of the cases by fraud type are displayed in *Figure 1*. 2024/25 saw a **53% increase** in the number of fraud cases reported to the team, compared to the previous year (2023/24).

25 (78%) of cases were received through an internal control or internal reporting channel. This is the highest number of cases that the team has received internally in a financial year.

The increase in fraud referrals can be viewed as positive in response to increased fraud awareness and promotion of the Counter Fraud Team internally, detective controls identifying potential issues, and increased fraud proactive work, for example blue badge enforcement days.

16 cases remain open and are under investigation. Cases remain open for monitoring while civil action or a criminal prosecution is pending; and the loss, recovery and/or actual savings figures are expected to remain final once the case has been formally closed.

16 cases have been resolved with the following outcomes:

- 8 cases of Blue Badge misuse: 3 resulted in a successful criminal prosecution, and 5 resulted in sanctions being applied.
- 1 case of Fraud by Abuse of Position and Theft by a School Business Manager that resulted in a successful criminal prosecution. Additionally, £21,864 was recovered.
- 1 case of alleged fraud by a contractor where a joint investigation by the Counter Fraud Team and another internal team concluded there had been a breach of contract, resulting in the ending of the contract and a clawback of £21,500.
- 1 case of alleged fraud by a contractor where no material loss from fraud was identified, and the investigation was taken forward by a different internal team.
- 1 case of alleged insurance fraud, where recommendations were made to the Insurance Team following an investigation and a final settlement agreed.
- 2 cases of alleged multiple employment fraud closed with no further action, where it was identified that there was no overlapping period of employment between Oxfordshire County Council and the other employers.
- 1 case related to an Adult Social Care Direct Payment where it was determined following an audit being conducted by the Direct Payment Audit Team that the payment was not being misused.
- 1 case of suspected Deprivation of Assets where it was determined following an investigation that the client's savings were below the threshold for paying for their own care, and therefore that the Council had not suffered a loss to fraud.

In addition to conducting fraud investigations, the whistleblowing policy and function is a core responsibility of the Counter Fraud Team. The team plays a pivotal role in ensuring that concerns raised under the whistleblowing framework, particularly those relating to fraud, misuse of public funds, or serious breaches of conduct, are handled confidentially, appropriately, and in line with legal and policy requirements. Working closely with the Monitoring Officer and Legal Services, the Counter Fraud Team helps uphold the Council's commitment to transparency, accountability, and ethical governance.

2.2. Cases Involving Police Liaison

3 open cases are currently under joint investigation with the Police. An additional 2 cases that involved joint investigation with the Police were closed in 2024/25, both resulting in financial restitution to the Council.

2.3. 2024/25 Resolved Cases

A total of **27 cases** were closed in 2024/25. This includes the 16 cases reported above that were received in 2024/25, and an additional 11 cases that had been received in previous financial years. The outcomes of these cases can be broken down into the following categories:

7

cases that resulted in a successful criminal prosecution, with all 6 also achieving financial restitution.

3

cases that resulted in successful civil action, with financial restitution, a clawback or an actual saving achieved.

6

cases that resulted in a sanction being applied and accepted, including Local Authority Cautions and warning letters.

6

cases where the investigation was taken forward by another internal or external party.

5

where no further action was possible, for example where insufficient evidence prevented the case from reaching the threshold for civil or criminal prosecution.

The total value of the alleged fraud/irregularity for these 27 cases was calculated at **£282,917**. A total of **£203,817** was recovered back to the Council from the 10 cases where financial restitution was achieved. This included one case opened in 2020/21 related to a contractor, where civil action was taken against the company and £64,878 received in full and final payment from the liquidator in 2024/25.

The total future loss prevented from the cases closed has been calculated at **£106,067**. This total includes actual funds that were prevented from being lost to fraud, and where appropriate, an estimate of the additional losses that would have occurred over a 12-month period had the fraud not been detected.

Losses that were identified but not fully recoverable were due to factors such as evidential thresholds not being met or legal limitations preventing formal action or civil recovery. However, whilst full financial restitution was not always achievable, control improvements were identified and addressed for several cases, helping to reduce the risk of recurrence.

The case outcomes have been categorised by the extent to which the cases met the evidential and procedural thresholds for formal action against a suspected fraud. Whilst 5 cases were classified as having no further action within this context, the investigations provided a positive contribution to the Council's resilience against fraud. Specifically, one of the 5 cases resulted in the issuing of an internal investigation report with agreed control improvements.

3. Proactive Fraud Prevention and Detection

3.1. Blue Badge Enforcement

In 2024/25, the Counter Fraud Team continued to complete blue badge enforcement days across Oxfordshire with the Council's Civil Enforcement Partner. Highlights of the enforcement days include:



4

blue badge enforcement exercises completed across Oxfordshire by the Counter Fraud Team

238

badges checked in vehicles parked in blue badge bays, to ensure that the badge was valid and being used correctly

6

badges seized where evidence of misuse was found on the enforcement day

3

cases of blue badge misuse successfully prosecuted resulting in fines totalling £496 and £1,200 awarded to the Council in costs

17

Penalty Charge Notices issued by the Council's Civil Enforcement Partner

4

cautions issued including three warning letters and one Local Authority Simple Caution

This year saw the team's highest number of successful criminal prosecutions of Blue Badge Misuse, with the prosecution of a case that arose in a 2023/24 enforcement day bringing the total to 4. These 4 prosecutions resulted in fines totalling **£2,072**, of which **£1,200** was awarded in costs to Oxfordshire County Council.

The Counter Fraud Team is currently preparing prosecution files with Legal Services for an additional 4 cases of alleged misuse that were identified in the January 2025 enforcement exercises. A plan for the next blue badge enforcement day is to be developed on completion of these cases.

In addition to securing successful outcomes in court, we also publicise these cases to raise public awareness and reinforce the message that misuse will not be tolerated. This approach serves as a visible deterrent, helping to prevent future abuse and ensuring that Blue Badges remain available for those with genuine need.

3.2. National Fraud Initiative

In July 2024, the Counter Fraud Team reported to the Audit & Governance Committee the final results from the previous (February 2023) bi-annual National Fraud initiative (NFI) data matching exercise.

A total saving of **£574,403** was reported (based upon Cabinet Office calculations of estimated savings). This was broken down by the cancellation of 12 pensions from the 'Pensions to DWP Deceased' report (*estimated saving* = £175,974); the cancellation of 511 Blue Badges (*estimated saving* = £331,500); and the cancellation of 2,159 Concessionary Travel Passes (*estimated saving* = £66,929). There were also 7 Pensions overpayments identified amounting to £49,071 which have either been fully recovered or are in the process of recovery.

3.3. Fraud Risk Identification and Assessment

The Economic Crime and Transparency Act 2023 received Royal Assent in October 2023. The Act introduces a new provision that allows for an organisation such as a Local Authority to be held criminally liable if they fail to prevent staff or a connected third party from committing fraud, and the fraud has a benefit to the organisation. This will be linked to the core Fraud Act 2006 offences.

If an organisation can demonstrate that they have reasonable procedures in place to prevent fraud, this can act as a defence. In 2024/25, the Counter Fraud Team worked on the development of the Fraud Risk Register to assess whether these reasonable procedures are in place. This identifies and evaluates both organisation-wide fraud risks, and specific operational fraud risks within service areas.

The register has been designed as a tool for use by both the Internal Audit and Counter Fraud Teams and is subject to monthly review by the Counter Fraud Team. Risks are assessed using a comparative scoring approach in line with the Public Sector Fraud Authority's standards for Fraud Risk Assessment.

3.4. Fraud Awareness Activities

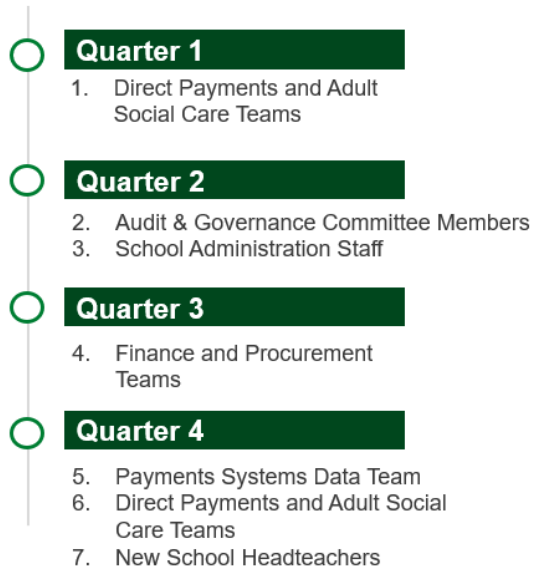


Figure 2: Fraud awareness sessions delivered in 2024/25

Fraud Awareness Training

Fraud awareness training is routinely delivered to teams across the Council by the Counter Fraud Team. The ongoing programme of training and awareness sessions continued in 2024/25. A total of **7 training sessions** were delivered to groups of staff members and councillors across all four quarters. *Figure 2* shows the training sessions that were delivered per quarter.

Other fraud awareness activities completed include:

International Fraud Awareness Week 2024

To mark International Fraud Awareness Week in November 2024, the team prepared an article published on the Council's intranet to promote awareness of the risk of fraud and the presence of the Counter Fraud Team within the Council.

The team also launched a series of posts via an internal communications channel throughout the week, to further raise awareness and encourage engagement by staff.

Fraud Alerts

The National Anti-Fraud Network periodically release fraud intelligence alerts, each representing an instance of fraud detected by another public sector body that may also pose a risk to the Council.

In 2024/25, the team disseminated a total of **23 fraud intelligence alerts** to colleagues across service areas within the Council.

3.5. Joint Assurance Work with Internal Audit

In 2024/25, Internal Audit and the Counter Fraud Team conducted a joint proactive review into employee travel expenses. The review involved applying whole population data analysis techniques to the data contained within the self-service system, covering two financial years. This analysis led to direct sample testing of mileage claims, which enabled analysis of compliance with internal control processes. Policies and procedures related to travel expenses were also reviewed and considered in relation to the risk of fraud and irregularity.

The targeted sample testing confirmed that the majority of the journeys tested were legitimate, with mileage correctly calculated with exception of issues noted with the incorrect inclusion of commuting mileage in some cases. The audit report contained 6 priority 2 actions, the implementation status of which are being monitored by Internal Audit.

4. Control Improvements and Management Actions

Upon the conclusion of each investigation, where applicable, the control environment is reviewed, and a post investigation report issued. The report highlights any weaknesses identified and includes agreed actions to prevent, stop and minimise the risk of reoccurrence. The agreed action plan is monitored for implementation by the Counter Fraud Team.

In 2024/25, the team issued four post investigation controls improvement reports:

Report Reference	Description	Date Issued	Number of Management Actions
1	Improvements to cash handling procedures at public facing offices.	Q1	10
2	Improvements to the financial management processes of a primary school.	Q2	25
3	Interim report on an ongoing investigation into invoicing and contract compliance by a transport provider.	Q4	0
4	Improvements to the way contracts are awarded and managed within the Transport Team.	Q4	19

Of 54 total management actions agreed: **33** have been implemented (**61%**), **19** are not yet due for implementation (**35%**), and **2** have been partially implemented (**4%**).

ANNEX 2: Counter Fraud Plan 2025/26

Theme	Ref	Action	Timescale
Govern / Acknowledge	1	Publish an updated version of the Council's Anti-Fraud and Corruption Strategy for 2025/26 as part of its two-yearly review.	November 2025
	2	Continue development of the Council's fraud risk register.	Ongoing
	3	Develop a new Initial Fraud Impact Assessment process to enable the assessment of the fraud risks of a new system or process.	December 2025
	4	Complete a self-assessment against the standards published by the Public Sector Fraud Authority. The standards contain basic measures that an organisation should have in place to enable an effective counter-fraud response.	March 2026
	5	Review and promote available fraud reporting routes for both internal and external sources. Update any associated guidance if required.	December 2025
Prevent	6	Fraud intelligence alerts to be provided to service areas as necessary.	Ongoing
	7	Review and investigate the results of the National Fraud Initiative 2024/25 exercise, released between January and April 2025.	March 2026
	8	Continue to enhance data analytics capability to support potential areas of proactive work.	Ongoing
	9	Complete joint proactive reviews with Internal Audit, with a focus on preventing and detecting fraud with the use of data analysis techniques.	March 2026
	10	Provide targeted fraud awareness training to internal teams and service areas.	Ongoing
Pursue	11	Conduct investigations into suspected fraud and irregularity (this includes participation in joint investigations with other enforcement authorities).	Ongoing

	12	Continue enforcement activities against Blue Badge fraud and misuse by completing on-street exercises, pursuing criminal prosecutions against detected misuse or applying sanctions as required.	3-4 targeted exercises per financial year
	13	Respond to information requests from the Police, other Local Authorities, and investigation bodies such as HMRC.	Ongoing
Protect	14	Review and share fraud trends and new threats with relevant service areas.	Ongoing
	15	Continue to foster relations with other internal and external teams (e.g. Gangmasters Authority, Anti-Slavery Coordinator, Care Quality Commission).	Ongoing

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Divisions Affected – N/A

AUDIT & GOVERNANCE COMMITTEE

16 JULY 2025

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 2024/25, 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 2024/25, reflecting on those complaints that were considered by the LGSCO up to 31 March 2025

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**. In short, the Council saw a reduction in the number of complaints upheld in 2024/25; 22 upheld in 2024/25 compared to 34 upheld in 2023/24.
 6. 100% of Oxfordshire cases considered by the LGSCO for the period between 1 April 2024 to 31 March 2025 were upheld, compared to a national average of 89% in similar authorities (County Councils). However, it is worth noting that based on Oxfordshire County Council's population, this is 2.9% upheld decisions per 100,000 residents (4.6% in 2023/24), with the average for similar authorities, recorded as 5.3% upheld decisions per 100,000 residents (4.5% in 2023/24).
 7. In **100%** of cases upheld, the LGSCO was satisfied that the Council had successfully implemented its recommendations. This is in line with an average of 100% in similar authorities.
 8. In **5%** of upheld cases the LGSCO found that the Council had provided a satisfactory remedy before the complaint reached the Ombudsman. This relates to one satisfactory remedy decision out of a total of 22 upheld decisions for the period between 1 April 2024 to 31 March 2025. This compares to an average of **10%** in similar authorities. This is a slight reduction on figures for 2023/24 where the Council provided a satisfactory remedy in 9% of upheld cases (3 out of 34 complaints upheld). Remedying complaints in house, and at the earliest opportunity will remain a point of focus in 2025/26.
 9. Of the 22 upheld complaints remedy was proposed by the LGSCO for 18. In all 18 cases the LGSCO was satisfied with the actions taken, with the council's compliance rate with recommendations being recorded as 100%. one of these cases was recorded as remedy completed late. This is due to the council not meeting the deadlines for completion agreed between the council and the LGSCO. However, this is an improvement on 2023/24 where remedy compliance was recorded as completed late for 5 cases.
 10. 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

11. A total of 89 complaints were received by the LGSCO about the Council during 2024/25 (118 complaints received in 2023/24). The LGSCO records the subjects of county council complaints as follows – with Oxfordshire County Council's numbers for 2024/25.

By LGSCO category	Number of complaints received by the LGSCO 2024/25	Number of complaints received by the LGSCO 2023/24
Education and Children's services	56	75
Adult Care services	13	22
Highways and Transport	12	11
Corporate and other services	3	9
Environmental Services & Public Protection Regulation	2	0
Planning & Development	2	0
Other	1	1
Total	89	118

12. The LGSCO dealt with 84 of the 89 complaints received. Of these, 29 complaints were not for the LGSCO to deal with or were not ready to investigate, and a further 33 were assessed and closed. 22 complaints were investigated.
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). However, the number of complaints received by the LGSCO for the service fell in 2024/25; 56 compared to 75 complaints received in 2023/24.
14. In February 2025, the Council received a directive from the LGSCO expressing concerns about 13 cases related to the local authority's 'Section 19 duty'. The Council as the local authority has statutory duties under section 19 of the Education Act 1996. The s.19(1) duty states that local authorities are responsible for arranging suitable and (usually) full-time education for children of compulsory school age who, because of exclusion, illness or other reasons, would not receive suitable education without such provision. This duty is referred to as 'the s.19 duty'.
15. Following receipt of the directive, decisive and immediate action was taken. The LGSCO requested that the council review these 13 cases and draw up an action plan to be submitted to Scrutiny. This was presented at the Education and Young People Overview & Scrutiny Committee on [13 June 2025](#). Additional resources have been allocated for this work, including the appointment of an

interim S19 officer and the development of a new process in collaboration with health colleagues.

Decisions made by LGSCO

16. The LGSCO carried out 22 investigations, all of which were upheld.
17. 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

18. The LGSCO launched its new complaint handling guidance in February 2025, which is aimed to help councils adopt the [Complaint Handling Code](#) (the Code). The LGSCO has advised that they are likely to start considering the Code as part of their processes from April 2026.
19. The council has engaged with other local authorities and discussed the Code and best practice implementation. The Council's complaints policy has been assessed against the proposed criteria and is in a good position having already incorporated some of the changes in its recent complaints policy update.
20. Work is ongoing to address the remaining changes, and the Customer Feedback Team will continue to work with services throughout 2025/26 to ensure full compliance by April 2026.
21. Key changes in the code that the council will need to consider include:
 - a) Comprehensive corporate annual and quarterly complaints reports and automation.
 - b) Annual self-assessment in collaboration with the Internal LGO team to be submitted to the LGSCO. Feedback may be sought from individual service areas.
 - c) Redefinition of a service request and changes to how service requests are addressed. There could be an increase in formal complaints as customers can submit a formal complaint if dissatisfied with the handling of their service request, even if it is not yet fully completed.
 - d) Phasing out of "informal complaints" or "concerns," which may result in more formal complaints.

- e) The ability for a customer to be able to progress to stage 2 of the corporate process without providing a reason.

The Overall context of complaints received by the Council

22. The Council received 725 complaints during 2024/25. These are broken down as follows, set against the numbers for recent years.

Type	2024/25	2023/24	2022/23
Corporate (i.e. non-social care)	482	328	379
Adults Social Care Complaints	114	127	134
Children's Social Care Complaints	129	141	144
	725	596	657

Actions taken by the Council

23. The Council presented its action plan for 2024/25 to the Committee as part of the 2023/24 LGSCO Annual Report. An update on these actions is reported below:

Action	Update	Timescale
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 SLT on these enquiries;	The centralisation of MP enquiries has positively affected the correspondence received from MPs. Having a single point of contact has allowed the council to develop a dashboard for tracking enquiries and identifying key constituent issues, facilitating quicker responses. MPs have noted that their requests are now handled more swiftly and efficiently. The Customer Feedback team will continue to work with services to improve response times.	Implemented in June 2024, & ongoing
b) Continue to work with services, including training and support;	The Customer Feedback team continues to collaborate with teams to deliver training and support on complaints	

	<p>handling, process adherence, and the quality of responses.</p> <p>The Customer Feedback team has recently commenced training sessions focused on writing effective complaint responses, with the intention of extending this support to the wider organisation soon. Furthermore, the team has conducted training for managers across the council on managing difficult behaviour; enhancing the council's strategies for addressing and mitigating challenging situations.</p>	<p>Response training throughout 2024/25 - ongoing.</p> <p>Managing difficult behaviour – completed March 25</p>
c) Explore the implementation of a new digitised system for recording complaints and MP enquiries.	<p>The council is currently exploring in-house alternative solutions to optimise the use of resources and budget. As part of this, data has been reviewed and improvements implemented, including the automation and updating of all complaints reporting. This now features comprehensive dashboards to support better oversight and decision-making.</p>	<p>Dashboard enhancements are ongoing, with further development contingent on the restructuring of the Transformation, Digital and Customer Experience service.</p> <p>Internal solutions are under review for this system and are initially being tested elsewhere within another service area.</p>

Areas of focus for 2025/26

24. Action being undertaken:

a) Enhancing the Learning from Complaints Process

Timescale – To be completed by Dec 2025

The Transformation, Digital and Customer Experience Service is developing a Power BI dashboard to capture and share learning from complaints across all services. This will provide visibility into the improvements implemented by different teams, enabling services to adopt relevant learning from one another. Learning themes have already been defined to support consistency and clarity.

b) Preparing for the New Complaint Handling Code

Timescale – To be in place by March 2026

Over the coming year, there will be a review of the council's current processes to ensure compliance with the new Complaint Handling Code, which comes into effect in April 2026. This includes preparing for the introduction of annual corporate complaints reporting and a new self-assessment on complaint governance, which has not previously been required.

c) Ongoing Support and Training for Services

Timescale – Ongoing

The Transformation, Digital and Customer Experience Service will continue to provide support to services involved in the complaints process, including training and guidance to strengthen complaint handling and response quality.

Conclusion

25. The Council has taken steps to address the complaints raised by the LGSCO. Through actions such as appointing an interim S19 officer and working with health colleagues, the Council aims to enhance service delivery and compliance.
26. Despite facing challenges, there has been a reduction in the number of complaints received compared to previous years.
27. The Council is working to align with new complaint handling guidance and adopt the Complaint Handling Code to improve transparency and accountability.
28. The Council will maintain support for services involved in the complaints process and enhance training and guidance to improve complaint handling and response quality.

Financial implications

29. This report sets out the Local Government and Social Care Ombudsman's Annual Review of Oxfordshire County Council for 2024/25, and the work undertaken by the Council regarding its handling of complaints.

30. There are no financial implications arising directly from the report. Where there were any financial impacts as a result of complaints in 2024/25 these were incorporated into the year-end position considered by Cabinet in June 2025.

Comments checked by:

Thomas James, Head of Financial Services
Thomas.James@Oxfordshire.gov.uk

Legal Implications

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

Comments checked by:

Jay Akbar, Head of Legal & Governance
Jay.Akbar@oxfordshire.gov.uk

Staff Implications

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

Anita Bradley

Director of Law & Governance and Monitoring Officer

Annex: Annex 1: Annual Review letter 2024-25
Annex 2: Cases Upheld by the Local Government and Social Care Ombudsman

Background papers: None

Contact Officer: Sarah Smith, Senior Governance Lead
governance@oxfordshire.gov.uk

July 2025

21 May 2025

By email

Dr Reeves
Chief Executive
Oxfordshire County Council

Dear Dr Reeves

Annual Review letter 2024-25

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 2025. 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. We have listened to your feedback, and I am pleased to be able to share your annual statistics earlier in the year to better fit with local reporting cycles. I hope this proves helpful to you.

[Your annual statistics are available here.](#)

In addition, 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.

In a change to our approach, we will write to organisations in July where there is exceptional practice or where we have concerns about an organisation's complaint handling. Not all organisations will get a letter. If you do receive a letter it will be sent in advance of its publication on our website on 16 July 2025, alongside our annual Review of Local Government Complaints.

Supporting complaint and service improvement

In February we published [good practice guides](#) to support councils to adopt our [Complaint Handling Code](#). The guides were developed in consultation with councils that have been piloting the Code and are based on the real-life, front-line experience of people handling complaints day-to-day, including their experience of reporting to senior leaders and elected members. The guides were issued alongside free [training resources](#) organisations can use to make sure front-line staff understand what to do when someone raises a complaint. We will be applying the Code in our casework from April 2026 and we know a large number of councils have already adopted it into their local policies with positive results.

This year we relaunched our popular [complaint handling training](#) programme. The training is now more interactive than ever, providing delegates with an opportunity to consider a complaint from receipt to resolution. Early feedback has been extremely positive with delegates reporting an increase in confidence in handling complaints after completing the training. To find out more contact training@lgo.org.uk.

Yours sincerely,



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

Reference	Authority	Category	Subcategory	Received
23014461	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	17/04/24
23016722	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	22/05/24
23021160	Oxfordshire County Council	Adult Care Services	Council: safeguarding	04/04/24
23021338	Oxfordshire County Council	Highways & Transport	Highway repair & maintenance	09/05/24
24001440	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	03/05/24
24001593	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	21/05/24
24002176	Oxfordshire County Council	Education & Childrens Services	Education Council: Alternative provision	16/05/24
24002177	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	16/05/24
24002501	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	24/05/24
24002592	Oxfordshire County Council	Adult Care Services	Council: assessment	28/05/24
24003250	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	07/06/24
24003353	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	09/06/24
24003543	Oxfordshire County Council	Highways & Transport	Highway adoption	21/10/24
24003593	Oxfordshire County Council	Highways & Transport	Traffic management	13/06/24
24004019	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	18/06/24
24004071	Oxfordshire County Council	Education & Childrens Services	Childrens services: Statutory complaints procedure	19/06/24
24004176	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	20/06/24
24004193	Oxfordshire County Council	Corporate & Other Services	Standards committees	20/06/24
24004199	Oxfordshire County Council	Highways & Transport	Moving traffic penalties	21/06/24
24004554	Oxfordshire County Council	Education & Childrens Services	NULL	27/06/24
24004904	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	04/07/24

24005245	Oxfordshire County Council	Other	NULL	09/07/24
24005262	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Care of Looked After child	01/09/24
24005422	Oxfordshire County Council	Education & Childrens Services	Childrens services: Child in Need	11/07/24
24005510	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	12/07/24
24005719	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	26/09/24
24005830	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	18/07/24
24005967	Oxfordshire County Council	Highways & Transport	Parking penalties	18/07/24
24006371	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	10/07/24
24006454	Oxfordshire County Council	Adult Care Services	Provider obo council: domiciliary care	13/08/24
24006767	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	02/08/24
24006775	Oxfordshire County Council	Education & Childrens Services	Childrens services: Family & friends carers	09/10/24
24007087	Oxfordshire County Council	Adult Care Services	Council: assessment	08/09/24
24007389	Oxfordshire County Council	Highways & Transport	Traffic management	11/08/24
24007447	Oxfordshire County Council	Corporate & Other Services	Land	12/08/24
24007653	Oxfordshire County Council	Education & Childrens Services	NULL	14/08/24
24007673	Oxfordshire County Council	Adult Care Services	Council: safeguarding	01/08/24
24008264	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	21/08/24
24008478	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	23/08/24
24008777	Oxfordshire County Council	Education & Childrens Services	Domestic Abuse	20/08/24
24008945	Oxfordshire County Council	Adult Care Services	Council: charging	20/09/24
24009050	Oxfordshire County Council	Highways & Transport	Parking provision	07/09/24
24009092	Oxfordshire County Council	Corporate & Other Services	Standards committees	30/08/24

24009530	Oxfordshire County Council	Education & Childrens Services	Childrens services: Child in Need	05/09/24
24009830	Oxfordshire County Council	Planning & Development	NULL	09/09/24
24010197	Oxfordshire County Council	Planning & Development	Other planning application	23/10/24
24010239	Oxfordshire County Council	Adult Care Services	Council: assessment	17/03/25
24010362	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Other	17/09/24
24010440	Oxfordshire County Council	Education & Childrens Services	Education Council: Other	20/02/25
24011571	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	02/10/24
24012015	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	09/10/24
24012260	Oxfordshire County Council	Adult Care Services	Council: charging	14/10/24
24013107	Oxfordshire County Council	Education & Childrens Services	Education Council: Transport	24/10/24
24013672	Oxfordshire County Council	Highways & Transport	Street furniture & lighting	06/11/24
24013800	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	05/11/24
24014169	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	11/11/24
24014498	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	22/11/24
24014859	Oxfordshire County Council	Highways & Transport	Moving traffic penalties	20/11/24
24015109	Oxfordshire County Council	Education & Childrens Services	Education Council: Transport	25/11/24
24015307	Oxfordshire County Council	Environmental Services & Public Protection & Regulation	Drainage	28/11/24
24015846	Oxfordshire County Council	Highways & Transport	Street furniture & lighting	09/12/24
24016467	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	18/12/24
24016509	Oxfordshire County Council	Adult Care Services	Council: care plan	07/03/25
24016514	Oxfordshire County Council	Environmental Services & Public Protection & Regulation	Env Servs, Prot, Reg-other	23/12/24
24017116	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	08/01/25

24017399	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Other	09/01/25
24017604	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	13/01/25
24017853	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	15/01/25
24018295	Oxfordshire County Council	Adult Care Services	Council: direct payments	22/01/25
24018403	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	23/01/25
24018578	Oxfordshire County Council	Adult Care Services	Provider obo council: residential care	12/02/25
24018796	Oxfordshire County Council	Adult Care Services	Council: safeguarding	29/01/25
24019364	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN	06/02/25
24019966	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	14/03/25
24020504	Oxfordshire County Council	Highways & Transport	Traffic management	19/02/25
24020627	Oxfordshire County Council	Education & Childrens Services	Education Council: School admissions	26/02/25
24020802	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	28/02/25
24020959	Oxfordshire County Council	Education & Childrens Services	Education Council: Transport	10/03/25
24021013	Oxfordshire County Council	Education & Childrens Services	Education Council: Alternative provision	04/03/25
24021062	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	05/03/25
24021070	Oxfordshire County Council	Education & Childrens Services	Education Council: Alternative provision	05/03/25
24021076	Oxfordshire County Council	Education & Childrens Services	Childrens services: Court reports	05/03/25
24021145	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	05/03/25
24021213	Oxfordshire County Council	Adult Care Services	Council: assessment	28/02/25
24021295	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN	07/03/25
24021477	Oxfordshire County Council	Highways & Transport	Parking penalties	10/03/25
24022190	Oxfordshire County Council	Education & Childrens Services	Childrens services: Delay in Statutory complaints procedure	19/03/25

24022267	Oxfordshire County Council	Education & Childrens Services	Education Appeal Panel: School admissions	20/03/25
24023038	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	28/03/25

Reference	Authority	Category	Subcategory	Decided	Decision	Decision Reason	Remedy
23008228	Oxfordshire County Council	Education & Childrens Services	Childrens services: Child in Need	03/04/24	Upheld	fault & inj	Financial redress: Avoidable distress/time and trouble
23008538	Oxfordshire County Council	Adult Care Services	Council: s117	03/09/24	Upheld	fault & inj	Apology,Reassessment,Procedure or policy change/review
23010442	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	12/04/24	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service
23010626	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	10/06/24	Upheld	fault & inj	Apology,Financial redress: Loss of service,Financial redress: Avoidable distress/time and trouble,Financial Redress: Quantifiable Loss,Procedure or policy change/review,Provide training and/or guidance
23011270	Oxfordshire County Council	Adult Care Services	Council: assessment	08/05/24	Closed after initial enquiries	Not warranted by alleged fault	
23012184	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN	31/05/24	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble
23013767	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	27/06/24	Upheld	fault & inj	Apology,Financial redress: Loss of service
23014133	Oxfordshire County Council	Adult Care Services	Provider obo council: residential care	21/05/24	Closed after initial enquiries	No worthwhile outcome achievable by investigation	
23014461	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	08/10/24	Upheld	fault & inj	Apology,Financial redress: Loss of service,Provide training and/or guidance
23014767	Oxfordshire County Council	Adult Care Services	Council: direct payments	28/06/24	Upheld	fault no inj	
23015048	Oxfordshire County Council	Adult Care Services	Council: charging	19/07/24	Closed after initial enquiries	No worthwhile outcome achievable by investigation	

23015559	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	23/08/24	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
23016452	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	16/08/24	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance
23016722	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	03/12/24	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble
23018456	Oxfordshire County Council	Education & Childrens Services	Education Council: Alternative provision	30/04/24	Closed after initial enquiries	26(6)(a) tribunal SENDIST	
23018940	Oxfordshire County Council	Adult Care Services	Council: charging	21/11/24	Upheld	fault & inj	Financial redress: Avoidable distress/time and trouble,Reassessment
23020288	Oxfordshire County Council	Education & Childrens Services	Childrens services: Delay in Statutory complaints procedure	04/04/24	Upheld	Injustice remedied during LGO consideration	Financial redress: Avoidable distress/time and trouble
23020564	Oxfordshire County Council	Highways & Transport	Highway repair & maintenance	01/05/24	Closed after initial enquiries	26(6)(c) Court remedy	
23020751	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	14/05/24	Closed after initial enquiries	26(6)(a) tribunal SENDIST	
23021160	Oxfordshire County Council	Adult Care Services	Council: safeguarding	04/04/24	Referred back for local resolution	Premature Decision - advice given	
23021338	Oxfordshire County Council	Highways & Transport	Highway repair & maintenance	09/05/24	Referred back for local resolution	Premature Decision - advice given	
24001440	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	24/10/24	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble
24001593	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	28/02/25	Upheld	fault & inj	Financial redress: Avoidable distress/time and trouble
24002176	Oxfordshire County Council	Education & Childrens Services	Education Council: Alternative provision	17/12/24	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

24002177	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	06/01/25	Upheld	fault & inj	Apology,Financial redress: Loss of service,Financial redress: Avoidable distress/time and trouble
24002501	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	25/10/24	Upheld	fault & inj - no further action organisation already remedied	
24002592	Oxfordshire County Council	Adult Care Services	Council: assessment	19/07/24	Closed after initial enquiries	Not warranted by alleged injustice	
24003353	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	12/07/24	Closed after initial enquiries	26(6)(a) tribunal SENDIST	
24003543	Oxfordshire County Council	Highways & Transport	Highway adoption	07/01/25	Closed after initial enquiries	Other reason not to investigate	
24003593	Oxfordshire County Council	Highways & Transport	Traffic management	13/06/24	Referred back for local resolution	Premature Decision - advice given	
24004019	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	19/11/24	Upheld	fault & inj	Provide services/information to others affected,Financial redress: Avoidable distress/time and trouble,Financial Redress: Quantifiable Loss,Procedure or policy change/review
24004071	Oxfordshire County Council	Education & Childrens Services	Childrens services: Statutory complaints procedure	27/06/24	Referred back for local resolution	Premature Decision - referred to Organisation	
24004176	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	20/06/24	Referred back for local resolution	Premature Decision - advice given	
24004193	Oxfordshire County Council	Corporate & Other Services	Standards committees	29/07/24	Closed after initial enquiries	Not warranted by alleged fault	
24004199	Oxfordshire County Council	Highways & Transport	Moving traffic penalties	09/08/24	Referred back for local resolution	Premature Decision - referred to Organisation	
24004554	Oxfordshire County Council	Education & Childrens Services	NULL	27/06/24	Incomplete/Invalid	Insufficient information to proceed	

						and PA advised	
24004904	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	13/08/24	Closed after initial enquiries	Not warranted by alleged fault	
24005245	Oxfordshire County Council	Other	NULL	09/07/24	Incomplete/Invalid	Person affected asks not to proceed	
24005422	Oxfordshire County Council	Education & Childrens Services	Childrens services: Child in Need	02/09/24	Closed after initial enquiries	Other reason not to investigate	
24005510	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	12/07/24	Incomplete/Invalid	Insufficient information to proceed and PA advised	
24005719	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	09/12/24	Closed after initial enquiries	26(6)(a) tribunal SENDIST	
24005830	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	10/02/25	Upheld	fault & inj	Apology, Financial redress: Loss of service, Financial redress: Avoidable distress/time and trouble, Procedure or policy change/review
24005967	Oxfordshire County Council	Highways & Transport	Parking penalties	30/08/24	Closed after initial enquiries	Not warranted by alleged fault	
24006371	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	10/07/24	Incomplete/Invalid	Insufficient information to proceed and PA advised	
24006454	Oxfordshire County Council	Adult Care Services	Provider obo council: domiciliary care	24/03/25	Upheld	fault & inj	Apology, Provide training and/or guidance
24006767	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	01/10/24	Closed after initial enquiries	No worthwhile outcome achievable by investigation	
24007087	Oxfordshire County Council	Adult Care Services	Council: assessment	08/09/24	Referred back for local resolution	Premature Decision - advice given	

24007389	Oxfordshire County Council	Highways & Transport	Traffic management	02/10/24	Closed after initial enquiries	Not warranted by alleged fault	
24007447	Oxfordshire County Council	Corporate & Other Services	Land	12/09/24	Closed after initial enquiries	Other Agency better placed	
24007653	Oxfordshire County Council	Education & Childrens Services	NULL	14/08/24	Incomplete/Invalid	Insufficient information to proceed and PA advised	
24007673	Oxfordshire County Council	Adult Care Services	Council: safeguarding	11/03/25	Upheld	fault no inj	
24008264	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	21/08/24	Referred back for local resolution	Premature Decision - advice given	
24008478	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	18/10/24	Closed after initial enquiries	Sch 5.1 court proceedings	
24008777	Oxfordshire County Council	Education & Childrens Services	Domestic Abuse	29/10/24	Closed after initial enquiries	26B(2) not made in 12 months	
24008945	Oxfordshire County Council	Adult Care Services	Council: charging	04/12/24	Closed after initial enquiries	No worthwhile outcome achievable by investigation	
24009050	Oxfordshire County Council	Highways & Transport	Parking provision	07/09/24	Referred back for local resolution	Premature Decision - advice given	
24009092	Oxfordshire County Council	Corporate & Other Services	Standards committees	18/09/24	Closed after initial enquiries	Not warranted by alleged fault	
24009530	Oxfordshire County Council	Education & Childrens Services	Childrens services: Child in Need	05/09/24	Referred back for local resolution	Premature Decision - advice given	
24009830	Oxfordshire County Council	Planning & Development	NULL	09/09/24	Incomplete/Invalid	Insufficient information to proceed and PA advised	

24010362	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Other	23/10/24	Referred back for local resolution	Premature Decision - referred to Organisation	
24012015	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	22/11/24	Closed after initial enquiries	Sch 5.1 court proceedings	
24012260	Oxfordshire County Council	Adult Care Services	Council: charging	14/10/24	Referred back for local resolution	Premature Decision - advice given	
24013107	Oxfordshire County Council	Education & Childrens Services	Education Council: Transport	14/01/25	Closed after initial enquiries	Other reason not to investigate	
24013672	Oxfordshire County Council	Highways & Transport	Street furniture & lighting	06/01/25	Closed after initial enquiries	Not warranted by alleged fault	
24014169	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	06/12/24	Closed after initial enquiries	Not warranted by alleged fault	
24014859	Oxfordshire County Council	Highways & Transport	Moving traffic penalties	23/01/25	Referred back for local resolution	Premature Decision - referred to Organisation	
24015109	Oxfordshire County Council	Education & Childrens Services	Education Council: Transport	04/02/25	Closed after initial enquiries	Not warranted by alleged fault	
24015307	Oxfordshire County Council	Environmental Services & Public Protection & Regulation	Drainage	18/02/25	Closed after initial enquiries	Not warranted by alleged injustice	
24015846	Oxfordshire County Council	Highways & Transport	Street furniture & lighting	17/01/25	Closed after initial enquiries	No worthwhile outcome achievable by investigation	
24016467	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	21/02/25	Closed after initial enquiries	26(6)(a) tribunal SENDIST	
24016514	Oxfordshire County Council	Environmental Services & Public Protection & Regulation	Env Servs, Prot, Reg- other	03/03/25	Closed after initial enquiries	No worthwhile outcome achievable	

						by investigation	
24017116	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	20/03/25	Closed after initial enquiries	Sch 5.1 court proceedings	
24017399	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Other	26/02/25	Closed after initial enquiries	No worthwhile outcome achievable by investigation	
24017853	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	15/01/25	Referred back for local resolution	Premature Decision - advice given	
24018295	Oxfordshire County Council	Adult Care Services	Council: direct payments	22/01/25	Incomplete/Invalid	Insufficient information to proceed and PA advised	
24018403	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	23/01/25	Referred back for local resolution	Premature Decision - advice given	
24020504	Oxfordshire County Council	Highways & Transport	Traffic management	06/03/25	Closed after initial enquiries	26B(2) not made in 12 months	
24020627	Oxfordshire County Council	Education & Childrens Services	Education Council: School admissions	26/02/25	Referred back for local resolution	Premature Decision - advice given	
24020802	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	11/03/25	Referred back for local resolution	Premature Decision - advice given	
24020959	Oxfordshire County Council	Education & Childrens Services	Education Council: Transport	10/03/25	Referred back for local resolution	Premature Decision - advice given	
24021013	Oxfordshire County Council	Education & Childrens Services	Education Council: Alternative provision	04/03/25	Referred back for local resolution	Premature Decision - advice given	
24021062	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	05/03/25	Referred back for local resolution	Premature Decision - advice given	
24021070	Oxfordshire County Council	Education & Childrens Services	Education Council: Alternative provision	05/03/25	Referred back for local resolution	Premature Decision - advice given	

24021145	Oxfordshire County Council	Education & Childrens Services	Childrens Services: Child protection	05/03/25	Referred back for local resolution	Premature Decision - advice given	
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Reference	Authority	Category	Subcategory	Decided	Remedy	Remedy Target Date	Remedy Achieved Date	Satisfaction with Compliance
21005436	Oxfordshire County Council	Adult Care Services	Council: care plan	18/09/23	Apology Provide information/advice to person affected Financial redress: Avoidable distress/time and trouble Provide services to person affected Procedure or policy change/review	19/03/24	18/08/24	Remedy not complete but satisfied
23008228	Oxfordshire County Council	Education & Childrens Services	Childrens services: Child in Need	02/04/24	Financial redress: Avoidable distress/time and trouble	03/05/24	25/04/24	Remedy complete and satisfied
23008538	Oxfordshire County Council	Adult Care Services	Council: s117	02/09/24	Apology Reassessment Procedure or policy change/review	03/12/24	03/12/24	Remedy not complete but satisfied
23008642	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN	22/03/24	Apology Financial redress: Avoidable distress/time and trouble	19/04/24	17/04/24	Remedy complete and satisfied
23010442	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	11/04/24	Apology Financial redress: Avoidable distress/time and trouble Financial redress: Loss of service	13/05/24	08/05/24	Remedy complete and satisfied
23010626	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	09/06/24	Apology Financial redress: Loss of service Financial redress: Avoidable distress/time and trouble Financial Redress: Quantifiable Loss Procedure or policy change/review Provide training and/or guidance	10/09/24	07/10/24	Remedy completed late

23012184	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN	30/05/24	Apology Financial redress: Avoidable distress/time and trouble	01/07/24	30/06/24	Remedy complete and satisfied
23013767	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	26/06/24	Apology Financial redress: Loss of service	25/07/24	18/07/24	Remedy complete and satisfied
23014461	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	07/10/24	Apology Financial redress: Loss of service Provide training and/or guidance	05/11/24	04/12/24	Remedy complete and satisfied
23015559	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	22/08/24	Apology Financial redress: Loss of service Financial redress: Avoidable distress/time and trouble Procedure or policy change/review Provide training and/or guidance	25/11/24	22/11/24	Remedy complete and satisfied
23016452	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	15/08/24	Apology Financial redress: Avoidable distress/time and trouble Provide training and/or guidance	16/10/24	05/11/24	Remedy complete and satisfied
23016722	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Assessments and reviews	03/12/24	Apology Financial redress: Avoidable distress/time and trouble	03/01/25	23/12/24	Remedy complete and satisfied
23018940	Oxfordshire County Council	Adult Care Services	Council: charging	21/11/24	Financial redress: Avoidable distress/time and trouble Reassessment	23/12/24	19/12/24	Remedy complete and satisfied
23020288	Oxfordshire County Council	Education & Childrens Services	Childrens services: Delay in Statutory complaints procedure	03/04/24	Financial redress: Avoidable distress/time and trouble	06/05/24	04/04/24	Remedy complete and satisfied

24001440	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	23/10/24	Apology Financial redress: Avoidable distress/time and trouble	25/11/24	25/11/24	Remedy not complete but satisfied
24002176	Oxfordshire County Council	Education & Childrens Services	Education Council: Alternative provision	17/12/24	Apology Financial redress: Loss of service Financial redress: Avoidable distress/time and trouble Provide training and/or guidance Procedure or policy change/review	17/03/25	17/03/25	Remedy complete and satisfied
24002177	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	06/01/25	Apology Financial redress: Loss of service Financial redress: Avoidable distress/time and trouble	06/02/25	03/02/25	Remedy complete and satisfied
24004019	Oxfordshire County Council	Education & Childrens Services	Education Council: SEN Provision and EHC plans	19/11/24	Provide services/information to others affected Financial redress: Avoidable distress/time and trouble Financial Redress: Quantifiable Loss Procedure or policy change/review	19/02/25	19/02/25	Remedy complete and satisfied

Explanatory notes

A new column has been added to the received, decided and compliance outcome sheets, detailing the primary subcategory recorded on the case (the main subject of the complaint).

Cases received

Cases with a recorded received date between 1 April 2024 and 31 March 2025.
Status as of 3 April 2025.

Cases decided

Cases with a recorded decision date between 1 April 2024 and 31 March 2025. Status as of 3 April 2025.
Please note that some cases may have been reopened since that date, with either a decision outcome pending or a new decision outcome recorded.
Service improvement recommendations are no longer included in this workbook. Councils can view them on the online map here: <https://www.lgo.org.uk/your-councils-performance>

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 organisation involved was not given the chance to consider it first.

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 use of public funds if we did.

Upheld: We completed an investigation and found evidence of fault, or the organisation provided a suitable remedy early on.

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

The following decision reasons are **satisfactory remedy decisions**, i.e. upheld cases where we were satisfied the authority had already provided a suitable remedy to resolve the complaint:

Upheld - Injustice remedied during organisations complaint processes

Upheld - fault & inj - no further action organisation already remedied

These decision outcomes are included in the number of cases reported as **not for us / not ready for us** in the complaints overview section on the online map.

This decision outcome is included in the number of cases reported as **assessed and closed** in the complaints overview section on the online map.

These decision outcomes are included in the number of cases reported as **investigated** in the complaints overview section on the online map.

These decision reasons are included in the number of cases reported as **satisfactory remedies provided by the council** on the online map.

Compliance outcomes

Cases with a recorded remedy achieved date between 1 April 2024 and 31 March 2025. Status as of 23 April 2025. 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 23 April 2025 of a remedy achieved before 31 March 2025, this will not be included here.

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 case as 'completed late' where this longer timescale is met, but the personal remedy was provided late.

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

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
1.	23008228 Children's Social Care - Statutory complaint handling.	Financial redress of £350 for avoidable distress, frustration and uncertainty.	N/A
2.	23008538 Adult Social Care – aftercare under section 117 of the Mental Health Act 1983.	Apology, and completion of fresh assessment of section 117 aftercare needs.	Share with complainant and LGSCO an action plan for section 117 process improvements that were already under review by the council.
3	23010442 Handling of Education, Health and Care Plan and education provision.	Apology, financial redress of £300 for avoidable distress, uncertainty and delayed right of appeal, and £6000 for loss of education and specialist provision.	N/A
4.	23010626 Handling of Education, Health and Care Needs Assessment, admissions process, and consideration of alternative provision.	Apology, financial redress of £787.50 to refund costs, £2850 to acknowledge the loss of education, £500 for loss of free school meal provision, and £1000 to acknowledge the impact on family for providing care, and for time, trouble and inconvenience.	To review approach to free school meals taking into account recent Government Guidance that addresses children unable to attend school. Free school meals: guidance for schools and local authorities - GOV.UK (www.gov.uk) To ensure officers have sufficient training and guidance to intervene when they become aware a child is receiving less than fulltime education and understand their s.19 Education Act duty.

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
			To review whether there are robust processes to complete EHC needs applications on time and how to deal with cases where delay may lead a child to miss education. Where a disabled child will be out of school for an extended period the Council should also consider the holistic needs of the family and consider signposting parents to other sources of advice, for example a Parent Carer Needs Assessment via social care.
5.	23012184 Special Educational Needs provision.	Apology, and financial redress of £500 for avoidable distress.	N/A
6.	23010442 Handling of Education, Health and Care Needs Assessment.	Apology, and financial redress of £1,800 for delays and missed provision, and for the impact this had.	N/A
7.	23014461 Education Provision	Apology, and financial redress of £920 for missed education	Share a copy of decision notice and the Ombudsman's Focus report: Out of School, Out of Sight? with relevant officers, to emphasise the Council's Section 19 responsibilities and identify wider points of learning. This recommendation is made in addition to other service improvements the Ombudsman has made to the Council in other cases, to remind officers of the Council's Section 19 duties.

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
8.	23014767 Adult Social Care – Delays in completing Care Act Needs Assessment	None as no injustice caused.	N/A
9.	23015559 Handling of Education, Health and Care Plan and education provision.	Apology, financial redress of £3,600 for missed education, and £300 for avoidable frustration.	Remind relevant Council officers to take positive action to follow up school consultation responses where it is causing drift and delay in finalising new and amended EHC Plans for children and young people; Review and update complaints policy to ensure it is clear about how it approaches financial remedies to upheld complaints and provide an update to all staff who respond to stage one and stage two complaints about any updates.
10.	23016452 Education Provision	Apology, financial redress of £150 for avoidable distress, time and trouble.	By training or other means ensure the relevant officers are aware of the Council's complaints policy which sets out the timescales for responding to complaints.
11.	23016722 Handling of Education, Health and Care Plan review and complaint.	Apology, and financial redress of £500 as a symbolic gesture to reflect the impact of the Council's delays in reviewing the EHC Plan and the impact of the fault of its complaint handling.	N/A

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
12.	<p>23018940</p> <p>Adult Social Care – Communications relating to charges for care.</p>	<p>Complete a review of the invoices the councils consider to be unpaid and issue a revised bill. It should take all the concerns raised into consideration when doing so and take into the consideration the money he has already paid. If the Council disagrees with any of the complainant's concerns, it should properly explain why and say how it has reached the decision it has. If the Council decides to deduct any money, this should be deducted from the final bill;</p> <p>Deduct the previous £250 it offered, off the final bill.</p> <p>Financial redress £200 for time and trouble.</p>	N/A
13.	<p>23020288</p> <p>Children's Social Care - Statutory complaint handling.</p>	<p>Conclude Stage 2 of complaint process, and financial redress of £100 for delay.</p>	N/A
14.	<p>24001440</p> <p>Handling of Education Health, and Care Plan, and education provision.</p>	<p>Apology, and financial redress £300 for uncertainty caused.</p>	Provide evidence of training provided.

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
15.	24001593 Education Provision	Financial redress of £4,357 for educational benefit, and £300 for avoidable frustration, time and trouble.	N/A
16.	24002176 Education Provision	Apology, financial redress of £1,100 for lost provision, and £350 for distress, uncertainty and frustration.	<p>Demonstrate that the council has taken steps to improve its timeliness for progressing annual reviews;</p> <p>Remind SEND Officers of the importance of submitting up to date information to its internal panel when seeking specialist placements for them and consider whether officers should have access to a basic checklist of what the panel requires, for officers to use before submitting requests; and</p> <p>Demonstrate that the council has investigated what led to the delays in arranging alternative provision in this case after the Council became aware that no education was being provided and has taken steps to prevent such delays in future.</p>
17.	24002177 Education Provision	Apology, financial redress of £350 for uncertainty, £2,050 for missed provision, and £200 for frustration and inconvenience.	N/A

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
18.	24002501 Handling of Education Health, and Care Plan, and education provision.	The Council has already taken action to remedy the injustice including an apology, a symbolic payment and training for relevant staff.	N/A
19.	24004019 Education Provision	Issue EHC plan, reimburse for payments made by family, financial redress of £500 for distress, £3,500 for injustice caused, and commit to making further symbolic payments of £500 for every half term child remains in education.	Produce action plan which sets out how, in future, it will overcome similar problems in delivering education to young people who have moved into its area.
20.	24005830 Education Provision / SEN Support	Apology, £7,500 for missed education/ support, £400 for avoidable distress.	Review thirteen cases in the past two years where the Ombudsman found fault with its section 19 duty to provide alternative education to a child out of school. It will: <ul style="list-style-type: none"> a. produce a dated action plan of how it will avoid recurrence of the same faults by making changes to practice and procedure or staff training; and, b. report this review outcome and action plan to its relevant scrutiny and oversight committee, so it can decide how progress against the plan should be monitored.

	Nature of complaint/decision	Remedy	Service Improvement Recommendations
			c. The Council will finalise and share with the Ombudsman the action plan, evidence of the report to Scrutiny meeting and the minutes of that meeting.
21.	24006454 Adult Social Care – Quality of care at care home.	Apology	Work with the care provider to improve its record keeping, including the need to record significant conversations with family members and to help it understand the need to provide accurate information when responding to complaints.
22.	24007673 Adult Social Care – Quality of care at care home.	The Council has already taken steps to improve how it investigates safeguarding concerns.	N/A

AUDIT & GOVERNANCE COMMITTEE WORK PROGRAMME – 2025/26

16 July 2025

TRAINING: Financial Statements

1. Local Government Reorganisation (Lorna Baxter)
2. Treasury Management- Outturn report 2024/2025 (Tim Chapple)
3. Review of Appointments to Outside Bodies (Anita Bradley)
4. 2024/25 Statement of Accounts (Ella Stevens)
5. Counter Fraud Plan and Update (Sarah Cox)
6. Ombudsman Annual Report (Anita Bradley)
7. Health and Safety Annual Report (Paul Lundy)
8. Audit & Governance Committee Work Programme

17 September 2025

1. Treasury Management Quarter 1 Performance Report 2025/2026 (Tim Chapple)
2. Monitoring Officer Annual Report (Anita Bradley)
3. Assessment of the council's financial management, controls & governance (Kathy Wilcox)
4. RIPA Policy (Jody Kerman)
5. Risk Management Update (Louise Tustian)
6. Local Government and Social Care Ombudsman's Annual Review Report (Anita Bradley)
7. Progression on Statement of Accounts 2025/2026 Audit (Ella Stevens)
8. Annual Governance Statement 2024/25-Update on Actions (Anita Bradley)
9. Internal Audit 2025/26- Progress Report (Sarah Cox)
10. Audit Working Group Update (Sarah Cox)
11. Ernst & Young Update (Kalthiemah Abrahams)
12. Audit & Governance Committee Work Programme

26 November 2025

Session with Internal Auditor – 30 minutes

Session with External Auditor – 30 minutes

1. Counter Fraud Update (Sarah Cox)
2. Treasury Management Mid Term Review 2025/26 (Tim Chapple)
3. Oxford Fire & Rescue Service Statement of Assurance 2024-25 (Matt Schanck)
4. Audit Working Group Update (Sarah Cox)
5. Annual Governance Statement 2024/25-Update on Actions (Anita Bradley)
6. Annual Report on Whistleblowing (Anita Bradley)
7. Ernst & Young Update (Kalthiemah Abrahams)
8. Audit & Governance Committee Work Programme

14 January 2026

1. Annual Governance Statement- Update on Actions (Anita Bradley)
2. Internal Audit 2025/26 Progress Report (Sarah Cox)
3. Treasury Management Strategy Statement & Annual Investment Strategy for 2026/27 (Tim Chapple)
4. Financial Management Code (Kathy Wilcox)
5. Risk Management Update (Louise Tustian)
5. Audit Working Group Update (Sarah Cox)
6. Ernst & Young Update (Kalthiemah Abrahams)
7. Audit & Governance Committee Work Programme

11 March 2026

1. Counter Fraud Update (Sarah Cox)
2. Audit and Governance Committee Annual Report to Council (Sarah Cox)
3. Treasury Management Q3 Performance Report 2025/26 (Tim Chapple)
5. Audit Working Group Update (Sarah Cox)
6. Accounting Policies (Ella Stevens)
7. Ernst & Young Update (Kalthiemah Abrahams)
8. Audit & Governance Committee Work Programme

May 2026

To include Risk Management Update (Louise Tustian)