

Audit & Governance Committee Wednesday, 20 September 2023

ADDENDA

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

To approve the minutes of the meeting held on 19 July 2023 (**AG3**) and to receive information arising from them.

- 4. Petitions and Public Address**

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

To facilitate 'hybrid' meetings we are asking that requests to speak or present a petition are submitted by no later than 9am four working days before the meeting i.e., 9am on Thursday 14 September 2023. Requests to speak should be sent to shilpa.manek@oxfordshire.gov.uk.

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

- 5. Treasury Management Quarter 1 Performance Report (Pages 11 - 24)**

Report by Director of Finance

The Chartered Institute of Public Finance and Accountancy's (CIPFA's) 'Code of Practice on Treasury Management 2021' requires that committee to which some treasury management responsibilities are delegated, will receive regular monitoring reports on treasury management activities and risks. This report is the first report for the financial year 2023/24 and sets out the position at 30 June 2023.

Audit & Governance Committee is RECOMMENDED to note the council's treasury management activity the first quarter of 2023/24.

6. Monitoring Officer Annual Report (Pages 25 - 34)

Report by Anita Bradley, Monitoring Officer.

This report gives an overview from the Monitoring Officer of democratic and ethical governance activity, during the municipal year 2022-23 (1 April 2022 to 31 March 2023), in relation to the functions of the Audit and Governance Committee.

The Committee is RECOMMENDED to consider and endorse the report.

7. Future Council Governance Group (Pages 35 - 40)

Report of the Director of Law & Governance and Monitoring Officer

In response to an agreed motion from Council at the 1 November 2022 meeting, the Director of Law and Governance prepared a report for the Council meeting on 13 December 2022 setting out the process for undertaking a governance review. At that meeting, it was agreed that a Future Council Governance Group would be established that reports to the Audit and Governance Committee which will make any recommendations to Council.

The Committee is RECOMMENDED to note progress with the Council Governance Review and the next steps set out at the end of this report (paragraphs 19 to 21).

8. Local Government and Social Care Ombudsman's Annual Review Report (Pages 41 - 66)

Report by Anita Bradley, 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 2022/23, reflecting on those complaints that were considered by the LGSCO up to 31 March 2023.

The Committee is RECOMMENDED to receive and comment on the Local Government and Social Care Ombudsman's Annual Review of Oxfordshire County Council for 2022/23, and the work undertaken by the Council regarding its handling of complaints.

9. Changes to Constitution Of Pension Fund Committee (Pages 67 - 74)

Report by the Director of Finance

The current Constitution of the Pension Fund Committee was agreed by Council at their meeting in March 2021. The changes followed an independent review of the governance arrangements of the Pension Fund undertaken by Hymans Robertson.

The Committee are **RECOMMENDED** to endorse the proposed changes to their Constitution agreed by the Pension Fund Committee as set out below and **RECOMMEND** them to Council.

(a) The additional of two additional voting members, appointed by the County Council in accordance with the rules of political proportionality.

(b) The deletion of the two non-voting positions representing the Academy sector.

10. Update on Statement of Accounts (Pages 75 - 76)

Report by Director of Finance

This report sets out the approach taken to the preparation of the 2022/23 Statement of Accounts. It also provides a brief update to the prior years' Accounts that remain unaudited.

The Committee is RECOMMENDED to note the timing for the 2022/23 Statement of Accounts along with the updates on prior years.

11. Internal Audit 2023/24 - Progress Report (Pages 77 - 106)

Report by the Director of Finance

This report provides an update on the Internal Audit Service, including resources, completed and planned audits. The report includes the Executive Summaries from the individual Internal Audit reports finalised since the last report to the May 2023 Committee. Since the last update, there have been no red reports issued. There are currently no outstanding red reports.

The Committee is RECOMMENDED to note the progress with the 2023/24 Internal Audit Plan and the outcome of the completed audits.

12. Audit Working Group Update (Pages 107 - 110)

13. Risk Management Overview (Pages 111 - 134)

Report by Lorna Baxter, Director of Finance

This report sets out updates to the Risk Management Strategy 2023 2024 and an overview of the latest strategic risk register which contains the Council's most significant risks. The strategic risk register is closely managed by the Council Management Team and reported into the Strategic Leadership Team as part of the Council's Business Management and Monitoring Reports. These combined reports contain performance, risk and finance progress updates against the delivery of the current strategic plan priorities.

The Committee is RECOMMENDED to approve the Risk Management Strategy 2023 2024.

14. Ernst & Young update (Verbal Report)

EY will be providing a verbal update on the status of the 20/21 audit and the 21/22 audit.

15. Audit and Governance Committee Work Programme (Pages 135 - 136)

To review the Committee's Work Programme.

Close of meeting

Agenda Item 3

AUDIT & GOVERNANCE COMMITTEE

MINUTES of the meeting held on Wednesday, 19 July 2023 commencing at 1.00 pm and finishing at 4.26 pm

Present:

Voting Members: Councillor Roz Smith – in the Chair
Councillor Brad Baines (Deputy Chair)
Councillor Yvonne Constance OBE
Councillor Trish Elphinstone
Councillor Ted Fenton
Councillor Jenny Hannaby
Councillor Nick Leverton
Councillor Ian Middleton
Councillor Judy Roberts

Other Members in Attendance: Dr Geoff Jones

By Invitation:

Officers:

Whole of meeting Lorna Baxter (Director of Finance), Anita Bradley (Director of Law & Governance and Monitoring Officer), Sarah Cox (Chief Internal Auditor) and Shilpa Manek (Democratic Services Officer)

Part of meeting Simon Harper (Head of Governance), Tim Chapple (Treasury Manager), Richard Quayle (Chief Accountant), Declan Brolly (Counter Fraud Team Leader) and Paul Lundy (County Health & Safety Manager)

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

44/23 ELECTION OF CHAIR FOR THE 2023-24 COUNCIL YEAR

(Agenda No. 1)

The Interim Committee Officer, Shilpa Manek, invited the Committee to elect the Chair for the 2023/24 Council Year. As a result of a nomination from Councillor Ted

Fenton and seconded by Councillor Nick Leverton, it was AGREED that Councillor Roz Smith be elected as the Chair for the 2023/24 Council Year.

45/23 ELECTION OF DEPUTY CHAIR FOR THE 2023-24 COUNCIL YEAR

(Agenda No. 2)

The elected Chair, Councillor Roz Smith, invited the Committee to elect the Deputy Chair for the 2023/24 Council Year. As a result of a nomination from Councillor Roz Smith and seconded by Councillor Judy Roberts, it was AGREED that Councillor Brad Baines be elected as the Deputy Chair for the 2023/24 Council Year.

The Chair welcomed Councillor Jenny Hannaby onto the Committee and Shilpa Manek as the Committee Officer.

46/23 APOLOGIES FOR ABSENCE AND TEMPORARY APPOINTMENTS

(Agenda No. 3)

No apologies for absence had been received.

47/23 DECLARATION OF INTERESTS - SEE GUIDANCE NOTE

(Agenda No. 4)

No declarations of interest were received.

48/23 MINUTES

(Agenda No. 5)

The Committee approved the minutes of the meeting held on 10 May 2023 and authorised the Chair to sign them as a correct record.

Councillor Middleton thanked Officers for response received on the work of the Climate Change Programme Board. Councillor Middleton asked for confirmation that the Board consisted of only Officers and had no Member representation. The Director of Finance, Lorna Baxter, informed the Committee that the Board had only Officers and the work of the Board was reviewed by the portfolio holders, they were presented a report on the work of the Board. A report on the Climate Action Programme-Six-month Update had been presented to Cabinet earlier in the week. The Director of Law and Governance and Monitoring Officer, Anita Bradley, added that there was not always Member involvement in Boards, and it was very important to keep the roles separate. Members oversight would be through the cabinet and Scrutiny processes.

The Chair referenced paragraph 37/23 and asked if there was enough notice on the Social Value Policy and would Members like more information. The Director of Finance informed the Committee that the policy and therefore the social value coming through were still in its early stages and therefore there was not much information. It could be that the policy structure be looked at further and the social values be increased. A report would be presented to Performance Scrutiny Committee in September.

Resolved: that the minutes of the meeting held on 10 May 2023 were a true and accurate record.

49/23 PETITIONS AND PUBLIC ADDRESS

(Agenda No. 6)

There were no petitions or requests of public address received.

50/23 TREASURY MANAGEMENT - OUTTURN REPORT

(Agenda No. 7)

The Committee received a report from the Treasury Manager, Tim Chapple. It was reported that the Council's outstanding debt totalled £306m and the average rate of interest paid on long term debt during the year was 4.43%. The Treasury Manager reported that £7m of maturing Public Works Loan Board had been repaid during the year and there had been no new external borrowing in 2022/23. The original budget included new external borrowing by £46m and after reviewing the medium-term balances at the end of borrowing rates, the decision was made to the delay by a couple of years to give payable budget of £600,000.

In terms of investment, and given the volatility of the market, security liquidity was prioritised the other considerations. Cash balances were also slightly higher than forecast. When this was coupled with an in-house return of 1.38% for the year, on cash balances of £447.943m, producing a gross interest receivable of £6.845m for the year. Approximately £4m of that overachievement was allocated to capital balances.

In relation to external funds, the position was maintained. Income from the funds for the year was £4.4m, which was above the budgeted figure of £3.8m. The value of the funds dropped by £10.2m as a result of the global volatility in the financial markets.

The following points were raised by the Committee:

- the long-term deposits were coming to maturity date, not very different from the short-term deposits and this was because currently a limit on long-term lending which had been reached. The limit had been set by Full Council at the beginning of the financial year. The medium-term balances were constantly reviewed. It was noted that all the lending was to other local authorities as OCC was the biggest lenders to local authorities and the reason for this was the security was at its highest.
- Currently, £55m was in money market funds which were across lots of different asset classes and sometimes money was deposited with banks on very short-term basis. The external funds took more risk which was why they were a long-term view. The current financial year would be on par.
- the £4m being spent on indexing Section 106 monies were those collected by the Council and held to be spent on infrastructure. The monies that the Council got from developers that was then applied to the capital schemes. There was a local policy that applied inflation to monies received for Section 106. The money then went into the capital program. The money was indexed on it as it could be held for some time before being used. It had been many years since

inflation had been applied to Section 106 monies. It meant that more money was applied to the capital program and less to the revenue account.

- It was clarified that the name of Somerset West and Taunton Council had changed, and it was confirmed that the new Council would take on the responsibility for repaying the loan that was made to the former.
- The Director of Finance explained that every authority had to take decision on what were considered reasonable, prudent, and affordable. When the Section 25 Statement had been completed on the proposed budget for 2023/24, that had been approved, reference had been made to the external borrowing at 5.4% of the net revenue budget, which was quite low in comparison to other local authorities. It depended on the needs that the local authority had. The Council was in a good position that it didn't need to borrow to undertake basic need which other local authorities had to, to meet their statutory need.
- All the Councils portfolios had no reference to what interest was being received on the individual loans and there was no interest rate on the fixed interest rate exposure. The interest rate values were commercially sensitive for the individual loans, this could be shared with the Committee.
- If local authorities went bankrupt, for any precepting authority, the precepts could be increased but that wouldn't happen as any new authority that was established, would take over all the assets and liabilities of the previous authority.

ACTION: The Treasury Manager to circulate the interest rate values for the individual loans.

Resolved: that the Committee noted the report and recommended Council to note the council's treasury management activity and outcomes in 2022/23.

51/23 UPDATE ON STATEMENT OF ACCOUNTS - 2022/23

(Agenda No. 8)

The Chief Accountant, Richard Quayle, presented the report to the Committee. The 2020/21 accounts had been originally delayed as a result of the valuation issue and the delayed further due to the national infrastructure technical query, which now had statutory override, allowed by CIPFA. A further peer review had been completed and the final points were being cleared up to hopefully signing of the 2020/21 accounts by the end of July 2023.

For the 2021/22 accounts, the fieldwork began between January and March 2023. This was then put on hold whilst the NHS work was carried out. The work had now restarted until September, with further sampling and clarification questions coming in with quick turnaround times.

The 2022/23 accounts had been put on hold in order to allow Officers to respond quickly to the questions from auditors at EY on the 2021/22 accounts. The majority of work for the 2022/23 accounts had been completed with only the pension adjustments outstanding. This had been supported by the Director of Finance.

The following points had been raised by the Committee:

- EY had satisfied themselves on the pension fund review for 2020/21 on the impact of the valuation issues and it was confirmed that this had been resolved.
- For the Council, a late sign-off of accounts carried a very low risk as the auditors were not querying any specific commercial activity or errors in accounts in the accounts. Concerns were only raised where there were issues.
- The Director of Finance commented that the Committee needed to support the Officers in their approach and decision making. The Committee supported the approach taken by the Director of Finance and the decisions taken.
- The Committee were reassured that a new team was now in place to try and get all accounts signed off and then follow the normal cycle of sign off by end of each May.

The Director of Finance informed the Committee about a recent letter that had been sent to all Directors of Finance, Chief Executives, Leaders, and the Local Audit Firm Partners from Minister Rowley, Department for Levelling Up, Housing and Communities. A lot of work had been done across government, this included the Financial Reporting Council, CIPFA, the audit firms and the new Audit, Reporting and Governance Authority (ARGA) body, to reach a consensus where all parties agreed. As a result, there was likely to be a backstop date that was put into place for retrospective accounts. Any accounts not signed off by the date would not receive an audit opinion but would get a qualification or partial qualification. The Director of Finance was going to be speaking with the Head of ARGA, in a national role about making sure that there were no unintended consequences of the proposed dates. The aim for the Team would be to not be near the backstop dates and get all the accounts signed off.

ACTION: Circulate the letter from the Department for Levelling Up, Housing and Communities

Resolved; that the Committee noted the timing for the 2022/23 Statement of Accounts along with the updates on the prior years.

52/23 ANNUAL GOVERNANCE STATEMENT 2022-23

(Agenda No. 9)

The Monitoring Officer, Anita Bradley, presented the Annual Governance Statement 2022/23 to the Committee. The Monitoring Officer highlighted the key differences taken to the approach this year. As a result of the new Chief Executive being appointed, the opportunity was taken for the Strategic Leadership Team to assure themselves of each service area and their responsibilities. A new section called Service Issues, had been brought forward. The Committee were reminded that the document was a backward look up to 31 March 2023 and would be presented with the Statement of Accounts in January 2024. The Monitoring Officer reassured the Committee that a very thorough assurance process had been followed in the Council and the action plan produced as a result, which would feed into the actions for 2023/24. The action plan was an opportunity to have an honest look of what needed to be addressed to do even better.

The following points were raised by the Committee:

- For future years, could the points be numbered, as they had for 2023/24. This would be very useful for comparing the actions going forward.
- The actions within the Strategic Plan would be monitored as these were part of the framework of the governance of the organisation. The performance against the priorities and the performance indicators was always reported in the business management and monitoring report.
- That the entire process was Officer led with no input from Members except for sign off by the Leader. The members of the Council's Governance Assurance Group were only Officers too, headed by the Monitoring Officer and invited Officers from across the Council to answer questions when required. In terms of challenge of whether the correct things were being looked at, it was always part of the governance processes and ensuring that any signs were spotted, and due diligence was undertaken before entering any new contracts.
- The Annual Governance Statement was a key document in demonstrating that the Council was complying with the best value duty and in understanding areas of weaknesses that needed to be addressed in terms of governance. The government had recently published a new best value standards and intervention guidance document stressing the importance of the Annual Governance Statement.
- That a lot of what was in the Annual Governance Statement was already being done and it seemed that Procurement on new highways on track, had been extremely poor but there was confidence that improvements would be seen in the new contract from the lessons learnt.
- That there had been a substantial increase in complaints which was likely to continue. Mitigations had been put into place to address the problem as it was impacted the Council. A lot of work was being done in this area, picking up complaints at the earliest possible point and dealing with them fully as stage one complaints. A lot of work was being put into improving the quality of the contact with the public and the first response.
- With respect to the FOI requests and the case management software, which was a module of the current complaints management system. The system was being used to capture and log all the requests and the stage they were at, in one central place. The number of FOI and Subject Access Requests had both increased in the last few years for all local authorities.
- That the Capital Governance Team was at full capacity. The implementation of the governance that had been agreed was already in function but there was more to be done. The reporting from that was presented to Cabinet and was very finance focussed but the Team were working towards making it more about project deliverables and outcome based. Specifically, around the financial management code and in terms of services, benchmarking had been carried out to see if the Council were offering value for money. This was much more based around service comparison rather than social value and policy. The Senior Leadership Team were aware of all work being carried out and the Chief Executive had been briefed on the work. In terms of output, any recommendations would be presented to the Committee and then Council.
- Value for Money (VfM) needed to be considered across the entire organisation.
- That the HR policy review had major significance and was for the six main HR policies, considering the lessons learnt from working patterns, flexibility and

the agile working policy and ensuring that the HR policies matched the workforce strategy.

- Member oversight on the policies, could all the policies listed be back on the working group agenda as it would be good to have Member involvement and oversight.
- Cherwell-Oxfordshire Decoupling Programme was the only one remaining and was being reviewed on an annual basis every Autumn.
- The Committee commented that the new layout was very well presented but asked for an extra column for who was responsible for oversight, Cabinet, Committee or the Working Group.

Resolved: that the Audit & Governance Committee approved the Annual Governance Statement 2022/23, 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.

53/23 INTERNAL AUDIT CHARTER

(Agenda No. 10)

The report was presented to the Committee by Sarah Cox, Chief Internal Auditor. It was reported that the Charter was reviewed each year and this year there had been no changes to the Charter and had been signed off by the Director of Finance. The difference this year was the Quality Assurance Improvement Program and the suggested changes that had been set up in an action plan and progress would be reported to the Committee.

The five-year external assessment was due and had been booked in for the beginning of October. This would include an external auditor from CIPFA who would come and speak to the Chair and Deputy Chair of the Committee and the Director of Finance and the Monitoring Officer and other Directors. The files and processes would be checked take sure that the Council were compliant with public sections and all standards. CIPFA would then produce a report and that would be presented to the Committee in January 2024.

Resolved: that the Committee approve the Internal Audit Charter and note the Quality Assurance and Improvement Programme.

54/23 COUNTER FRAUD PLAN AND UPDATE

(Agenda No. 11)

The Chief Internal Auditor presented the Counter Fraud Plan and updated the Committee. Firstly, an update was given on the resources of the team, Declan Brolly was introduced as the new Counter Fraud Team Leader. There was also a Senior Counter Fraud Officer, an apprentice trainee, and a Data Intelligence Officer in the team.

It was reported that during 2022/23, there had been 30 cases received and logged by Counter Fraud of actual, suspected, or alleged fraud/whistleblowing, of which 7 were still open and under investigation. The cases varied from Blue Badge misuse, where

Blue Badges had been seized and warning letters issued, system misuse by employees, and abuse of official resources, resulting in disciplinary action. There had been ten allegations of whistleblowing. In the current year 2023/24, six cases had been reported so far.

The National Fraud Initiatives reports from 2022/23 bi-annual data matching exercises were released in February 2023 and were in the process of being reviewed. There had been 32 reports and 30,864 matches.

Upon conclusion of each investigation, a post investigation report was issued. The report highlighted any weaknesses identified and included agreed actions to prevent, stop, and minimise the risk of reoccurrence. The agreed action plan was monitored for implementation by the team. It had been agreed at the last meeting that an update on recently closed cases and investigation outcomes would be brought to a future meeting of the Audit Working Group.

The 2023/24 Counter Fraud Plan had been structured around the 5 pillars of anti-fraud activity in the Local Government Counter Fraud and Corruption Strategy-Fighting Fraud and Corruption Locally.

The following points were raised by the Committee:

- There had been 8 cases identified for Blue Badges fraud during the on-street enforcement exercises undertaken by the team. The Blue badges that were seized were returned where appropriate with warning letters issued.
- That since the whistleblowing policy had been put into place, people felt comfortable coming forward. Each case was determined by the Monitoring Officer.

If there was more detection of the concessionary travel passes that the Council paid for would there be more money back for the County. The Committee asked if it was worth considering a future audit for this area.

Resolved: that the Committee noted the summary of activity against the Counter Fraud Plan 2022/23 and approved the Counter Fraud Plan for 2023/24.

55/23 ERNST & YOUNG UPDATE

(Agenda No. 12)

Ernst and Young were not in attendance at the meeting.

56/23 HEALTH AND SAFETY ANNUAL REPORT

(Agenda No. 13)

The Committee was presented the Health and Safety Annual Report 2022/23 by the County Health and Safety Manager, Paul Lundy.

The H&S Annual Report was a summary of Health and safety performance over the past year and was part of the corporate governance framework. It seeks to provide the Committee with assurance that arrangements for managing Health Safety were suitable and sufficient whilst identifying areas for improvement.

The Committee raised the following points:

- It was surprising that there were no inspections of school play equipment in maintained schools, but for maintained schools, budgets were devolved along with delegated responsibility for repairs and maintenance. Schools valued the importance of outdoor space especially during Covid but in context of general pressures on schools and balancing their budgets and keeping their sites maintained, items such as the maintenance of play equipment sometimes were put to the bottom of the list of priorities. As part of the traded service the Council worked with schools to ensure that play equipment was inspected, and any remedial work was prioritised and carried out by OCC approved contractors.
- There were high incident rates of threats in relation to lone working and staff safety. It had been a priority for the Council to mitigate the violence and abusive behaviour in recent years. The number of alerts raised by staff on the lone worker system was also viewed as a positive indicator as this showed the app was being used. Where alerts were raised, these included accidental activation, failure to clock back in or lone worker seeking reassurance. Whether a genuine alert requiring SOS assistance or accidental, an escalation protocol was followed, and appropriate action taken. Lone working was a key H&S priority and the Council's lone worker and zero tolerance: abusive and threatening behaviour policies had been strengthened.
- The Officer would respond directly to the Deputy Chair on the point about mitigating the risks to life for firefighters as he was unaware of the specific incident referred to in the meeting.

ACTION: The County H & S Manager to provide a response for the Deputy Chair on the point about mitigating the risk to life for firefighters.

The points raised by the Committee included:

- Some clarification was given on the diagrams on pages 107-109 of the report to assist in understanding of what they represented.
- The accidents in school playgrounds had gone down during Covid but had started to increase in 2022/23 as life and activity had returned to normal, this was not a surprise. Generally, most accidents in schools tended to be very minor.
- With respects to the health and wellbeing of staff, the Council's Wellbeing Strategy and Action Plan (led by Human Resources as part of the Delivering the Future Programme) set out what was being done as an employer to support employee mental health. There was also an Employee Assistance Programme in place and available to all staff 24/7.
- In respect of agile working, under H&S legislation as an employer, the Council had a responsibility for staff and the equipment they were using whether at home or in the office. A new agile working policy was currently being developed by HR and would provide further guidance in this area which was a key priority for the Council. It was important to look after the staff that could face confrontation when they were on their own. The option to work in the office was always given where appropriate according to operational need.
- It was queried why Polyaromatic Hydrocarbons had not been referenced as they were very hazardous and used on highways.

ACTION: The County H & S Manager to provide a response for the Polyaromatic Hydrocarbons question for Councillor Middleton.

Resolved: that the Committee noted and accepted 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.

57/23 AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME 2023-24
(Agenda No. 14)

The Committee agreed the following changes to the 2023/24 Work Programme:

- To move the Annual Governance Statement from September 2023 to November 2023 Meeting.
- To add the RIPA Policy to the September 2023 Meeting.
- To add the Terms of Reference of the Committee to September 2023 Meeting.
- To add the Update on Statement of Accounts to the September 2023 Meeting.
- To add the Financial Management Code self-assessment to the January 2024 Meeting.
- To add the Ernst & Young Update to the January 2024 Meeting.

Resolved: that the next meeting of the Committee be scheduled to begin at 1pm.

Councillor Leverton requested that Parish and District Council Meeting calendars be checked to avoid clashes with the Audit and Governance Committee as he had missed three District Council meetings. The Monitoring Officer would look into this.

ACTION: Monitoring Officer to investigate clash of dates with District Council meetings.

The Chair informed the Committee that there would be a private session just before the November meeting with the Chief Internal Auditor at 12.45pm and then with Ernst & Young at 1.15pm.

ACTION: Committee Officer to send invites for additional private sessions with the Chief Internal Auditor and with Ernst & Young.

ACTION: Committee Officer to contact Ernst & Young

..... in the Chair

Date of signing

Division(s): N/A

ITEM 5

AUDIT & GOVERNANCE – 20 SEPTEMBER 2023

TREASURY MANAGEMENT QUARTER 1 PERFORMANCE REPORT 2023/24

Report by Director of Finance

RECOMMENDATION

1. **Audit & Governance Committee is RECOMMENDED to note the council's treasury management activity the first quarter of 2023/24.**

Executive Summary

2. Treasury management is defined as: "The management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities, and the pursuit of optimum performance consistent with those risks."
3. The Chartered Institute of Public Finance and Accountancy's (CIPFA's) 'Code of Practice on Treasury Management 2021' requires that committee to which some treasury management responsibilities are delegated, will receive regular monitoring reports on treasury management activities and risks. This report is the first report for the financial year 2023/24 and sets out the position at 30 June 2023.
4. Throughout this report, the performance for the quarter to June 2023 is measured against the budget agreed by Council in February 2023.
5. As at 30 June, the council's outstanding debt totalled £302m and the average rate of interest paid on long-term debt during the year was 4.41%. No new external borrowing was arranged during the quarter, whilst £4m of maturing Public Works Loan Board (PWLB) loans were repaid during the quarter. The Council's forecast debt financing position for 2023/24 is shown in Annex 1.
6. The [Treasury Management Strategy for 2023/24](#) agreed in February 2023 assumed an average base rate of 4.25%.
7. The average daily balance of temporary surplus cash invested in-house was expected to be £480m in 2023/24, with an average in-house return of 3.00%.
8. During the quarter the Council achieved an average in-house return of 3.29% on average cash balances of £490.534m, producing gross interest receivable of £4.030m. In relation to external funds, the return for the quarter was £0.593m, bringing total investment income to £4.623m. This compares to budgeted investment income of £3.341m, giving a net overachievement of £1.282m.

9. At 30 June 2023, the council's investment portfolio of £580.537m comprised £436.500m of fixed term deposits, £50.242m at short term notice in money market funds and £93.795m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 30 June 2023.

Treasury Management Activity

Debt Financing & Maturing Debt

10. The Strategy for Long Term Borrowing agreed in February 2023 included the option to fund new or replacement borrowing up to the value of £180m through internal borrowing. The aim was to reduce the Council's exposure to credit risk and reduce the long term cost of carry (difference between borrowing costs and investment returns).
11. The council is able to borrow from the Public Works Loan Board (PWLB) or through the money markets. Persistently high inflation has led to bond yields, and therefore PWLB rates, remaining high. The expectation is that as inflation falls, PWLB rates should reduce over the medium term. Given the forecast for borrowing rates, the strategy for 2023/24 assumes no new external borrowing during the year, with any increase in capital financing requirement met through internal borrowing.
12. As at 30 June 2023, the authority had 44 PWLB loans totalling £252.383m, 9 LOBO¹ loans totalling £45m and one £5m money market loan. The average rate of interest paid on PWLB debt was 4.72% and the average cost of LOBO debt in 2023/24 was 3.94%. The cost of debt on the money market loan was 3.95%. The combined weighted average for interest paid on long-term debt was 4.41%. The Council's debt portfolio as at 30 June 2023 is shown in Annex 1.
13. The Council repaid £4m of maturing PWLB loans during the quarter. The weighted average interest rate payable on the matured loans was 5.63%. The forecast outturn for interest payable in 2023/24 is £13.00m which is below the budgeted figure of £13.15m. The details are set out in Annex 2.

Investment Strategy

14. The Council holds deposits and invested funds representing income received in advance of expenditure plus balances and reserves. The guidance on Local Government Investments in England gives priority to security and liquidity and the Council's aim is to achieve a yield commensurate with these principles. The Council continued to adopt a cautious approach to lending to financial institutions and continuously monitored credit quality information relating to counterparties.
15. During the first quarter of the financial year term fixed deposits have been placed with other Local Authorities as per the approved lending list, whilst Money Market Funds have been utilised for short-term liquidity. Inter Local Authority lending remains an attractive market to deposit funds with from a security view point, whilst the Government's Debt Management

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.

Deposit Facility (DMADF) has also provided a competitive and secure counterparty from time to time.

16. The Treasury Management Strategy Statement and Annual Investment Strategy for 2023/24 included the use of external fund managers and pooled funds to diversify the investment portfolio through the use of different investment instruments, investment in different markets, and exposure to a range of counterparties. It is expected that these funds should outperform the Council's in-house investment performance over a rolling three-year period. The strategy permitted up to 50% of the total portfolio to be invested with external fund managers and pooled funds (excluding Money Market Funds). The performance of the pooled funds will continue to be monitored by the Treasury Management Strategy Team (TMST) throughout the year against respective benchmarks and the in-house portfolio.
17. At the start of the year the UK Bank Rate was 4.25% which was in line with the forecast. With ongoing inflationary pressures impacting on the UK economy, interest rates rose higher than forecast to 5.00% in June. The new forecast is that rates will reach a peak of 5.50% in September 2023, and remain there until June 2024 where it is expected they will slowly reduce to 2.50% by June 2026.

The Council's Lending List

18. In-house cash balances are deposited with institutions that meet the council's approved credit rating criteria. The approved lending list, which sets out those institutions, is updated to reflect changes in bank and building society credit ratings. Changes are reported to Cabinet as part of the Business Management & Monitoring Report. The approved lending list may also be further restricted by officers, in response to changing conditions and perceived risk. There were no changes to the lending list during the first quarter of 2023/24.

Investment Performance

19. Temporary surplus cash balances include: developer contributions; council reserves and balances; and various other funds to which the Council pays interest at each financial year end. The budgeted annual return on these in-house balances for 2023/24 was 3.00% and assumed an average annual in-house cash balance of £379.144m.
20. The actual average daily balance of temporary surplus cash invested in-house was £490.534m for the first quarter of 2023/24 and the average in-house return was 3.29%, producing gross interest receivable of £4.030 m. Gross distributions from pooled funds totalling £0.593m were also realised in the quarter, bringing total investment income to £4.623m. This compares to budgeted investment income of £3.341m, giving a net overachievement of £1.282m. This reflects a combination of higher than forecast average cash balances, and higher than forecast interest rates.
21. Cash balances for the year are forecast to be lower than they otherwise would be as a result of negative DSG balances. The negative DSG balance for 2023/24 are forecast to be £59.50m which would have an estimated opportunity cost of £1.76m in unearned interest for the year.

22. The Council operates a number of instant access call accounts and money market funds to deposit short-term cash surpluses. During the first quarter of 2023/24 the average balance held on instant access was £69.704m, at an average rate of 4.33%.
23. At 30 June 2023 the total value of pooled fund investments was £93.796m. This is down from the value as at 31 March 2023 of £95.358m. The decrease was due to the ongoing global financial volatility as a result of the war in Ukraine.
24. At 30 June 2023, the Council's investment portfolio of £580.537m comprised £436.500m of fixed term deposits, £50.242m at short term notice in money market funds and £93.795m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 30 June 2023.
25. The Council's Treasury Management Strategy Team regularly monitors the risk profile of the Council's investment portfolio. An analysis of the credit and maturity position of the portfolio at 30 June 2023 is included at Annex 4.

Prudential Indicators for Treasury Management

26. During the financial quarter, the Council operated within the treasury limits and Prudential Indicators set out in the Council's Treasury Management Strategy for 2023/24. The position as at 30 June 2023 for the Prudential Indicators is shown in Annex 3.

Financial Implications

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

Comments checked by:

Lorna Baxter, Section 151 Officer, lorna.baxter@oxfordshire.gov.uk

Legal Implications

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

Comments checked by:

Paul Grant, Head of Legal, paul.grant@oxfordshire.gov.uk

Sustainability Implications

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

Contact officer: Tim Chapple – Treasury Manager
Contact number: 07917 262935
September 2023

OXFORDSHIRE COUNTY COUNCIL DEBT FINANCING 2023/24

<u>Debt Profile</u>		£m
1. PWLB	64%	256.38
2. Other Long Term Loans	12%	<u>50.00</u>
3. Sub-total External Debt		306.38
4. Internal Balances	24%	<u>96.34</u>
5. Actual Debt at 31 March 2023	100%	402.72
6. Prudential Borrowing		73.35
7. Borrowing in Advance		0.00
8. Minimum Revenue Provision		<u>-11.84</u>
9. Forecast Debt at 31 March 2024		464.23
<u>Maturing Debt</u>		
10. PWLB loans maturing during the year		-12.00
11. PWLB loans repaid prematurely in the course of debt restructuring		<u>0.00</u>
12. Total Maturing Debt		-12.00
<u>New External Borrowing</u>		
13. PWLB Normal		0.00
14. PWLB loans raised in the course of debt restructuring		0.00
15. Money Market LOBO loans		<u>0.00</u>
16. Total New External Borrowing		0.00
<u>Debt Profile Year End</u>		
17. PWLB	52%	244.38
18. Money Market loans (incl £40m LOBOs)	10%	<u>45.00</u>
19. Forecast Sub-total External Debt		289.38
20. Forecast Internal Balances	38%	<u>174.85</u>
21. Forecast Debt at 31 March 2024	100%	464.23

Line

- 1 – 5 This is a breakdown of the Council's debt at the beginning of the financial year (1 April 2023). The PWLB is a government agency operating within the Debt Management Office. LOBO (Lender's Option/ Borrower's Option) loans are long-term loans, with a maturity of up to 60 years, which includes a re-pricing option for the bank at predetermined time intervals. Internal balances include provisions, reserves, revenue balances, capital receipts unapplied, and excess of creditors over debtors.
- 6 'Prudential Borrowing' reflects Prudential Borrowing taken by the authority whereby the associated borrowing costs are met by savings in the revenue budget.
- 7 'Borrowing in Advance' is the amount the Council borrowed in advance to fund future capital finance costs.
- 8 The amount of debt to be repaid from revenue. The sum to be repaid annually is laid down in the Local Government and Housing Act 1989, which stipulates that the repayments must equate to at least 4% of the debt outstanding at 1 April each year.
- 9 The Council's forecast total debt by the end of the financial year, after taking into account new borrowing, debt repayment and movement in funding by internal balances.
- 10 The Council's normal maturing PWLB debt.
- 11 PWLB debt repaid early during the year.
- 12 Total debt repayable during the year.
- 13 The normal PWLB borrowing undertaken by the Council during 2023/24.
- 14 New PWLB loans to replace debt repaid early.
- 15 The Money Market borrowing undertaken by the Council during 2023/24
- 16 The total external borrowing undertaken.
- 18-22 The Council's forecast debt profile at the end of the year.

Long-Term Debt Maturing 2023/24**Public Works Loan Board: Loans maturing during 2023/24**

Date	Amount £m	Rate %
30/04/2023	2.000	5.625%
22/05/2023	2.000	5.625%
01/11/2023	8.000	5.000%
Total	12.000	

Prudential Indicators Monitoring at 30 June 2023

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

Authorised and Operational Limit for External Debt

Actual debt levels are monitored against the Operational Boundary and Authorised Limit for External Debt below. The Operational Boundary is based on the Authority's estimate of most likely, i.e. prudent, but not worst case scenario for external debt. The council confirms that the Operational Boundary has not been breached during the first quarter of 2023/24.

The Authorised Limit is the affordable borrowing limit determined in compliance with the Local Government Act 2003. It is the maximum debt that the Authority can legally owe. The authorised limit provides headroom over and above the operational boundary for unusual cash movements. The Authority confirms that the Authorised limit was not breached in the first quarter of 2023/24.

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

	Actual	Forecast
	30/06/2023	31/03/2024
Borrowing	£302,382,618	£289,382,618
Other Long-Term Liabilities	£ 17,000,000	£ 17,000,000
Total	£319,382,618	£306,382,618

Interest Rate Exposures

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

Fixed Interest Rate Exposure

Fixed Interest Net Borrowing limit	£350,000,000
Actual at 30 June 2023	-£154,917,382

Variable Interest Rate Exposure

Variable Interest Net Borrowing limit	£0
Actual at 30 June 2023	-£7,087,565

Principal Sums Invested over 365 days

Total sums invested for more than 364 days limit	£215,000,000
Actual sums invested for more than 364 days	£ 102,300,000

Maturity Structure of Borrowing

This indicator is set to control the Authority's exposure to refinancing risk. The upper and lower limits on the maturity structure of fixed rate borrowing and the actual structure at 30 June 2023, are shown below. Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

	Limit %	Actual %
Under 12 months	0 - 20	8.60
12 – 24 months	0 - 25	5.62
24 months – 5 years	0 - 35	15.54
5 years to 10 years	5 - 40	25.26
10 years +	25 - 95	44.98

OXFORDSHIRE COUNTY COUNCIL INVESTMENT PORTFOLIO 31/03/2023

Fixed term deposits held at 31/03/2023

Counterparty	Principal Deposited	Maturity Date
South Ayrshire Council	£5,000,000.00	03/07/2023
Blaenau Gwent County Borough Council	£3,000,000.00	10/07/2023
South Cambridgeshire District Council	£5,000,000.00	26/07/2023
West Dunbartonshire Council	£5,000,000.00	26/07/2023
Staffordshire Moorlands District Council	£3,000,000.00	31/07/2023
East Dunbartonshire Council	£5,000,000.00	07/08/2023
The Highland Council	£5,000,000.00	09/08/2023
Reading Borough Council	£5,000,000.00	14/08/2023
East Dunbartonshire Council	£5,000,000.00	15/08/2023
London Borough of Newham Council	£5,000,000.00	21/08/2023
Bradford Metropolitan District Council	£10,000,000.00	01/09/2023
Manchester City Council	£5,000,000.00	01/09/2023
London Borough of Waltham Forest Council	£5,000,000.00	01/09/2023
Falkirk Council	£5,000,000.00	04/09/2023
Plymouth City Council	£5,000,000.00	06/09/2023
London Borough of Brent Council	£5,000,000.00	07/09/2023
London Borough of Newham Council	£5,000,000.00	14/09/2023
Wrexham County Borough Council	£5,000,000.00	20/09/2023
Ashford Borough Council	£5,000,000.00	22/09/2023
The Highland Council	£5,000,000.00	10/10/2023
South Ayrshire Council	£5,000,000.00	11/10/2023
Powys County Council	£10,000,000.00	12/10/2023
Plymouth City Council	£10,000,000.00	19/10/2023
DMADF	£10,000,000.00	20/10/2023
DMADF	£10,000,000.00	25/10/2023
London Borough of Hillingdon Council	£5,000,000.00	26/10/2023
Liverpool City Council	£5,000,000.00	27/10/2023
Moray Council	£5,000,000.00	31/10/2023
Medway Council	£5,000,000.00	06/11/2023
Plymouth City Council	£5,000,000.00	07/11/2023
West Dunbartonshire Council	£5,000,000.00	20/11/2023
Cambridgeshire County Council	£10,000,000.00	22/11/2023
Wrexham County Borough Council	£5,000,000.00	22/11/2023
Reading Borough Council	£5,000,000.00	22/11/2023
Medway Council	£5,000,000.00	23/11/2023
Worcestershire County Council	£5,000,000.00	08/12/2023
Great Yarmouth Borough Council	£6,000,000.00	13/12/2023
Watford Borough Council	£5,000,000.00	14/12/2023
Surrey County Council	£5,000,000.00	22/12/2023
Cambridgeshire County Council	£5,000,000.00	10/01/2024

Denbighshire County Council	£5,000,000.00	18/01/2024
London Borough of Lambeth Council	£10,000,000.00	22/01/2024
Manchester City Council	£10,000,000.00	23/01/2024
Fife Council	£5,000,000.00	24/01/2024
Oadby and Wigston Borough Council	£8,000,000.00	24/01/2024
Falkirk Council	£5,000,000.00	25/01/2024
Fife Council	£5,000,000.00	25/01/2024
Guildford Borough Council	£10,000,000.00	25/01/2024
Aberdeenshire Council	£5,000,000.00	05/02/2024
Aberdeenshire Council	£5,000,000.00	08/02/2024
Kirklees Council	£5,000,000.00	15/02/2024
South Ayrshire Council	£3,000,000.00	22/02/2024
Gravesham Borough Council	£6,000,000.00	07/03/2024
Gravesham Borough Council	£5,800,000.00	15/03/2024
Bury Metropolitan Borough Council	£2,000,000.00	10/04/2024
Ashford Borough Council	£5,000,000.00	23/04/2024
North Lanarkshire Council	£5,000,000.00	24/04/2024
Ashford Borough Council	£5,000,000.00	24/04/2024
Police and Crime Commissioner for Merseyside	£5,000,000.00	24/04/2024
Rotherham Metropolitan Borough Council	£5,000,000.00	26/04/2024
Rotherham Metropolitan Borough Council	£5,000,000.00	26/04/2024
Gravesham Borough Council	£2,500,000.00	26/04/2024
Gravesham Borough Council	£2,400,000.00	26/04/2024
Gravesham Borough Council	£1,800,000.00	26/04/2024
Rushmoor Borough Council	£5,000,000.00	10/05/2024
Gloucester City Council	£7,000,000.00	15/05/2024
West Dunbartonshire Council	£5,000,000.00	16/05/2024
The Highland Council	£3,000,000.00	17/05/2024
Rushmoor Borough Council	£5,000,000.00	21/05/2024
South Ayrshire Council	£5,000,000.00	24/05/2024
Manchester City Council	£5,000,000.00	17/06/2024
Short Term Deposit Total	£388,500,000.00	

Counterparty	Principal Deposited	Maturity Date
Cambridgeshire County Council	£5,000,000.00	15/08/2024
Rotherham Metropolitan Borough Council	£5,000,000.00	30/09/2024
Worthing Borough Council	£3,000,000.00	19/11/2024
Falkirk Council	£5,000,000.00	03/01/2025
Police and Crime Commissioner for Lancashire	£5,000,000.00	06/01/2025
Falkirk Council	£5,000,000.00	31/01/2025
Police and Crime Commissioner for Lancashire	£5,000,000.00	14/04/2025
Kirklees Council	£5,000,000.00	15/08/2025
North East Lincolnshire Council	£5,000,000.00	21/11/2025
Worthing Borough Council	£5,000,000.00	21/11/2025
Long Term Deposit Total	£48,000,000.00	
Total Deposits	£436,500,000.00	

Money Market Funds

Counterparty	Balance at 30/06/23 (£)	Notice period
Aberdeen Liquidity Fund	25,000,000.00	Same day
Goldman Sachs Sterling Liquid Fund	0.00	Same day
Deutsche Sterling Liquid Fund	156,218.01	Same day
Federated Sterling Liquidity Funds	20,000,000.00	Same day
Legal & General Sterling Liquidity Fund	20,000.00	Same day
CCLA Public Sector Deposit Fund	5,049,946.06	Same day
Morgan Stanley Sterling Liquid Fund		Same day
Total	50,226,164.07	

Notice / Call Accounts

Counterparty	Balance at 30/06/23 (£)	Notice period
Santander Call Account	3,667.02	Same day
Barclays Current	9,325.51	Same day
Handlesbanken	2,384.91	Same day
Total	15,377.44	

Strategic Bond Funds

Fund	Balance at 30/06/23 (£)	Notice period
Threadneedle strategic bond fund (income)	11,579,863.54	4 days
Threadneedle Global Equity Income Fund	15,308,274.80	4 days
Kames Diversified Income	8,934,685.52	4 days
Ninety One Diversified Income	8,844,964.13	4 days
M&G Strategic Corporate Bond Fund	10,510,147.30	4 days
Schroder Income Maximiser	10,158,471.77	4 days
CCLA Diversified Income Fund	4,670,892.64	4 days
Total	70,007,299.71	

Property Funds

Fund	Balance at 30/06/22 (£)	Notice period
CCLA Local Authorities Property Fund	23,788,337.12	Monthly
Total	23,788,337.12	

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AUDIT AND GOVERNANCE COMMITTEE – 20 September 2023

Annual Monitoring Officer Report 2022-23

Report by Anita Bradley, Monitoring Officer

RECOMMENDATION

1. The Committee is **RECOMMENDED** to consider and endorse the report

Executive summary

2. This report gives an overview from the Monitoring Officer of democratic and ethical governance activity, during the municipal year 2022-23 (1 April 2022 to 31 March 2023), in relation to the functions of the Audit and Governance Committee.

The Committee's responsibilities for ethical standards

3. The terms of reference of the Audit and Governance Committee contain the following responsibilities:
 - To promote high standards of conduct by councillors and co-opted members
 - To grant dispensations to councillors and co-opted members from requirements relating to interests set out in the code of conduct for members. General dispensations remain in force for a period of 3 years, and the granting of individual dispensations under Section 33 of the Localism Act 2011 and the Code of Conduct is delegated to the Monitoring Officer.
 - To receive reports from Member Advisory Panels, appointed to investigate allegations of misconduct under the members' code of conduct.
 - To advise the Council as to the adoption or revision of the members' code of conduct.
4. These responsibilities, stemming from the Localism Act 2011, demonstrate the Council's expectation that high standards of conduct will continue to be promoted and maintained among elected councillors and co-opted members.
5. The Monitoring Officer during 2022-23 was Anita Bradley, Director of Law and Governance.

Member Code of Conduct

6. The county, district and city councils in Oxfordshire maintain harmonised Codes of Conduct. This has the benefit of creating transparency and accountability for

the public and clarity of expectation for councillors who may also be members of more than one authority. This harmonisation is itself a key aspect in promoting and maintaining high standards across Oxfordshire. The Code is also held out to parish and town councils as a model to follow.

7. Oxfordshire's revised Member Code of Conduct was approved at Full Council in April 2022 adopted from 1 May 2022, and can be found at Part 9 of the Constitution. This Local Oxfordshire Code reflects the Local Government Association's (LGA) published Model Member Code of Conduct, as updated in January and May 2021.
8. Oxfordshire Monitoring Officers working with the Oxfordshire Association of Local Councils produced an updated Councillors' Code of Conduct which was considered by each of the Oxfordshire Authorities for approval. Each authority has adopted slightly different approaches to handling complaints about councillor conduct. There has been, though, a common theme of proportionality in these arrangements, as envisaged by the Localism Act.
9. Mr Hocking and Mr Holt-Kentwell are the Council's Independent Persons who support the Monitoring Officer and members in the consideration of Code of Conduct complaints. Their appointment was approved at Full Council in July 2020 for two years, renewable once. Their second term in role will therefore end in June 2024, and the Council will commence its process of recruiting for a new term of Independent Persons before the end of 2023.
10. A summary of the Code of Conduct complaints received, considered and determined during 2022-23 and their outcome, is reported at paragraph 21 below.
11. The Monitoring Officer's role is to provide advice to Members even if there is no formal action taken. The Monitoring Officer may consider that there are "learning points" which should be shared with the Subject Councillor or the Audit and Governance Committee. A large number of the complaints considered relate to activity on social media and therefore this point has been addressed in more detail in the Code of Conduct training being given.
12. In addition, the Council has continued to be fully compliant with the Localism Act and subsequent government guidance and regulations in terms of maintaining registers of members' interests, which are published on each councillor's web page. For quality assurance purposes, the Monitoring Officer will review all of the Council's guidance and processes in respect of operation of the Code of Conduct and maintaining the register of members' interests in 2023-24 as part of the review referred to in paragraph 18 of this report.

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

13. It is a core duty of the Audit and Governance Committee and each and every member to promote and maintain high standards of conduct by councillors and co-opted members.
14. Advice from the Monitoring Officer was issued during the year as regards:
 - Disclosable Pecuniary Interests
 - Interests in relation to the February budget setting meeting
 - Pre-election guidance to staff and councillors on responsibilities about the use of council publicity and resources during the pre-election periods for the May 2022 and May 2023 District Council elections.

Declaration of interests

15. There is a requirement to declare disclosable pecuniary interests at meetings if they are not otherwise included in the Register and to register them thereafter. Declarations need to be made unless a dispensation has been given.
16. The usual safeguards are in place including a reminder to members of the need to declare interests at all meetings, and all agendas contain a standard item headed 'Declarations of Interest'. The item refers to detailed guidance attached to the agenda setting out how and when to declare an interest.

Number and outcome of applications for dispensations

17. There have been no applications for dispensation from the requirement to remove oneself from a meeting where a Disclosable Pecuniary Interest would otherwise require this.

The number and nature of complaints of breaches of the code

18. There were 24 formal complaints against members during 2022-23, three of which were about the same social media issue, and a further five related to events that took place during a Cabinet meeting. Of the complaints received the majority related to either members' use of social media, and their interactions with members of the public, or matters relating to Council led schemes, that have attracted high levels of public interest with polarised views.
19. In each conduct case, it is necessary for the Monitoring Officer to assess to be clear whether the behaviour complained about arose where the person was acting or purporting to act as a county councillor known as 'official capacity'. Consideration is given to the following Assessment Criteria;
 - **Adequate information:** Is sufficient information available at the 'initial test and assessment stage' to decide whether the complaint should be referred for investigation or other action.
 - **Official capacity:** Was the Subject Member was acting in an official

capacity?

- **Timescale:** The Monitoring Officer will take into account when the events subject to the complaint took place and will not normally investigate or pursue other action if the events occurred more than 6 months prior to the complaint being submitted other than in exceptional circumstances, such as where the conduct relates to a pattern of behaviour which has recently been repeated.
 - **Seriousness:** The Monitoring Officer will not normally refer a matter for investigation or other action if it is considered trivial, malicious, vexatious, or politically motivated.
 - **Public interest:** Consideration will be given as to whether the public interest would be served by referring a complaint for investigation or other action.
 - **Multiple complaints:** Has the Monitoring Officer received more than one complaint about a single event?
20. As part of the assessment the Monitoring Officer also assesses whether if the conduct complained of were proven could it amount to a breach of the code of conduct.
21. On each occasion, when the Monitoring Officer undertook the initial assessment of a Code of Conduct complaint against the criteria set out above she also discussed with and sought the views of an Independent Person before reaching her decision as to what action was required.
22. The Monitoring Officer has personally reviewed every complaint received and, after consultation with the Independent Person has taken a decision as to the following:
- That no further action should be taken
 - Refer the complaint for informal resolution (which might involve an apology or training or some other form of mediation)
 - Refer the complaint for investigation
23. Of those cases received in 2022-23 that have been determined, details and outcomes are detailed as follows:

	Complaint or allegation	Outcome
1	Complaint about post on social media.	Written apology, no formal action.
2	Complaint about Conduct of Councillor at formal meeting.	No Action
3	Complaint about the lack of representation by Councillors	No Action

4-6	Complaint about post on social media.	No Action
7	Complaint about post on social media.	No Action
8	Complaint about Councillor comments at formal meeting and in the press.	No action
9	Complaint about posts on social media.	No Action
10	Complaint about Councillor's response in local public meeting.	No Action
11	Complaint about Councillor's comments to the press.	No Action
12	Complaint about Councillor's comments to the press.	No Action
13-16	Complaints about matters relating to Cabinet Meeting	No Action
17	Complaint about lack of communication from Councillor.	No Action
18	Complaint about matters relating to Cabinet Meeting.	No Action
19	Complaint about a published video and posts on social media.	No Action
20	Complaint about lack of communication from Councillor.	No Action
21	Complaint about accuracy of comments made a formal meeting.	No Action
22	Complaint about posts on social media.	Deletion of Tweet, apology via Twitter, and written apology to complainant. No formal action.
23	Complaint about posts on social media.	No Action
24	Complaint about the use of Council Premises	No action

24. The Monitoring Officer intends, during 2023-24, to further review the arrangements for dealing with complaints against members. This is to achieve greater clarity of process and responsibilities for the benefit of members of the public and members themselves. The revised Member Code of Conduct adopted in May 2022 in itself provides an important context for reviewing the arrangements for dealing with any complaints that arise under the Code. The Committee will be kept informed of this work and have the opportunity to consider it at a future meeting.

Member training and awareness raising sessions

25. The Monitoring Officer, assisted by the Deputy Monitoring Officer and Head of Governance, ran a session on the Member Code of Conduct in April 2023 and this was attended by 25 Members of Council in the live session and recorded to allow members who were not able to attend to access the training later.
26. A range of other training and awareness raising sessions were held during 2022-23 including Planning, Pensions, climate change, infrastructure development and other topical issues.

Oxfordshire Monitoring Officers' Group

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

Democratic process

28. Clarity and accountability in the decision making of the Council is an important bedrock for good governance. Following lessons learned from the Covid-19 Pandemic members of the public continue to be able to participate at formal meetings in person or virtually in terms of speaking and addressing meetings, as well as viewing them remotely.
29. In total, 87 formal public meetings were held and facilitated by the committee services team of the Council between 1 April 2022 and 31 March 2023.
30. There is a high level of democratic engagement at Council, Cabinet and Committee meetings that are open to the public. Members of the public asked 20 public questions, presented 8 petitions and addressed members 305 times at formal meetings during 2022-23.
31. The Council's Education Appeals Panels continued to meet remotely with parents generally welcoming the opportunity to join meetings virtually.

Decision-making governance

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

Closed sessions

33. The press and public can be excluded from the whole or part of a meeting if the meeting is to discuss confidential or exempt information (as set out in Schedule 12A of the Local Government Act 1972, as amended). The Monitoring Officer, in the role of ensuring lawful decision making, has reviewed the number of times that either the public was excluded or that an exempt report was featured on an agenda. This happened 15 times over the past year. In each case, the Monitoring Officer was satisfied that the reasons for closure were appropriate.

Urgent decisions

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

Scrutiny call-in

37. No decisions of the Cabinet or made by a Cabinet Member were called in during 2022-23.

Transparency and access

38. Modern.Gov is the software package used by the Council for creating, tracking and publishing council meeting agenda, reports and minutes. This is important for transparency as the system publishes clear information on the Council's website as to the calendar of meetings and the accessibility of meeting papers.
39. Modern.Gov is used to manage the Council's Forward Plan and for publicising meetings and agendas, committee appointments, as well as appointments to

outside bodies. The system has wider capabilities to support paperless meetings and report preparation. A timeframe will be developed for introducing these changes once the Democratic Services Manager. has undertaken the planned recruitment to the Team.

Constitution Review

40. The Council has made clear its wish to develop a Constitution that reflects the values of the council and is transparent, accountable, efficient, and accessible. The aim is to achieve a constitution that is inclusive, concise and facilitates accountable decision-making. Achieving this will bring a greater clarity to the Council's governance arrangements in the interests of the public, members and officers.
41. Following recommendations from a cross-party working group, Council agreed in October 2022 to revision of the protocols in Parts 9.2 and 9.6 of the Constitution and the incorporation of the Articles into the main body of the Constitution. The presentation of the Constitution has been improved on the Council website to make it easier to navigate for members, officers and the wider public.
42. Further work is required to ensure that the Constitution enables the needs of a modern council. It is planned to reconvene the cross-party working group with a view to making recommendations to the Audit and Governance Committee on potential improvements. The Future Council Governance Group is looking at the potential for changing the Council's governance arrangements. If a change is recommended and approved by Council, then a wholesale re-write of the Constitution will be required.

Members' Allowances

43. The new Scheme of Members' Allowances approved by Council on 2 November 2021 was implemented with effect from 1 April 2022. At its meeting on 28 March 2023 following a recommendation from the Independent Remuneration Panel Council agreed an increase in allowances from 1 April 2022 in line with the percentage increase in employee costs for Oxfordshire County Council arising from the 2022-23 national pay award.

Summary

44. This annual review highlights the progress in maintaining democratic accountability and transparency with members continuing to undertake their role as community leaders during 2022-23.
45. Encouraging and maintaining high standards of conduct will continue to be addressed in 2023-24 with further member training sessions planned. It is

imperative that members and officers set the ethical tone within the Council and model the behaviours that they expect of themselves and others.

Corporate policies and priorities

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

Financial implications

47. The activities highlighted in this report relate to business as usual and funding is provided as part of the Council budget for Governance.

Comments checked by – Lorna Baxter, Director for Finance

Legal implications

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

Comments checked by – Anita Bradley, Director of Law & Governance and Monitoring Officer

Staff implications

49. Governance is part of a wider Law and Governance Transformation Programme which will provide more capacity in Democratic Services, Corporate Governance and Scrutiny.

Equality and inclusion implications

50. No direct implications identified

Sustainability implications

51. No direct implications identified

Risk management

52. No direct implications identified

Consultation

53. No direct implications identified

Anita Bradley
Director of Law & Governance and Monitoring Officer

Contact officer: Simon Harper
Head of Governance
Email simon.harper@oxfordshire.gov.uk

September 2023

AUDIT AND GOVERNANCE COMMITTEE – 20 September 2023

Future Council Governance Group

Report of the Director of Law & Governance and Monitoring Officer

RECOMMENDATION

1. The Committee is **RECOMMENDED** to note progress with the Council Governance Review and the next steps set out at the end of this report (paragraphs 19 to 21).

Council motion – 1 November 2022

2. The Council debated and agreed the following motion proposed by Cllr Charlie Hicks and seconded by Cllr Judy Roberts on 1 November 2022:

This Council has considered a change of Governance in the past from Leader and Cabinet to having a more inclusive Committee structure. The Oxfordshire Fair Deal Alliance wishes to review the decision-making structures of the County Council, with the aim of operating in a much more inclusive way that can involve all the talents of the Council.

The Council now requests the Director of Law and Governance to institute a Full Governance Review of the County Council as soon as practicable, with any recommended changes to the Council's Executive and Governance structure to be decided by Full Council and fully implemented by May 2024.

3. In response to the motion, the Director of Law and Governance prepared a report for the Council meeting on 13 December 2022 setting out the process for undertaking a governance review. At that meeting, it was agreed that a Future Council Governance Group would be established that reports to the Audit and Governance Committee which will make any recommendations to Council.
4. Following the meeting, the members nominated to the group were:

Liberal Democrat Green Alliance (4) Cllrs Robin Bennett, Andrew Gant, Judy Roberts and Roz Smith

Conservative Independent Alliance (3) Cllrs Yvonne Constance, Ted Fenton and Eddie Reeves (Cllr Kieron Mallon has replaced Cllr Ted Fenton)

Labour and Cooperative Party Group (2) Cllrs Brad Baines and Charlie Hicks

5. At the same meeting on 13 December 2022, the following motion proposed by Cllr Michael Waine and seconded by Cllr Eddie Reeves was supported:

This Council welcomes the changes to its scrutiny function generally and the creation of dedicated People, Place and Performance & Corporate Services committees offering more targeted scrutiny of specific workstreams.

Notwithstanding the successes of the People Scrutiny Committee in providing effective scrutiny of the very significant challenges facing Adult Social Care and Children's Services, Education and Schools issues have, at times, appeared to be marginalised.

Accordingly, Council resolves to ask the Audit and Governance Committee to consider the question of whether the Education Scrutiny Committee should be re-established as part of its review of the Council's scrutiny function in any governance review so as to ensure that Education policy issues can be more fully addressed by members on a deliberative and cross-party basis.

6. At the Council meeting on 28 March 2023, Cllr Charlie Hicks proposed and Cllr Robin Bennett seconded a motion on 'Future Generations' which included the following request:

That the Future Council Governance Group, as part of its remit, develop recommendations on how to structure political decision-making in the council in a way which best considers the impact of decisions on future generations, including exploring the role of deliberative and participatory processes (including citizens' assemblies) as part of routine council governance and decision making.

Future Council Governance Group

7. At its first meeting the Future Council Governance Group (the Group), members elected Cllr Stefan Gawrysiak as the chair. Four meetings of the Group have been held so far: 12 May, 30 May, 29 June and 7 July 2023.
8. The parent committee for the Group is the Audit and Governance Committee. The committee is therefore receiving this report on progress of the governance review and will receive any recommendations and be asked to consider whether any recommendations should be presented to full Council in December 2023.
9. The Centre for Governance and Scrutiny (CfGS) has been engaged to work with the Group as they have particular expertise in undertaking local authority governance reviews. Their work has focused on the following areas:
- Current governance framework, including strengths and weaknesses

- Purpose and drivers for changes and improvements to the governance framework.
- Design principles to inform any possible change
- Alternative ways of working and different structural solutions

Changing Governance

10. The Council has operated the leader and cabinet model of executive arrangements since 2002 in line with the requirements of the Local Government Act 2000.
11. Local authorities must operate one of three governance models:
 - a) Executive arrangements including leader and cabinet or directly elected mayor and cabinet.
 - b) Committee system broadly similar to the governance arrangements operated by councils prior to the Local Government Act 2000.
 - c) Submit a different form of governance for consideration by the Secretary of State. It is understood that none have been submitted to date.
12. There are two ways for local authorities to change their governance arrangements -
 - a) Through a Council resolution and the new arrangements become effective at the following Council Annual Meeting. After which the Council is locked into new governance arrangements for five years.
 - b) Through a referendum. After which the Council is locked into new governance arrangements for 10 years and can only be changed again via another referendum.

Design principles

13. The Group discussed the principles that could be used to determine which features of a governance system were most important. The following areas were highlighted:
 - a) Clear relationships between members and officers – it is important to people that there be clarity about member and officer roles, as part of a culture of strong member leadership.
 - b) Cost neutrality - members felt that the costs of a new system should be the same or lower than the costs of the existing system, recognising that there is inevitably a cost associated with any transition itself.
 - c) Transparency and access to information - members wanted to have the confidence that they would obtain the right information, presented in the right way, at the right time, in order to support them to carry out their roles.
 - d) Provision for better public engagement and more effective area working
 - e) Sufficient flexibility to account for no overall control

14. It was recognised that meaningful involvement from a large number of members in policy development is a challenge in any governance system. Some key questions were worked through:
- a) What kind of briefing do members need and expect on forthcoming decisions?
 - b) Is there a need for more active involvement in decision-making alongside briefings?
 - c) What might your expectations be around involvement in policy-making?
 - d) What do you think some of the limits or constraints might be?

Participatory process and deliberative democracy

15. The Group received a presentation via MS Teams by Claudia Chwalisz, Founder and CEO of Democracy Next. She highlighted the key aspects relating to participation, representation and deliberation.
16. It was stated that the approach worked best when it looks at particular issues where there is not a clear way forward. Urban planning is a good example where it was unlikely that one approach would be supported by everyone. A citizens' panel provided an opportunity to consider priorities and acceptable trade-offs.

Futures and foresights policy-making

17. The Group received a presentation via MS Teams by Darja Vrščaj from the School of International Futures. She explained that the main principle of the approach was considering the well-being of both future and living generations.
18. Cllr Charlie Hicks had been appointed as the Champion for Future Generations. His role was to make sure that young people's voices were heard, including those not yet born. He would be joining the Future Pioneer's Network which was an international special interest group around future generations.

Next steps

19. The Group recognises the value of an integrated forward plan that brings together the business of the Cabinet and Cabinet Members with full Council and Scrutiny.
20. The next meeting will be held on 21 September 2023 when the Council motion on Education scrutiny will be considered. There will also be an opportunity to start developing the Group's recommendations.
21. Key questions for the Group:
- a) Is there a case for changing the current governance arrangements and what those might be?
 - i) What benefits would a modern committee system provide for members and the wider Council?

- ii) If members believe that the cabinet and leader model should be retained, are there any adjustments required around the current arrangements?
- b) Role of scrutiny including task and finish groups – are four committee meetings each year sufficient?
- c) How can Education Scrutiny be incorporated within the existing or new arrangements?
- d) Is there a role for cabinet advisory panels in supporting policy development?
- e) Potential role for Deputy Cabinet Members?
- f) How can participatory ‘process and deliberative democracy’ and ‘futures and foresight planning’ be incorporated within current Council working practices?
- g) Culture change – how can officers engage more effectively with members in developing policies and keeping them informed of local issues?
- h) Should changes be made to locality working?

Corporate policies and priorities

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

Financial implications

23. In the event that a change of governance is agreed by Council, the cost of implementation, plus any on-going costs from 2024-25, would need to be considered as part of the budget agreed by Council in February 2024.
Comments checked by - Kathy Wilcox, Head of Financial Strategy (Deputy S151 Officer)

Legal implications

24. Governance arrangements are included in the Local Government Act 2000 (LGA 2000), as amended by the Localism Act 2011. Section 9B of Part 1A of the LGA 2000 sets out the three governance models: executive arrangements, committee system or prescribed arrangements. Section 9BA sets out the power of the Secretary of State to prescribe additional permitted governance arrangements.
Comments checked by – Anita Bradley, Director of Law & Governance and Monitoring Officer

Staff implications

25. The review will require significant support from the Democratic Services Team and this may have an impact on other activities of the team. In the event there is a change of governance, the constitution will need re-writing.

Equality and inclusion implications

26. Any proposal to change the Council’s governance arrangements will need to be accompanied by an equality impact assessment which will identify how the changes affect protected groups.

Sustainability implications

27. To avoid travelling, virtual meetings will be held where possible

Risk management

28. This paper considers a review of governance arrangements. Undertaking a review does not place the Council under any additional risk, except a financial one in respect of funding such work. Risks and opportunities arising from the review will be considered in due course.

Consultation

29. The Group is considering the best approach to engaging with residents and local businesses on future governance arrangements.

Anita Bradley
Director of Law & Governance and Monitoring Officer

Background papers: Centre for Governance and Scrutiny
Rethinking Council Governance

Contact officer: Simon Harper
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September 2023

Divisions Affected -

Item 8

AUDIT & GOVERNANCE COMMITTEE

20 SEPTEMBER 2023

LOCAL GOVERNMENT & SOCIAL CARE OMBUDSMAN – ANNUAL REVIEW REPORT

Report by Anita Bradley, 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 2022/23, 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 2022/23, reflecting on those complaints that were considered by the LGSCO up to 31 March 2023

Purpose of the LGSCO’s Annual Letter

3. Under the Local Government Act 1974, the LGSCO has two main statutory functions:
 - To investigate complaints against councils (and some other authorities)
 - To provide advice and guidance on good administrative practice
4. The LGSCO records the following categories of information – which can be found contained within the Annual Review Letter:
 - a) Complaints and enquiries received - by subject area,

- b) Decisions made (upheld, not upheld, advice given, closed after initial enquiries, incomplete/invalid and premature)
5. The purpose of the Annual Letter is to reflect to councils the number and nature of the LGSCO's dealings with complaints about that authority. The Annual Letter is at **Annex 1**.
 6. In short, the Council saw an increase in the number of complaints upheld in 2022/23; 30 compared to 14 upheld in 2021/22. However, in 2022/23 the LGSCO changed their investigation processes, which has contributed towards an increase in the average uphold rate across all complaints.
 7. Whilst the LGSCO's approach will have increased the number of upheld cases, the Council takes very seriously all complaints, and significant work is being undertaken to improve the Council's own complaint handling process, across all services.
 8. 91% of Oxfordshire cases considered by the LGSCO were upheld, compared to a national average of 80% in similar authorities (County Councils). These statistics are based on a total of 33 full investigations into complaints about the Council, carried out by the LGSCO for the period between 1 April 2022 to 31 March 2023.
 9. In **100%** of cases upheld, the LGSCO were satisfied the Council had successfully implemented their recommendations. This is in line with an average of 100% in similar authorities.
 10. In **7%** of upheld cases the LGSCO found the Council had provided a satisfactory remedy before the complaint reached the Ombudsman. This relates to 2 satisfactory remedy decisions out of a total of 30 upheld decisions for the period between 1 April 2022 to 31 March 2023. This compares to an average of **6%** in similar authorities.
 11. Of the 28 upheld complaints where remedy was proposed by the LGSCO, 5 were recorded as *remedy completed late*. This is due to the Council not meeting the agreed completion deadlines.
 12. 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

13. A total of 102 complaints were received by the LGSCO against the Council. The LGSCO records the subjects of county council complaints as follows – with Oxfordshire County Council's numbers for 2022/23.

By LGSCO category	Number of complaints received by the LGSCO
Adult care services	16
Education and children's services	76
Highways and transport	7
Corporate and other services	2
Other	1

14. The Council's Children's services received the highest number of complaints with most relating to special educational needs and disability (SEND) and the handling and issuing of Education Health and Care Plans (EHCP).

15. The main themes of SEND LGSCO complaints have centred around:

- a) Poor communication from the Special Educational Needs & Disabilities (SEND) Service.
- b) Delays to amending Education, Health & Care (EHC) Plans following the Annual Review.
- c) Delays in securing appropriate specialist educational provision

16. To address these issues the SEND service has implemented the following improvement and remedial actions:

- a) There is now in place an established service improvement regime which has arisen from a strategic overhaul of the issues with meeting statutory timeframes within the Education Health and Care Needs Assessment and Review process.
- b) The service has used Team Meetings to deliver training that highlights the duty under Section 19 of the Education Act CA10 1996 (Section 19 of the Act). Section 19 of the Act states the local authorities shall make arrangements for the provision of suitable education at school, or otherwise than at school, for those children of compulsory school age who, by reason of illness, exclusion from school or otherwise, may not for any period receive suitable education unless such arrangements are made for them.
- c) New standard operating procedures to address section 19 of the Education Act, have been co-produced by all teams with the involvement of children not accessing education, and these have been rolled out within the department.

17. The SEN Casework Team has also been reconfigured and expanded with the addition of a Tribunal, Resolution and Complaints Team. This team has been created to deal with complex cases, thereby ensuring that there are manageable caseloads with increased focus on targeted review work.

- a) An EHC Assessment Monitoring Tracker has been introduced, managed by the Service Manager, Senior Leads and Team Managers. The tracker gives managers and officers careful oversight of all new assessments, and this has resulted in an increase in completion rates of EHC Plans within statutory timescales. Evidence of this can be seen in the performance of the team and completion of EHC Plans within the statutory timescales improving from 4% to 43% (rolling year January to July 2023).
- b) The SEN Team is currently being reconfigured with additional staffing capacity and the new workforce will be in place at the beginning of the Autumn Term 2023. This will support SEN Officers in undertaking Annual Reviews within timescales.
- c) An Annual Review Monitoring Tracker and performance data set is being built, similar to that for the reporting of the completion of EHCP 20-week process. This will be implemented in the Autumn Term 2023. This will monitor the timeliness and completion of EHC Assessment and Review Plan processes.
- d) A recommendation from the LGSCO investigation, which the Council agreed to undertake was that the service would review its procedures when consulting for new education placements for children with EHC Plans to ensure its staff are consulting early enough and with sufficient providers to prevent unnecessary delays in children accessing a new education placement.

Decisions made by LGSCO

- 18. The LGSCO carried out 33 investigations, 30 of which were upheld.
- 19. 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).

Public Report issued by the LGSCO

- 20. During the year, the LGSCO issued a public report about the Council's failure to provide suitable education to a boy with a diagnosis of autism spectrum disorder (ASD) who was unable to attend school due to anxiety. Their investigation found the Council did not check what education was on offer and did not review whether the school could meet the boy's needs. The Council acted upon this finding to remedy the injustice caused, and the Ombudsman has reported in his annual review that he is pleased to note satisfaction with the Council's actions in this case.

Supporting complaint and service improvement

21. The Ombudsman recognises that complaints offer organisations a rich source of intelligence and insight that has the potential to be transformational. These insights can indicate a problem with a specific area of service delivery or, more broadly, provide a perspective on an organisation's culture and ability to learn. To realise the potential that complaints have to support service improvements, organisations need to have the fundamentals of complaint handling in place. To support Council's to do so, the LGSCO have continued their work with the Housing Ombudsman Service to develop a joint complaint handling code that will provide a standard for organisations to work to. The LGSCO will consult on the code and its implications prior to launch.

The Overall context of complaints received by the Council

22. The Council received **657** complaints during 2022/23. These are broken down as follows, set against the numbers for recent years.

Type	2022/23	2021/22	2020/21
Corporate (i.e. non-social care)	379	321	197
Adults Social Care Complaints	134	117	108
Children's Social Care Complaints	144	140	150
	657	578	455

Actions taken by the Council

23. The outcomes of the LGSCO's 2021/22 review indicated that the Council could achieve improvements to its own approach to complaints, and the Council reported to Committee as part of its 2021/22 LGSCO Annual Report its action plan. An update on these actions is reported below:

Action	Update
a) Further improve visibility for the Council's senior leadership team on issues, outcomes, and learning.	<ul style="list-style-type: none"> During 2022/23, the Council's Business Management and Monitoring Report (BMMR) was expanded to include a dedicated section on the Council's Complaints performance. This is reported monthly to Strategic Leadership and the Council Management Team. The BMMR is also presented to Cabinet.
b) Provide additional training on best practice complaints-	<ul style="list-style-type: none"> The Council now offers an instructor led 1 day course to

<p>handling for staff and managers investigating complaints, using upheld cases both from this authority and nationally, as a point of learning when trying to resolve complaints through the Councils own complaints processes.</p>	<p>provide participants with the crucial skills and confidence to improve complaint handling of customer complaints, with the goal of reaching a satisfactory solution.</p> <ul style="list-style-type: none"> • In addition, the Customer Feedback team are working towards providing training to staff on best practice complaints handling, which will be provided by the complaints officers. The team have initiated this with Children's Services offering training for stage 1 responding managers starting in September 2023 and will then roll this out further across other services. • The team are dedicated to working with the services, to ensure best practice complaints handling.
<p>c) Give early consideration to offering a remedy either as part of the Council's own complaints process where fault has been identified, or when being invited to do so by the LGSCO at the outset of their enquiries.</p>	<ul style="list-style-type: none"> • The Customer Feedback team leader has been giving early consideration of remedy in line with the LGSCO remedy guidance. This particularly relates to issues around delays, time, trouble, and distress around investigations that have been delayed in the process. Services have also been identifying remedy as part of the complaint process with support from the Customer Feedback Team in line with the LGSCO guidance on remedies. • Early consideration is being given to remedy when identified in the complaints process and when identified or invited to do so by the LGSCO – which is evident in the LGSCO annual statistics as being 100% compliant and satisfied that the Council had implemented the recommendations from the LGSCO.

<p>d) Improve communication between complaints officers and services to reduce delays in concluding complaints investigations.</p>	<ul style="list-style-type: none"> • The customer feedback team have been building relationships with the wider services and providing support to managers to complete the complaint responses within timeframes and reducing delays in concluding investigations.
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24. Other actions taken in 2022/23:

- a) The Customer Feedback team introduced a 'Management of Unreasonable Customer Behaviour Policy' to have an established protocol for dealing with such situations and to safeguard the Council's own staff from inappropriate behaviour.
- b) The focus upon complaints resolution has been the subject of several conversations at the Strategic Leadership Team (SLT) and the Council Management Team (CMT). It has also featured in corporate communications, aimed at highlighting the importance of dealing with complaints in a timely and effective manner.
- c) There has been enhanced focus between the Customer Feedback team and various Directorates including Children's Services and Adult Social Care, to raise the profile and enhance working relationship between teams. This has resulted in reduction in outstanding cases and resolution times.

Areas of focus for 2023/24

25. The outcomes of the LGSCO's report indicate that there is still work to do in continuing to make improvements to the Council's own approach to complaints. The Council will have a renewed focus in this area and during 2023/24 will work to:

- a) Develop and implement a new Complaints Policy. The Policy will be launched in Quarter 2 and will involve a series of communications to promote the best practice approach across the Council.
- b) Introduce a quarterly 'Quality Assurance' approach with Directors and Heads of Service across Adult Social Care and Children's service to quality check a sample of complaints responses.
- c) Provide enhanced reporting on complaints in the Business Management and Monitoring Report to ensure learning from complaints corporately.
- d) Continue to focus on providing training, improving communication and profile of complaints activity across the Council

Conclusion

26. It is pleasing to see the Council has recorded a 100% compliance with Ombudsman recommendations for 2022/23.
27. Whilst the LGSCO's changes to their investigation will have contributed towards an increase in the average uphold rate across all complaints, the number of upheld complaints recorded against Oxfordshire County Council remains higher than the national average for similar authorities.
28. However, the Council is confident that the learning taken from the LGSCO's findings, and actions implemented during 2022/23 and into 2023/24 will ensure improved service provision and further establish the improvements in the Council's complaint handling and resolution processes.

Financial implications

29. This report sets out the Local Government and Social Care Ombudsman's Annual Review of Oxfordshire County Council for 2022/23, and the work undertaken by the Council regarding its handling of complaints. While there are no financial implications arising directly from the report, the council's budget for 2023/24 includes on-going funding of £0.5m for additional capacity in the SEN team. Where there are any more indirect service impacts these are incorporated into the forecast position for both the council and High Needs Dedicated Schools' Grant set out in the Business Management & Monitoring Reports to Cabinet.
30. Comments checked by: Kathy Wilcox, Head of Corporate Finance

Legal Implications

31. There are no legal implications arising directly from the report.
32. Comments checked by: Anita Bradley, Director of Law & Governance and Monitoring Officer

Staff Implications

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

Anita Bradley

Director of Law & Governance and Monitoring Officer

Contact Officer: Sarah Smith, Senior Governance Officer
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September 2023

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

	Nature of decision	Remedy
1.	<p><i>Summary</i></p> <p>21007422</p> <p>Handling of the process of issuing Education, Health Care Plan.</p>	<p>Written apologies, financial redress of £1,250 for avoidable distress/time and trouble, financial redress of £1,800 for loss of service, provide training/guidance to staff.</p>
2.	<p><i>Summary</i></p> <p>21007684</p> <p>Handling of the process of issuing Education, Health Care Plan.</p>	<p>Financial redress of £200 for avoidable distress/time and trouble, financial redress of £650 for loss of service, reminders/guidance to staff.</p>
3	<p><i>Summary</i></p> <p>21007767</p> <p>Communication on, and handling of the process for dealing with placements with family members.</p>	<p>Written apology, financial redress of £3,000 for avoidable distress/time and trouble, provide training/guidance to staff.</p>
4.	<p><i>Summary</i></p> <p>21008862</p> <p>Education provision.</p>	<p>Financial redress of £300 in recognition of avoidable distress/time and trouble, review of policy/procedure.</p>

	Nature of decision	Remedy
5.	<p><i>Summary</i></p> <p>21009141</p> <p>Handling of the process of issuing Education, Health Care Plan.</p>	<p>Written apology, financial redress of £1,800 in recognition of avoidable distress/time and trouble, financial redress of £4,800 in for loss of service, reminders to staff.</p>
6.	<p><i>Summary</i></p> <p>21009723</p> <p>Handling of the process of issuing Education, Health Care Plan.</p>	<p>Written apology, financial redress of £1,000 for avoidable distress/time and trouble, financial redress of £6,200 for loss of service, provide training/guidance to staff, review of policy/procedure, consider report at Cabinet and confirm actions to be taken.</p>
7.	<p><i>Summary</i></p> <p>21010344</p> <p>Delays with provision and handling of support to foster parents.</p>	<p>Written apology, financial redress of £600 for avoidable distress/time and trouble, provide training/guidance to staff.</p>
8.	<p><i>Summary</i></p> <p>21010769</p> <p>Handling of the process of issuing Education, Health Care Plan.</p>	<p>Written apology, financial reimbursement of private tuition costs incurred by parent, financial redress of £1,000 for avoidable distress/time and trouble, financial redress of £2,400 for loss of service, review of policy/procedure.</p>
9.	<p><i>Summary</i></p> <p>21013539</p>	<p>Financial redress of £1,350 for avoidable distress/time and trouble.</p>

	Nature of decision	Remedy
	Education provision.	
10.	<i>Summary</i> 21013838 Handling of the process of issuing Education, Health Care Plan.	Written apology, provide training/guidance to staff.
11.	<i>Summary</i> 21014264 Handling of the process of issuing Education, Health Care Plan.	Written apology, financial redress of £1750 for avoidable distress/time and trouble, review of policy/procedure, provide training/guidance to staff.
12.	<i>Summary</i> 21016948 Handling of the process of issuing Education, Health Care Plan.	Written apology, financial redress of £250 for avoidable distress/time and trouble, financial redress of £1,500 for loss of service.
13.	<i>Summary</i> 21017421 Delays in complaints process.	Financial redress of £200 for avoidable distress/time and trouble, complete a stage two investigation and provide written outcome,
14.	<i>Summary</i> 21017982	Review of policy/procedure, correct records.

	Nature of decision	Remedy
	Safeguarding.	
15.	<p><i>Summary</i></p> <p>22000090</p> <p>Handling of the process of issuing Education, Health Care Plan.</p>	Written apology, provide services to person affected, financial redress of £1,800 for loss of service, review of procedure/policy, financial redress of £500 for avoidable distress/time and trouble, provide training/guidance to staff.
16.	<p><i>Summary</i></p> <p>22000103</p> <p>Delays in complaints process.</p>	Financial redress of £150 to reflect delays so far, complete a stage two investigation and provide written outcome.
17.	<p><i>Summary</i></p> <p>22000331</p> <p>Delays in complaints process.</p>	Financial redress of £300 for avoidable distress/time and trouble.
18.	<p><i>Summary</i></p> <p>22000739</p> <p>Education provision.</p>	Written apology, financial redress of £900 for loss of service, financial redress of £2,250 for quantifiable Loss, financial redress of £300 for avoidable distress/time and trouble, Provide training/guidance to staff.
19.	<p><i>Summary</i></p> <p>22000999</p>	Written apology, financial redress of £300 for avoidable distress/time and trouble, financial redress of £2,175 for loss of service.

	Nature of decision	Remedy
	Handling of the process of issuing Education, Health Care Plan.	
20.	<i>Summary</i> 22002631 Delays in complaints process.	Written apology, financial redress of £300 for avoidable distress/time and trouble
21.	<i>Summary</i> 22002681 Delay in response to complaint.	Written apology.
22.	<i>Summary</i> 22004358 Handling of the process of issuing Education, Health Care Plan.	Financial redress of £300 for avoidable distress/time and trouble.
23.	<i>Summary</i> 22005499 Delays in complaints process.	Financial redress of £200 for avoidable distress/time and trouble, complete complaints process.
24.	<i>Summary</i> 22006245	No further action, remedied through Council's complaint processes.

	Nature of decision	Remedy
	Safeguarding referral.	
25.	<i>Summary</i> 22006291 Handling of the process of issuing Education, Health Care Plan.	Written apology, financial redress of £300 for avoidable distress/time and trouble, financial redress of £1800 for lost of service, provide training/guidance to staff, review processes.
26.	<i>Summary</i> 22006612 Delays in complaints process.	Financial redress of £300 for avoidable distress/time and trouble and complete complaints process.
27.	<i>Summary</i> 22007855 Handling of the process of issuing Education, Health Care Plan. Delays in complaints process.	Financial redress of £100 for avoidable distress/time and trouble, financial redress of £500 for loss of service.
28.	<i>Summary</i> 22009582 Handling of the process of issuing Education, Health Care Plan.	No further action, already remedied by the Council.
29.	<i>Summary</i> 22009852	Written apology, financial redress of £400 for avoidable distress/time and trouble.

	Nature of decision	Remedy
	Handling of the process of issuing Education, Health Care Plan.	
30.	<p><i>Summary</i></p> <p>22010697</p> <p>Delays in complaints process.</p>	Financial redress of £500 for avoidable distress/time and trouble, complete complaints process.

19 July 2023

By email

Dr Reeves
Chief Executive
Oxfordshire County Council

Dear Dr Reeves

Annual Review letter 2022-23

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 2023. The information offers valuable insight about your organisation's approach to complaints. As always, I would encourage you to consider it as part of your corporate governance processes. As such, I have sought to share this letter with the Leader of your Council and Chair of the appropriate Scrutiny Committee, to encourage effective ownership and oversight of complaint outcomes, which offer such valuable opportunities to learn and improve.

The end of the reporting year, saw the retirement of Michael King, drawing his tenure as Local Government Ombudsman to a close. I was delighted to be appointed to the role of Interim Ombudsman in April and look forward to working with you and colleagues across the local government sector in the coming months. I will be building on the strong foundations already in place and will continue to focus on promoting improvement through our work.

Complaint statistics

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

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

Over the past two years, we have reviewed our processes to ensure we do the most we can with the resources we have. One outcome is that we are more selective about the complaints we look at in detail, prioritising where it is in the public interest to investigate. While providing a more sustainable way for us to work, it has meant that changes in uphold rates this year are not solely down to the nature of the cases coming to us. We are less likely to carry out investigations on 'borderline' issues, so we are naturally finding a higher proportion of fault overall.

Our average uphold rate for all investigations has increased this year and you may find that your organisation's uphold rate is higher than previous years. This means that comparing uphold rates with previous years carries a note of caution. Therefore, I recommend comparing this statistic with

that of similar organisations, rather than previous years, to better understand your organisation's performance.

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

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

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

Your annual data, and a copy of this letter, will be uploaded to our interactive map, [Your council's performance](#), on 26 July 2023. This useful tool places all our data and information about councils in one place. You can find the detail of the decisions we have made about your Council, read the public reports we have issued, and view the service improvements your Council has agreed to make as a result of our investigations, as well as previous annual review letters.

Your organisation's performance

During the year, we [issued a public report](#) about your Council's failure to provide suitable education to an autistic boy who was unable to attend school due to anxiety. Our investigation found the Council did not check what education was on offer and did not review whether the school could meet the boy's needs. We identified the online education provided by the school was unsuitable as there was no direct teaching. We also criticised the Council's six-month delay in issuing the boy's Education, Health and Care (EHC) plan. This delayed the identification of the boy's needs and the provision required to meet them. In addition, we found the Council's complaint handling in this case to be poor.

To remedy the injustice to the boy and his mother, we asked the Council to make a payment of £5,000 to the mother to acknowledge her son's missed suitable education, the distress caused and the impact on her ability to work. We also asked the Council to reimburse £2,200 incurred by the mother in commissioning a private educational psychologist assessment due to the delays in dealing with the boy's EHC plan. In addition, we asked the Council to ensure officers are aware of their duty to provide alternative education to children who cannot attend school and to ensure it can track pupils who require alternative provision. I am pleased to note my satisfaction with the Council's actions in this case.

Supporting complaint and service improvement

I know that complaints offer organisations a rich source of intelligence and insight that has the potential to be transformational. These insights can indicate a problem with a specific area of service delivery or, more broadly, provide a perspective on an organisation's culture and ability to learn. To realise the potential complaints have to support service improvements, organisations need to have the fundamentals of complaint handling in place. To support you to do so, we have continued our work with the Housing Ombudsman Service to develop a joint complaint handling

code that will provide a standard for organisations to work to. We will consult on the code and its implications prior to launch and will be in touch with further details.

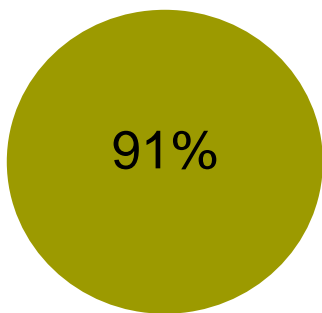
In addition, our successful training programme includes practical interactive workshops that help participants develop their complaint handling skills. We can also offer tailored support and bespoke training to target specific issues your organisation might have identified. We delivered 105 online workshops during the year, reaching more than 1350 people. To find out more visit www.lgo.org.uk/training or get in touch at training@lgo.org.uk.

Yours sincerely,



Paul Najsarek
Interim Local Government and Social Care Ombudsman
Interim Chair, Commission for Local Administration in England

Complaints upheld



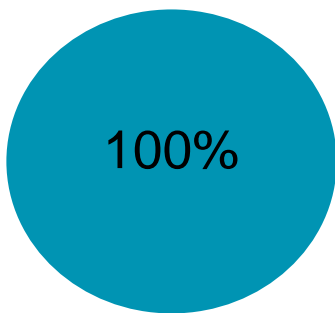
91% of complaints we investigated were upheld.

This compares to an average of **80%** in similar organisations.

30
upheld decisions

Statistics are based on a total of **33** investigations for the period between 1 April 2022 to 31 March 2023

Compliance with Ombudsman recommendations



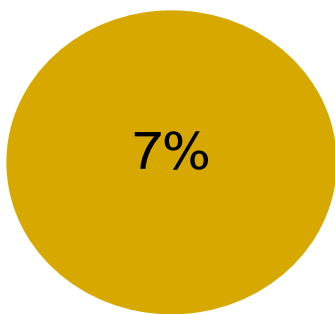
In **100%** of cases we were satisfied the organisation had successfully implemented our recommendations.

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

Statistics are based on a total of **28** compliance outcomes for the period between 1 April 2022 to 31 March 2023

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

Satisfactory remedy provided by the organisation



In **7%** of upheld cases we found the organisation had provided a satisfactory remedy before the complaint reached the Ombudsman.

This compares to an average of **6%** in similar organisations.

2
satisfactory remedy decisions

Statistics are based on a total of **30** upheld decisions for the period between 1 April 2022 to 31 March 2023

Reference	Authority	Category	Received
21018778	Oxfordshire County Council	Education & Childrens Services	05/04/2022
22000090	Oxfordshire County Council	Education & Childrens Services	20/06/2022
22000103	Oxfordshire County Council	Education & Childrens Services	04/04/2022
22000331	Oxfordshire County Council	Education & Childrens Services	08/04/2022
22000667	Oxfordshire County Council	Adult Care Services	14/04/2022
22000739	Oxfordshire County Council	Education & Childrens Services	15/04/2022
22000999	Oxfordshire County Council	Education & Childrens Services	03/05/2022
22001392	Oxfordshire County Council	Adult Care Services	11/05/2022
22001488	Oxfordshire County Council	Education & Childrens Services	04/05/2022
22001562	Oxfordshire County Council	Education & Childrens Services	13/05/2022
22002160	Oxfordshire County Council	Adult Care Services	06/06/2022
22002535	Oxfordshire County Council	Education & Childrens Services	26/05/2022
22002631	Oxfordshire County Council	Education & Childrens Services	27/05/2022
22002681	Oxfordshire County Council	Highways & Transport	30/05/2022
22002748	Oxfordshire County Council	Highways & Transport	27/06/2022
22002808	Oxfordshire County Council	Highways & Transport	01/06/2022
22003870	Oxfordshire County Council	Education & Childrens Services	22/06/2022
22004142	Oxfordshire County Council	Education & Childrens Services	28/06/2022
22004144	Oxfordshire County Council	Education & Childrens Services	24/06/2022
22004236	Oxfordshire County Council	Education & Childrens Services	04/07/2022
22004348	Oxfordshire County Council	Education & Childrens Services	05/07/2022
22004358	Oxfordshire County Council	Education & Childrens Services	01/07/2022
22004429	Oxfordshire County Council	Education & Childrens Services	19/07/2022
22004490	Oxfordshire County Council	Education & Childrens Services	06/07/2022
22005026	Oxfordshire County Council	Education & Childrens Services	14/07/2022
22005446	Oxfordshire County Council	Education & Childrens Services	04/08/2022
22005499	Oxfordshire County Council	Education & Childrens Services	20/10/2022
22006091	Oxfordshire County Council	Highways & Transport	10/08/2022
22006245	Oxfordshire County Council	Education & Childrens Services	10/08/2022
22006291	Oxfordshire County Council	Education & Childrens Services	10/08/2022
22006612	Oxfordshire County Council	Education & Childrens Services	12/08/2022
22006653	Oxfordshire County Council	Adult Care Services	17/08/2022
22007492	Oxfordshire County Council	Education & Childrens Services	31/08/2022
22007668	Oxfordshire County Council	Education & Childrens Services	16/09/2022
22007752	Oxfordshire County Council	Highways & Transport	07/09/2022

22007855	Oxfordshire County Council	Education & Childrens Services	12/09/2022
22007931	Oxfordshire County Council	Education & Childrens Services	13/09/2022
22007952	Oxfordshire County Council	Corporate & Other Services	09/09/2022
22008072	Oxfordshire County Council	Education & Childrens Services	11/11/2022
22008404	Oxfordshire County Council	Education & Childrens Services	03/11/2022
22008582	Oxfordshire County Council	Highways & Transport	26/09/2022
22008691	Oxfordshire County Council	Adult Care Services	05/10/2022
22009019	Oxfordshire County Council	Education & Childrens Services	04/10/2022
22009052	Oxfordshire County Council	Education & Childrens Services	13/12/2022
22009182	Oxfordshire County Council	Education & Childrens Services	06/10/2022
22009536	Oxfordshire County Council	Adult Care Services	12/10/2022
22009582	Oxfordshire County Council	Education & Childrens Services	13/10/2022
22009809	Oxfordshire County Council	Education & Childrens Services	18/10/2022
22009852	Oxfordshire County Council	Education & Childrens Services	18/10/2022
22009909	Oxfordshire County Council	Education & Childrens Services	19/10/2022
22009918	Oxfordshire County Council	Education & Childrens Services	19/10/2022
22010056	Oxfordshire County Council	Education & Childrens Services	17/11/2022
22010697	Oxfordshire County Council	Education & Childrens Services	03/11/2022
22011212	Oxfordshire County Council	Corporate & Other Services	14/11/2022
22011238	Oxfordshire County Council	Education & Childrens Services	22/11/2022
22011357	Oxfordshire County Council	Education & Childrens Services	12/12/2022
22011589	Oxfordshire County Council	Education & Childrens Services	21/11/2022
22011630	Oxfordshire County Council	Adult Care Services	22/11/2022
22011673	Oxfordshire County Council	Education & Childrens Services	25/11/2022
22011707	Oxfordshire County Council	Education & Childrens Services	23/11/2022
22011727	Oxfordshire County Council	Adult Care Services	22/11/2022
22011851	Oxfordshire County Council	Highways & Transport	25/11/2022
22011879	Oxfordshire County Council	Education & Childrens Services	28/11/2022
22012000	Oxfordshire County Council	Education & Childrens Services	12/12/2022
22012023	Oxfordshire County Council	Education & Childrens Services	07/12/2022
22012392	Oxfordshire County Council	Education & Childrens Services	09/12/2022
22012504	Oxfordshire County Council	Education & Childrens Services	13/12/2022
22012571	Oxfordshire County Council	Adult Care Services	19/12/2022
22012848	Oxfordshire County Council	Education & Childrens Services	04/01/2023
22013166	Oxfordshire County Council	Education & Childrens Services	05/01/2023
22013243	Oxfordshire County Council	Education & Childrens Services	05/01/2023

22013701	Oxfordshire County Council	Adult Care Services	02/02/2023
22013593	Oxfordshire County Council	Education & Childrens Services	11/01/2023
22013597	Oxfordshire County Council	Education & Childrens Services	12/01/2023
22013657	Oxfordshire County Council	Education & Childrens Services	12/01/2023
22013675	Oxfordshire County Council	Adult Care Services	12/01/2023
22013912	Oxfordshire County Council	Education & Childrens Services	18/01/2023
22014189	Oxfordshire County Council	Adult Care Services	23/01/2023
22014218	Oxfordshire County Council	Education & Childrens Services	06/02/2023
22014564	Oxfordshire County Council	Education & Childrens Services	01/02/2023
22014577	Oxfordshire County Council	Education & Childrens Services	27/01/2023
22014617	Oxfordshire County Council	Education & Childrens Services	09/03/2023
22014630	Oxfordshire County Council	Education & Childrens Services	06/02/2023
22015084	Oxfordshire County Council	Adult Care Services	07/02/2023
22015187	Oxfordshire County Council	Education & Childrens Services	08/02/2023
22015768	Oxfordshire County Council	Education & Childrens Services	02/03/2023
22016584	Oxfordshire County Council	Education & Childrens Services	13/03/2023
22016591	Oxfordshire County Council	Education & Childrens Services	07/03/2023
22016613	Oxfordshire County Council	Adult Care Services	07/03/2023
22016710	Oxfordshire County Council	Education & Childrens Services	08/03/2023
22016785	Oxfordshire County Council	Other	09/03/2023
22016812	Oxfordshire County Council	Education & Childrens Services	22/03/2023
22016873	Oxfordshire County Council	Education & Childrens Services	22/03/2023
22016944	Oxfordshire County Council	Adult Care Services	13/03/2023
22017068	Oxfordshire County Council	Education & Childrens Services	24/03/2023
22017249	Oxfordshire County Council	Education & Childrens Services	20/03/2023
22017567	Oxfordshire County Council	Education & Childrens Services	22/03/2023
22017603	Oxfordshire County Council	Education & Childrens Services	24/03/2023
22017645	Oxfordshire County Council	Education & Childrens Services	24/03/2023
22017647	Oxfordshire County Council	Education & Childrens Services	24/03/2023
22017656	Oxfordshire County Council	Education & Childrens Services	24/03/2023
22017835	Oxfordshire County Council	Adult Care Services	28/03/2023

Reference	Authority	Category	Decided	Decision	Decision Reason	Remedy	Service improvement recommendations
21007422	Oxfordshire County Council	Education & Childrens Services	26/04/2022	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Provide training and/or guidance	The Council has also agreed to: circulate a reminder to relevant staff that, when the Council decides to end an EHC plan, it must continue to maintain the EHC plan until the time has passed for bringing an appeal or, when an appeal has been registered, until it has been concluded; circulate a reminder to relevant staff that any decision to cease to maintain an EHC plan must be made within four weeks of the annual review meeting; and share this decision with relevant staff members.
21007684	Oxfordshire County Council	Education & Childrens Services	08/04/2022	Upheld	fault & inj	Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Provide training and/or guidance	The Council will remind relevant staff of the importance of adhering to statutory timescales when reviewing Education, Health and Care plans, even where there is a delay in the consultation process.
21007767	Oxfordshire County Council	Education & Childrens Services	11/04/2022	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance	The Council will remind relevant staff of the need to make referrals to other councils without delay once it is clear that a child will be living in another council area. The Council will provide training to relevant staff on placing children with family members, which will include the need to clarify the basis of the placement at an early stage, and the need to provide families with information about what support they may be entitled to and how to access it.
21008862	Oxfordshire County Council	Education & Childrens Services	01/07/2022	Upheld	fault & inj	Financial redress: Avoidable distress/time and trouble,Procedure or policy change/review	
21009141	Oxfordshire County Council	Education & Childrens Services	03/05/2022	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service	
21009723	Oxfordshire County Council	Education & Childrens Services	05/12/2022	Upheld	fault & inj S30(1)	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service,Provide training and/or guidance,Procedure or policy change/review	By training or other means, ensure officers are aware of the Council's duty under section 19 of the Education Act 1996 to provide suitable education to children unable to attend school and the factors they should consider when deciding whether alternative provision should be made. Ensure it has procedures for tracking pupils who require alternative provision, including for absences other than for medical reasons, to ensure that provision is regularly reviewed to meet their education and special educational needs.
21010344	Oxfordshire County Council	Education & Childrens Services	24/06/2022	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance	The Council agreed to remind relevant staff that where there are concerns about the actions of foster carers, these and any actions required, are accurately recorded and followed up. Also the Council will remind them to give, and record giving, clear, timely advice when they have concerns including, where relevant, the potential consequences of not following that advice.
21010769	Oxfordshire County Council	Education & Childrens Services	28/09/2022	Upheld	fault & inj	Apology,Financial Redress: Quantifiable Loss,Financial redress: Avoidable distress/time and trouble,Procedure or policy change/review,Financial redress: Loss of service	The Council will review its processes to ensure more timely consultation of schools and annual review processes for Education, Health and Care plans. The Council will review its processes to ensure when a child with an Education, Health and Care plan is out of school a right of appeal is provided at the earliest opportunity. The Council will review its processes to ensure when a child is unable to attend a school alternative education provided by the Council is suitable, fulltime and on par with what a child would receive within school and that alternative provision is put in place without delay.
21013153	Oxfordshire County Council	Adult Care Services	28/07/2022	Not Upheld	no fault		
21013539	Oxfordshire County Council	Education & Childrens Services	29/06/2022	Upheld	fault & inj	Financial redress: Avoidable distress/time and trouble	
21013838	Oxfordshire County Council	Education & Childrens Services	07/10/2022	Upheld	fault & inj	Apology,Provide training and/or guidance	The Council agreed to remind its special educational needs staff: of the importance of responding to contact from parents within a reasonable period of time; and that all evidence on which an Education Health and Care plan is based should be included in section K, including in tribunal cases where the Tribunal orders do not specifically refer to this section of the plan.
21014264	Oxfordshire County Council	Education & Childrens Services	12/07/2022	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Procedure or policy change/review,Provide training and/or guidance	The Council will review how it records and confirms email addresses for using during statutory procedures for Education, Health and Care plans and remind relevant staff of the importance of periodically reviewing and confirming the same. The Council will provide evidence its Special Educational Needs Casework Coordinator tracks reviews and reminds Special Educational Needs Officers when reviews are due which it said it implemented as a result of a complaint. The Council will ensure it provides a list of people who will require an Education, Health and Care plan review each term to all relevant headteachers and principals of schools, colleges and other institutions, at least two weeks before the start of each term in line with the statutory guidance.
21016948	Oxfordshire County Council	Education & Childrens Services	14/02/2023	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service	
21017421	Oxfordshire County Council	Education & Childrens Services	29/04/2022	Upheld	Injustice remedied during LGO consideration	Financial redress: Avoidable distress/time and trouble,Provide services to person affected	
21017982	Oxfordshire County Council	Education & Childrens Services	22/09/2022	Upheld	fault & inj	Procedure or policy change/review,Add or Correct Records	
21018778	Oxfordshire County Council	Education & Childrens Services	24/05/2022	Closed after initial enquiries	Other reason not to investigate		The Council has agreed to complete a review of record-keeping in its multi-agency safeguarding hub.
21018953	Oxfordshire County Council	Education & Childrens Services	22/04/2022	Referred back for local resolution	Premature Decision - referred to Organisation		
22000090	Oxfordshire County Council	Education & Childrens Services	18/01/2023	Upheld	fault & inj	Apology,Provide services to person affected,Financial redress: Loss of service,Procedure or policy change/review,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance	The Council was at fault for failing to respond to a complaint in December 2021. It will review how it missed responding to the complaint and take action as needed to prevent recurrence of the fault. It will also remind its staff to adhere to the complaint handling timescales set out in its policy. The Council will remind relevant officers of the need to finalise Education, Health and Care Plans within the statutory timescales. The Council was at fault for delays in the annual review process, for not providing suitable education, and for poor complaint handling. The Council will discuss the findings of the case at an appropriate committee or cabinet meeting. This is to ensure the Council's leaders have awareness of the delay finalising the Education, Health and Care plan and its failure to provide a child with suitable education and can consider if actions are needed to improve its services. The Council will review its school planning and commissioning arrangements to ensure the special educational provisions available are sufficient to meet the needs of children and young people with special educational needs in its area.
2200103	Oxfordshire County Council	Education & Childrens Services	13/05/2022	Upheld	Injustice remedied during LGO consideration	Provide services to person affected,Financial redress: Loss of service	
2200331	Oxfordshire County Council	Education & Childrens Services	23/05/2022	Upheld	Injustice remedied during LGO consideration	Financial redress: Avoidable distress/time and trouble	
22006687	Oxfordshire County Council	Adult Care Services	21/09/2022	Not Upheld	no fault		
2200739	Oxfordshire County Council	Education & Childrens Services	24/08/2022	Upheld	fault & inj	Apology,Financial redress: Loss of service,Financial Redress: Quantifiable Loss,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance	The Council will remind all Special Educational Needs case officers and their managers of: the Council's non-delegable duty to ensure all the special educational provisions included in a child's Education and Health Care plan are delivered; the Council's duties under the Equality Act 2010, how these may arise in cases of children with special educational needs and Education and Health Care plans and what officers should do if they have concerns about schools' discriminatory practices. The Council should provide the evidence of how it implemented these recommendations with staff.
2200999	Oxfordshire County Council	Education & Childrens Services	17/10/2022	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service	
22001392	Oxfordshire County Council	Adult Care Services	07/06/2022	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
22001488	Oxfordshire County Council	Education & Childrens Services	23/05/2022	Referred back for local resolution	Premature Decision - referred to Organisation		
22001562	Oxfordshire County Council	Education & Childrens Services	13/05/2022	Referred back for local resolution	Premature Decision - advice given		
22002160	Oxfordshire County Council	Adult Care Services	21/09/2022	Not Upheld	no fault		
22002535	Oxfordshire County Council	Education & Childrens Services	08/06/2022	Closed after initial enquiries	Other Agency better placed		
22002631	Oxfordshire County Council	Education & Childrens Services	25/11/2022	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble	
22002681	Oxfordshire County Council	Highways & Transport	11/11/2022	Upheld	Remedy agreed during investigation	Apology	
22002748	Oxfordshire County Council	Highways & Transport	06/07/2022	Closed after initial enquiries	Not warranted by alleged fault		
22002808	Oxfordshire County Council	Highways & Transport	01/06/2022	Referred back for local resolution	Premature Decision - advice given		
22003870	Oxfordshire County Council	Education & Childrens Services	22/06/2022	Referred back for local resolution	Premature Decision - advice given		
22004142	Oxfordshire County Council	Education & Childrens Services	04/07/2022	Closed after initial enquiries	Sch 5.1 court proceedings		
22004144	Oxfordshire County Council	Education & Childrens Services	01/08/2022	Closed after initial enquiries	26(6)(a) tribunal SENDIST		
22004236	Oxfordshire County Council	Education & Childrens Services	04/07/2022	Referred back for local resolution	Premature Decision - advice given		
22004348	Oxfordshire County Council	Education & Childrens Services	05/07/2022	Referred back for local resolution	Premature Decision - advice given		
22004358	Oxfordshire County Council	Education & Childrens Services	03/08/2022	Upheld	Injustice remedied during LGO consideration	Financial redress: Avoidable distress/time and trouble	
22004429	Oxfordshire County Council	Education & Childrens Services	19/07/2022	Referred back for local resolution	Premature Decision - advice given		
22004490	Oxfordshire County Council	Education & Childrens Services	06/07/2022	Referred back for local resolution	Premature Decision - advice given		
22005026	Oxfordshire County Council	Education & Childrens Services	05/08/2022	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
22005446	Oxfordshire County Council	Education & Childrens Services	04/08/2022	Referred back for local resolution	Premature Decision - advice given		

22005499	Oxfordshire County Council	Education & Childrens Services	08/11/2022	Upheld	Injustice remedied during LGO consideration	Financial redress: Avoidable distress/time and trouble,New appeal/review or reconsidered decision	
22006091	Oxfordshire County Council	Highways & Transport	10/08/2022	Referred back for local resolution	Premature Decision - advice given		
22006245	Oxfordshire County Council	Education & Childrens Services	25/08/2022	Upheld	Injustice remedied during organisations complaint processes		
22006291	Oxfordshire County Council	Education & Childrens Services	13/01/2023	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Provide training and/or guidance	The Council has agreed to share this decision with all staff dealing with EHCPs to remind them of the need to follow statutory time limits and of the importance of keeping accurate and contemporaneous records. The Council will review its monitoring systems for annual reviews and for issuing final amended EHCPs to avoid similar fault in the future.
22006612	Oxfordshire County Council	Education & Childrens Services	25/08/2022	Upheld	Injustice remedied during LGO consideration	Financial redress: Avoidable distress/time and trouble,New appeal/review or reconsidered decision	
22006653	Oxfordshire County Council	Adult Care Services	31/08/2022	Referred back for local resolution	Premature Decision - referred to Organisation		
22007436	Oxfordshire County Council	Education & Childrens Services	15/09/2022	Closed after initial enquiries	Other reason not to investigate		
22007666	Oxfordshire County Council	Education & Childrens Services	03/10/2022	Closed after initial enquiries	At request of complainant		
22007752	Oxfordshire County Council	Highways & Transport	05/10/2022	Closed after initial enquiries	Other reason not to investigate		
22007855	Oxfordshire County Council	Education & Childrens Services	11/10/2022	Upheld	Injustice remedied during LGO consideration	Financial redress: Avoidable distress/time and trouble,Financial redress: Loss of service	
22007931	Oxfordshire County Council	Education & Childrens Services	03/10/2022	Closed after initial enquiries	Sch 5.1 court proceedings		
22007952	Oxfordshire County Council	Corporate & Other Services	30/09/2022	Referred back for local resolution	Premature Decision - referred to Organisation		
22008072	Oxfordshire County Council	Education & Childrens Services	30/11/2022	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
22008404	Oxfordshire County Council	Education & Childrens Services	30/11/2022	Closed after initial enquiries	Not warranted by alleged fault		
22008582	Oxfordshire County Council	Highways & Transport	26/09/2022	Referred back for local resolution	Premature Decision - advice given		
22008691	Oxfordshire County Council	Adult Care Services	05/10/2022	Referred back for local resolution	Premature Decision - advice given		
22009019	Oxfordshire County Council	Education & Childrens Services	04/10/2022	Referred back for local resolution	Premature Decision - advice given		
22009182	Oxfordshire County Council	Education & Childrens Services	31/10/2022	Closed after initial enquiries	Not warranted by alleged fault		
22009536	Oxfordshire County Council	Adult Care Services	02/11/2022	Closed after initial enquiries	26(6)(c) Court remedy		
22009582	Oxfordshire County Council	Education & Childrens Services	03/03/2023	Upheld	fault & inj - no further action organisation already remedied		
22009809	Oxfordshire County Council	Education & Childrens Services	18/10/2022	Referred back for local resolution	Premature Decision - advice given		
22009852	Oxfordshire County Council	Education & Childrens Services	03/03/2023	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble	
22009909	Oxfordshire County Council	Education & Childrens Services	07/11/2022	Closed after initial enquiries	Not warranted by alleged fault		
22009918	Oxfordshire County Council	Education & Childrens Services	19/10/2022	Referred back for local resolution	Premature Enquiry		
22010697	Oxfordshire County Council	Education & Childrens Services	06/12/2022	Upheld	Injustice remedied during LGO consideration	Financial redress: Avoidable distress/time and trouble,Provide services to person affected	
22011212	Oxfordshire County Council	Corporate & Other Services	30/11/2022	Closed after initial enquiries	No worthwhile outcome achievable by investigation		
22011238	Oxfordshire County Council	Education & Childrens Services	22/11/2022	Referred back for local resolution	Premature Decision - advice given		
22011589	Oxfordshire County Council	Education & Childrens Services	21/11/2022	Referred back for local resolution	Premature Decision - advice given		
22011630	Oxfordshire County Council	Adult Care Services	22/11/2022	Referred back for local resolution	Premature Decision - advice given		
22011707	Oxfordshire County Council	Education & Childrens Services	23/11/2022	Referred back for local resolution	Premature Decision - advice given		
22011727	Oxfordshire County Council	Adult Care Services	02/02/2023	Referred back for local resolution	Premature Decision - referred to Organisation		
22011851	Oxfordshire County Council	Highways & Transport	11/01/2023	Closed after initial enquiries	Not warranted by alleged fault		
22011879	Oxfordshire County Council	Education & Childrens Services	04/01/2023	Closed after initial enquiries	Other Agency better placed		
22012023	Oxfordshire County Council	Education & Childrens Services	07/12/2022	Referred back for local resolution	Premature Decision - advice given		
22012392	Oxfordshire County Council	Education & Childrens Services	09/12/2022	Referred back for local resolution	Premature Decision - advice given		
22012504	Oxfordshire County Council	Education & Childrens Services	17/01/2023	Referred back for local resolution	Premature Decision - referred to Organisation		
22012571	Oxfordshire County Council	Adult Care Services	19/12/2022	Referred back for local resolution	Premature Decision - advice given		
22013166	Oxfordshire County Council	Education & Childrens Services	05/01/2023	Referred back for local resolution	Premature Decision - advice given		
22013243	Oxfordshire County Council	Education & Childrens Services	20/01/2023	Closed after initial enquiries	Sch 5.1 court proceedings		
22013593	Oxfordshire County Council	Education & Childrens Services	30/01/2023	Closed after initial enquiries	Sch 5.1 court proceedings		
22013597	Oxfordshire County Council	Education & Childrens Services	12/01/2023	Referred back for local resolution	Premature Decision - advice given		
22013675	Oxfordshire County Council	Adult Care Services	02/02/2023	Referred back for local resolution	Premature Decision - referred to Organisation		
22014189	Oxfordshire County Council	Adult Care Services	23/01/2023	Referred back for local resolution	Premature Decision - advice given		
22014218	Oxfordshire County Council	Education & Childrens Services	06/02/2023	Referred back for local resolution	Premature Decision - advice given		
22014577	Oxfordshire County Council	Education & Childrens Services	27/01/2023	Referred back for local resolution	Premature Decision - advice given		
22014630	Oxfordshire County Council	Education & Childrens Services	06/02/2023	Referred back for local resolution	Premature Decision - advice given		
22015084	Oxfordshire County Council	Adult Care Services	07/02/2023	Referred back for local resolution	Premature Decision - advice given		
22015187	Oxfordshire County Council	Education & Childrens Services	22/02/2023	Closed after initial enquiries	26B(2) not made in 12 months		
22015768	Oxfordshire County Council	Education & Childrens Services	02/03/2023	Referred back for local resolution	Premature Decision - advice given		
22016584	Oxfordshire County Council	Education & Childrens Services	13/03/2023	Referred back for local resolution	Premature Decision - advice given		
22016613	Oxfordshire County Council	Adult Care Services	07/03/2023	Incomplete/Invalid	Insufficient information to proceed and PA advised		
22016785	Oxfordshire County Council	Other	09/03/2023	Incomplete/Invalid	Insufficient information to proceed and PA advised		
22017603	Oxfordshire County Council	Education & Childrens Services	24/03/2023	Referred back for local resolution	Premature Decision - advice given		
22017645	Oxfordshire County Council	Education & Childrens Services	24/03/2023	Referred back for local resolution	Premature Enquiry		
22017647	Oxfordshire County Council	Education & Childrens Services	24/03/2023	Referred back for local resolution	Premature Enquiry		
22017835	Oxfordshire County Council	Adult Care Services	28/03/2023	Referred back for local resolution	Premature Decision - advice given		

Reference	Authority	Category	Decided	Remedy	Remedy Target Date	Remedy Achieved Date	Satisfaction with Compliance
21003092	Oxfordshire County Council	Education & Childrens Services	03-Feb-22	Apology/Financial redress: Loss of service/Financial redress: Avoidable distress/time and trouble/Procedure or policy change/review	05-May-22	09-May-22	Remedy complete and satisfied
21005436	Oxfordshire County Council	Adult Care Services	28-Nov-22	Financial redress: Avoidable distress/time and trouble/Provide training and/or guidance	26-Dec-22	09-Jan-23	Remedy complete and satisfied
21007422	Oxfordshire County Council	Education & Childrens Services	25-Apr-22	Apology/Financial redress: Avoidable distress/time and trouble/Financial redress: Loss of service/Provide training and/or guidance	19-Jul-22	21-Jun-22	Remedy complete and satisfied
21007684	Oxfordshire County Council	Education & Childrens Services	06-Apr-22	Financial redress: Avoidable distress/time and trouble/Financial redress: Loss of service/Provide training and/or guidance	09-May-22	03-May-22	Remedy complete and satisfied
21007767	Oxfordshire County Council	Education & Childrens Services	10-Apr-22	Apology/Financial redress: Avoidable distress/time and trouble/Provide training and/or guidance	11-Jul-22	28-Jun-22	Remedy complete and satisfied
21008862	Oxfordshire County Council	Education & Childrens Services	30-Jun-22	Financial redress: Avoidable distress/time and trouble/Procedure or policy change/review	08-Sep-22	12-Oct-22	Remedy completed late
21009141	Oxfordshire County Council	Education & Childrens Services	02-May-22	Apology/Financial redress: Avoidable distress/time and trouble/Financial redress: Loss of service	31-May-22	30-May-22	Remedy complete and satisfied
21009723	Oxfordshire County Council	Education & Childrens Services	05-Dec-22	Apology/Financial redress: Avoidable distress/time and trouble/Financial redress: Loss of service/Provide training and/or guidance/Procedure or policy change/review	06-Mar-23	03-Mar-23	Remedy complete and satisfied
21010344	Oxfordshire County Council	Education & Childrens Services	23-Jun-22	Apology/Financial redress: Avoidable distress/time and trouble/Provide training and/or guidance	25-Jul-22	05-Sep-22	Remedy completed late
21010769	Oxfordshire County Council	Education & Childrens Services	25-Sep-22	Apology/Financial Redress: Quantifiable Loss/Financial redress: Avoidable distress/time and trouble/Procedure or policy change/review/Financial redress: Loss of service	21-Nov-22	01-Dec-22	Remedy not complete but satisfied
21013539	Oxfordshire County Council	Education & Childrens Services	28-Jun-22	Financial redress: Avoidable distress/time and trouble	29-Jul-22	24-Jul-22	Remedy complete and satisfied
21013838	Oxfordshire County Council	Education & Childrens Services	06-Oct-22	Apology/Provide training and/or guidance	09-Jan-23	11-Jan-23	Remedy complete and satisfied
21014264	Oxfordshire County Council	Education & Childrens Services	11-Jul-22	Apology/Financial redress: Avoidable distress/time and trouble/Procedure or policy change/review/Provide training and/or guidance	12-Sep-22	01-Feb-23	Remedy completed late
21016948	Oxfordshire County Council	Education & Childrens Services	14-Feb-23	Apology/Financial redress: Avoidable distress/time and trouble/Financial redress: Loss of service	14-Mar-23	02-Mar-23	Remedy complete and satisfied
21017421	Oxfordshire County Council	Education & Childrens Services	02-May-22	Financial redress: Avoidable distress/time and trouble/Provide services to person affected	23-Sep-22	15-Sep-22	Remedy complete and satisfied
21017982	Oxfordshire County Council	Education & Childrens Services	21-Sep-22	Procedure or policy change/review/Add or Correct Records	20-Oct-22	19-Oct-22	Remedy complete and satisfied
22000103	Oxfordshire County Council	Education & Childrens Services	12-May-22	Provide services to person affected/Financial redress: Loss of service	16-Aug-22	27-Oct-22	Remedy completed late
22000331	Oxfordshire County Council	Education & Childrens Services	22-May-22	Financial redress: Avoidable distress/time and trouble	23-Jun-22	09-Jun-22	Remedy complete and satisfied
22000739	Oxfordshire County Council	Education & Childrens Services	23-Aug-22	Apology/Financial redress: Loss of service/Financial Redress: Quantifiable Loss/Financial redress: Avoidable distress/time and trouble/Provide training and/or guidance	21-Sep-22	12-Oct-22	Remedy complete and satisfied
22000999	Oxfordshire County Council	Education & Childrens Services	16-Oct-22	Apology/Financial redress: Avoidable distress/time and trouble/Financial redress: Loss of service	14-Nov-22	10-Nov-22	Remedy complete and satisfied
22002631	Oxfordshire County Council	Education & Childrens Services	25-Nov-22	Apology/Financial redress: Avoidable distress/time and trouble	03-Jan-23	20-Dec-22	Remedy complete and satisfied
22002681	Oxfordshire County Council	Highways & Transport	11-Nov-22	Apology	11-Nov-22	11-Nov-22	Remedy complete and satisfied
22004358	Oxfordshire County Council	Education & Childrens Services	02-Aug-22	Financial redress: Avoidable distress/time and trouble	09-Sep-22	14-Aug-22	Remedy complete and satisfied
22005499	Oxfordshire County Council	Education & Childrens Services	08-Nov-22	Financial redress: Avoidable distress/time and trouble/New appeal/review or reconsidered decision	15-Dec-22	08-Dec-22	Remedy complete and satisfied
22006291	Oxfordshire County Council	Education & Childrens Services	13-Jan-23	Apology/Financial redress: Avoidable distress/time and trouble/Provide training and/or guidance	10-Feb-23	02-Mar-23	Remedy completed late
22006612	Oxfordshire County Council	Education & Childrens Services	25-Aug-22	Financial redress: Avoidable distress/time and trouble/New appeal/review or reconsidered decision	07-Oct-22	19-Sep-22	Remedy complete and satisfied
22007855	Oxfordshire County Council	Education & Childrens Services	10-Oct-22	Financial redress: Avoidable distress/time and trouble/Financial redress: Loss of service	08-Nov-22	07-Nov-22	Remedy complete and satisfied
22010697	Oxfordshire County Council	Education & Childrens Services	06-Dec-22	Financial redress: Avoidable distress/time and trouble/Provide services to person affected	06-Jan-23	13-Dec-22	Remedy complete and satisfied

Division(s):

ITEM 9

AUDIT AND GOVERNANCE COMMITTEE – 20 SEPTEMBER 2023

CHANGES TO CONSTITUTION OF PENSION FUND COMMITTEE

Report by the Director of Finance

RECOMMENDATION

1. **The Committee is RECOMMENDED to endorse the proposed changes to its Constitution agreed by the Pension Fund Committee as set out below and RECOMMEND them to Council.**
 - (a) The addition of two voting members, appointed by the County Council in accordance with the rules of political proportionality.**
 - (b) The deletion of the two non-voting positions representing the Academy sector.**

Introduction

2. The current Constitution of the Pension Fund Committee was agreed by Council at its meeting on 23 March 2021. The changes followed an independent review of the governance arrangements of the Pension Fund undertaken by Hymans Robertson.
3. The main changes agreed were a reduction in voting members to 5. All voting members were to be appointed by the County Council, reflecting the fact that the Council as the Administering Authority of the Oxfordshire Pension Fund, bore the ultimate responsibility for the management of the Fund and the associated financial risk. A further 5 non-voting members were added to the Constitution to enable better representation of the various scheme employers within the Pension Fund, as well as a scheme member representative.
4. At its meeting on 8 September 2023, the Pension Fund Committee reviewed the effectiveness of the changes over the first two years of the new look Committee. A copy of the full report considered by the Pension Fund Committee is attached as Annex 1.

Key points from the discussion at the Pension Fund Committee

5. The Committee highlighted two major concerns in respect of the current constitution, both in respect of the reduced number of voting members. The first of these as outlined in the report was the risk of the loss of skills and knowledge following the next County Council elections. Under the Committee's constitution, all members have to complete an induction training programme, and then a minimum of 2 additional days training each year. All members

complete a knowledge assessment exercise each year to ensure they have the necessary skills and knowledge to serve on the Committee. Given the age profile of the current Committee membership and the vagaries of the political system, the Committee expressed significant concerns about the loss of skills and knowledge in 2025.

6. The second concern related to the current size of the Committee and the risk of the Committee becoming inquorate.
7. The Committee accepted that there were no obvious changes they could propose that would mitigate against the risks associated with the vagaries of the political system. They did though feel that on balance, the introduction of a further two voting members would increase the level of skills and knowledge within those members elected to serve following the 2025 elections. It was also clear that two additional members would reduce the risk of future Committee meetings being inquorate.
8. The Committee then considered the impact of the addition of two new voting members on the overall effectiveness of the Committee and expressed concern that the increased size made the Committee more unwieldy.
9. The Committee report also included the feedback from the effectiveness survey completed by Members following the June Committee meeting. This had highlighted concerns about the level of contribution from the 2 new academy representatives to the work of the Committee. It was noted that there had been minimal contribution from the two representatives over the course of the two years they had sat on the Committee – neither was present for the discussion at the September meeting.
10. The contribution from the two academy representatives was in stark contrast to the representatives from Oxford Brookes University and the City/District Councils who regularly contributed on a variety of items, and the scheme member representative who had made several contributions reflecting the interests of scheme members.
11. The Committee accepted that the changes to the Constitution had been designed to increase representation but felt that the lack of contribution meant that this objective had not been achieved. It was though considered that the requirements of the Academy sector in respect of the management of the Fund did not differ significantly from those of other scheme employers.
12. The Committee was also made aware of the two current vacancies on the Local Pension Board for scheme employer representatives. It was suggested that this provided a better forum to gain the views from the Academy sector and they should be encouraged to put forward at least one representative to serve on the Pension Board.
13. Following the discussion, the Committee determined that the balance of risk to the effective governance of the Pension Fund was best served by increasing the number of voting members appointed by the County Council by two,

retaining the overall number of members of the Committee at ten by removing the two academy sector representatives and encouraging the Academy sector to put forward representatives to serve on the Local Pension Board.

Financial Implications

14. There are no financial implications arising from the matters set out above.

These comments have been checked by:

Lorna Baxter, Director of Finance, lorna.baxter@oxfordshire.gov.uk

Legal Implications

15. There are no legal implications arising directly from the proposed changes as set out above. The implementation of the proposed changes if agreed will need to be in accordance with the requirements for political balance as set out in the Local Government and Housing Act 1989.

These comments have been checked by:

Anita Bradley, Monitoring Officer, anita.bradley@oxfordshire.gov.uk

LORNA BAXTER
Director of Finance

Contact Officer: Sean Collins, Service Manager (Pensions)
sean.collins@oxfordshire.gov.uk

September 2023

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PENSION FUND COMMITTEE – 8 SEPTEMBER 2023

REVIEW OF THE EFFECTIVENESS OF THE COMMITTEE

Report by the Director of Finance

RECOMMENDATION

The Committee is RECOMMENDED to

- a) note the key issues arising from the survey undertaken at the end of the June Committee meeting,**
- b) consider the questions raised in paragraph 9 of the report and**
- c) determine what actions, if any, are appropriate at this time.**

Introduction

1. At the conclusion of the Committee meeting in June 2023, Members were asked to complete a short survey to gain their reflections on the meeting and to identify any issues relating to the effective delivery of the Committee's responsibilities. This report highlights the main issues identified within the survey responses and potential actions for the Committee to consider.

Matters Identified within the Survey Responses

2. There were 8 members present at the June Committee meeting and 7 of these returned a survey response. All questions except the final question were looking for a Yes or No answer, with the option to add any additional comments to each question. The final question was an open question to allow any comments on issues not covered by the specific questions.
3. In almost all cases members responded yes to the question indicating that they were happy that:
 - a) The meeting had gone well (one member commented on the problems with the sound quality for those on-line)
 - b) All information had been satisfactorily presented (one member whilst responding yes, noted that one of the answers on a question of the administration report seemed confused, and that it would have been helpful to have received the printed agenda pack earlier to allow more time to consider the papers in advance)
 - c) They had sufficient knowledge to understand the agenda items. One member did respond both yes and no to this question, and stated that their level of knowledge did vary across the range of subjects being discussed
 - d) They understood their responsibilities in respect of each item
 - e) They were able to contribute

- f) The meeting was inclusive. One member responded No to this question and noted that there needed to be more encouragement to ensure all members contributed to the meeting.
 - g) There was sufficient time to discuss each item
 - h) All members contributed to the meeting. Again, one member responded no to this question and commented that whilst most members contributed well, others were silent or made limited contribution
 - i) The meeting was well chaired. The Chair himself did not feel it was appropriate that he responded to this question.
4. There were two comments in respect of the final open question. One member felt that the Administration report contained too much detail and should be more focussed. Whilst it is noted that the Administration report seeks to cover all aspects of the administration function in a single item and therefore will be wide ranging, the feedback has been noted, and the report this quarter seeks to contain most of the detail in separate annexes, so allowing the main body of the report to be more focussed. Further feedback from the Committee on the content of the Administration report, and other reports on today's agenda is welcomed.
5. The second comment related to the long-term risks to the Committee's effectiveness given the reduction in voting members to 5, and the vagaries of the political process. There was a concern that the Committee could lose a significant element of the current skills and knowledge following the next Council elections.
6. The current Committee constitution was agreed in March 2021 following the independent governance review undertaken by Hymans Robertson. The changes which reduced the number of voting members and increased wider representation on the Committee by the introduction of new non-voting roles sought to address two key issues. The first was the lack of a representative voice on the Committee for some of the biggest employers within the Fund, including the Academy Sector (30% of active membership) and Oxford Brookes University (10%). The second was to try and ensure those appointed to serve on the Committee had a genuine interest in the position, and were happy to engage in the required training, and work of the Committee.
7. As the new constitution has now been in place for over 2 years, it is appropriate to reflect on whether the changes have delivered the desired outcomes. Whilst the National Knowledge Assessment results indicated higher than average skills and knowledge scores when compared to other LGPS Committees, there are questions whether the wider representation on the Committee has in fact led to the voice of the larger employers being heard. The survey feedback following the June Committee plus observations over the last two years has indicated that whilst there are regular contributions from the representatives of Oxford Brookes University, the District Councils and Scheme Members, there has been little contribution from the academy representatives.
8. It is also worth considering whether the reduction in voting members has increased the risk associated with the vagaries of the political process as

highlighted in the June survey responses. Any increase though in voting members though needs to be considered against the risk that new recruits will be less committed to the work of the Committee and the training required to develop the skills and knowledge necessary to effectively meet the responsibilities of a committee member.

9. The Committee are therefore invited to consider the following questions and determine what action if any to propose to the full Council take in respect of any further changes to the constitution of the Committee itself:
- a) Has the addition of new scheme employer representatives to the Committee met the objective of ensuring the voice of significant employers is heard in all key policy discussions? If not, does this reflect limited differences in requirements of the largest employers, or are there further changes required to ensure effective representation of the largest employers?
 - b) Has the reduction of the number of voting members increased the risk associated with the loss of skills and knowledge following the cycle of County Council elections? If so, would increasing the number of voting members be an effective mitigation, or act to dilute the skills and knowledge of the Committee as a whole?
 - c) What is an effective size of the Committee going forward to ensure all members do have the necessary skills and knowledge required to meet their responsibilities, and can effectively contribute to the Committee meetings without the meetings becoming unwieldy?
 - d) Are there any other changes Members would wish to see to ensure the effective working of the Committee going forward?

Lorna Baxter
Director of Finance

Contact Officer: Sean Collins
Email sean.collins@oxfordshire.gov.uk

August 2023

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Divisions Affected – All

Item 10

AUDIT & GOVERNANCE COMMITTEE

20 SEPTEMBER 2023

Update on Statement of Accounts 2022/23 and prior years

Report by Director of Finance

RECOMMENDATION

1. The Committee is RECOMMENDED to

Note the timing for the 2022/23 Statement of Accounts along with the updates on prior years.

Executive Summary

- 2.** This report sets out the approach taken to the preparation of the 2022/23 Statement of Accounts. It also provides a brief update to the prior years' Accounts that remain unaudited.

Statement of Accounts

2020/21

- 3.** The audit of the 2020/21 is close to completion. The external auditor has made some further enquiries following their internal review. Clarification of these elements has been received and a reply was made in July. The expectation is that the accounts for 2020/21 should be signed off imminently.

2021/22

- 4.** The external auditors re-commenced their work on the 2021/22 Accounts in July 2023. The volume of sampling has continued to increase from previous years and as a consequence, it is taking longer to respond. We continue to work closely with the external auditor on tracking outstanding queries. Progress will be reviewed at the end of September with an ambition to sign off the accounts by November 2023.

2022/23

- 5.** The Council has taken the decision to delay the publication of draft accounts to allow for the progression of the audits for 2020/21 and 2021/22 as reported to the Committee at its meeting on 19 July 2023.

Financial Implications

6. There are no financial implications arising from matters set out above.

Comments checked by:

Ian Dyson, Assistant Director of Finance, ian.dyson@oxfordshire.gov.uk

Legal Implications

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

Comments checked by:

Anita Bradley, Monitoring Officer, anita.bradley@oxfordshire.gov.uk

LORNA BAXTER
Director of Finance

Contact Officer: Richard Quayle, Chief Accountant,
Richard.quayle@oxfordhsire.gov.uk

September 2023

ITEM 11

AUDIT and GOVERNANCE COMMITTEE 20 SEPTEMBER 2023

INTERNAL AUDIT 2023/24 PROGRESS REPORT

Report by the Director of Finance

RECOMMENDATION

1. The Committee is RECOMMENDED to

Note the progress with the 2023/24 Internal Audit Plan and the outcome of the completed audits.

Executive Summary

2. This report provides an update on the Internal Audit Service, including resources, completed and planned audits.
3. The report includes the Executive Summaries from the individual Internal Audit reports finalised since the last report to the May 2023 Committee. Since the last update, there have been no red reports issued. There are currently no outstanding red reports.

Progress Report:

Resources:

4. A full update on resources was made to the Audit and Governance Committee in May 2023 as part of the Internal Audit Strategy and Plan for 2023/24. One of our Senior Auditors has been successfully appointed to the post of Senior Counter Fraud Officer. This leaves us with two Senior Auditor vacancies which we are working closely with HR to recruit to.
5. We continue to support team members to complete professional training. We are supporting a member of staff to complete the Certified Internal Audit Qualification. We also have two current apprenticeship posts within the team, one for Counter Fraud and one for Internal Audit.

2023/24 Internal Audit Plan:

6. The 2023/24 Internal Audit Plan, which was agreed at the May 2023 Audit & Governance Committee, is attached as Appendix 1 to this report. This shows current progress with each audit and any amendments made to the plan. The plan and plan progress is reviewed quarterly with senior management.
7. There have been 10 audits concluded since the last update, summaries of findings and current status of management actions are detailed in Appendix 2. This includes seven audits from 2022/23, that at the time of reporting to the May 2023 committee were still at draft report stage. The completed audits are as follows:

Final Reports 2022/23:

Directorate	2022/23 Audits	Opinion
Children's	Primary School 2	Amber
Environment & Place	Capital Programme – Major Infrastructure	Amber
HR	Employee Relations	Green
Environment & Place	Street Lighting Contract Management	Green
Children's	Young People's Supported Accommodation	Amber
Adults	Shared Lives	Amber
Adults	Providers Quality Assurance	Amber

Final Reports 2023/24:

Directorate	2023/24 Audits	Opinion
Cross Cutting	Business Continuity (including Pandemic Preparedness)	Amber
Environment & Place	Parking Contract Management	Green
Finance	Pensions Administration – IT Applications Review	Amber

PERFORMANCE

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

Performance Measure	Target	% Performance Achieved for 23/24 audits (as at 08/08/23)	Comments
Elapsed time between start of the audit (opening meeting) and Exit Meeting.	Target date agreed for each assignment by the Audit manager, stated on Terms of Reference, but should be no more than 3 X the total audit assignment days (excepting annual leave etc)	100%	Previously reported year-end figures: 2022/23 71% 2021/22 59% 2020/21 50%
Elapsed Time for completion of audit work (exit meeting) to issue of draft report.	15 days	100%	Previously reported year-end figures: 2022/23 89% 2021/22 86% 2020/21 88%
Elapsed Time between receipt of management responses to draft report and issue of final report.	10 days	100%	Previously reported year-end figures: 2022/23 92% 2021/22 66% 2020/21 80%

The other performance indicators are:

- % of 2023/24 planned audit activity completed by 30 April 2024 - reported at year end.
- % of management actions implemented (as at 08/08/23) – 73% of actions have been implemented. Of the remaining 27% there are 4% of actions that are overdue, 5% partially implemented and 18% of actions not yet due.

(At May 2023 A&G Committee the figures reported were 82% implemented, 3% overdue, 7% partially implemented and 8% not yet due)

- % of repeat findings/actions (relative to the number of actions raised within the year) – reported at year end.
- Extended Management Team satisfaction with internal audit work - reported at year end.

Appendix 3

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

As at 08/08/23, there were 126 actions that are not yet due for implementation (this includes actions where target dates have been moved by the officers responsible), 27 actions not implemented and overdue and 32 actions where partial implementation is reported.

Counter-Fraud

7. The next counter fraud update to Audit & Governance Committee is scheduled for November 2023.

Financial Implications

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

Comments checked by:
Lorna Baxter, Director of Finance,
lorna.baxter@oxfordshire.gov.uk

Legal Implications

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

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

Staff Implications

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

Equality & Inclusion Implications

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

Sustainability Implications

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

Risk Management

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

Lorna Baxter, Director of Finance

Annex: Appendix 1: 2023/24 Internal Audit Plan progress report
Appendix 2: Executive Summaries of finalised audits since last report.
Appendix 3: Summary of open management actions.

Background papers: Nil

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September 2023

APPENDIX 1 - 2023/24 INTERNAL AUDIT PLAN - PROGRESS REPORT

Directorate / Service Area	Audit	Planned Qtr Start	Status as at 10/08/23	Conclusion
Cross cutting	Transformation - Programmes & major projects.	Q3	Not started	
Cross cutting	Business Continuity	Q1	Final Report	Amber
Cross cutting	Strategic Contract Management	Q3	Not started	
Cross Cutting	Risk Management – directorate / service level	Q3	Not started	
Cross cutting	Joint Internal Audit & Counter Fraud proactive review - Procurement Cards	Q2	Fieldwork	
Cross cutting	Joint Internal Audit & Counter Fraud proactive review - Expenses	Q3	Not started	
Childrens	Placements – Contract Management / Quality Assurance	Q1	Fieldwork	
Childrens	Transformation Programme – including Financial Management	Q3	Not started	
Childrens	Independent Reviewing Officers	Q4	Not started	
Childrens	Supported Families	Ongoing / quarterly	Ongoing	-
Adults	Payments to Providers	Q1/Q2	Fieldwork	
Adults	Health Funded Payments	Q2	Scoping	
Adults	Safeguarding	Q4	Not started	
Adults	Income and Debt Recovery	Q3	Fieldwork	

Customers & Organisational Development – Customer Services	Corporate & Statutory Complaints	Q1	Draft Report	
Customers & Organisational Development – Property & FM	Property Health & Safety	Q1	File review	
Customers & Organisational Development – Property & FM	Property Strategy Implementation	Q4	Not started	
Customers & Organisational Development – IT	IT Incident Management	Q3/Q4	Not started	
Customers & Organisational Development – IT	Cyber – Incident Preparedness and Response	Q2	Scoping	
Customers & Organisational Development – IT / Property & FM	Physical Security Systems – Building Access Controls & CCTV System	Q3/Q4	Not started	
Customers & Organisational Development	I-Hub Governance and Project Management	Q3	Not started	

Finance	Pensions Administration	Q3/Q4	Not started	
Finance	Pensions Administration – IT Application Audit	Q2	Final Report	Amber
Finance	Feeder System Controls	Q2/Q3	Fieldwork	
Legal	Case Management	Q3	Not started	
Public Health / Cross Cutting	Pandemic Preparedness	Q1	Combined with Business Continuity Audit	-
Environment & Place	Supported Transport	Q3	Not started	
Environment & Place	Parking Contract – Contract Management	Q1	Final Report	Green
Environment & Place	Local Transport Connectivity Plan	Q3/Q4	Not started	
Environment & Place	S106 – New IT System	Q2	Scoping	
Grant Certification		Ongoing	-	-

APPENDIX 2 - EXECUTIVE SUMMARIES OF COMPLETED AUDITS

Summary of Completed Audits since last reported to Audit & Governance Committee May 2023.

2022/23 – completed audits

School Audit 2 22/23

Overall conclusion on the system of internal control being maintained	A
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Governance	R	1	7
Financial Planning & Monitoring	A	0	5
Procurement	A	0	5
Income	A	0	2
Assets	A	0	1
Staffing/Payroll	R	1	10
Unofficial Funds	R	0	1
		2	31

Opinion: Amber	
Total: 33	Priority 1 = 2 Priority 2 = 31
Current Status:	
Implemented	18
Due not yet actioned	4
Partially complete	1
Not yet Due	10

A governance and financial management audit was undertaken at a primary school, with an overall conclusion graded as Amber. The audit was undertaken following the appointment of an Interim Headteacher and covered the financial management practices under the previous Headteacher as well as the arrangements currently in place and being developed. The audit highlighted issues in relation to some of the governance and financial management practices previously in operation, however acknowledged that the Interim

Headteacher had made good progress in addressing these issues, ensuring improved governance and financial management processes are developed and implemented.

Capital Programme – Major Infrastructure 22/23

Overall conclusion on the system of internal control being maintained	A
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Opinion: Amber	
Total: 2	Priority 1 = 0 Priority 2 = 2
Current Status:	
Implemented	0
Due not yet actioned	1
Partially complete	1
Not yet Due	0

A corporate review of Capital Programme governance carried out in 2022 resulted in a revised approach to areas such as decision making, thresholds, and roles & responsibilities. A Strategic Capital Board was established to oversee the Capital Programme, and a capital hub created to improve oversight, reporting and monitoring. The Board is becoming more embedded with continuous improvements being made to enhance the quality and timeliness of information being reported at Board level. There are four programme boards reporting into the new Strategic Capital Board: Highways Maintenance, Major Infrastructure, Digital and IT, and Property. This audit sought to provide assurance over the new governance arrangements in relation to Major Infrastructure, which, as of March 2023, accounts for £65.4m of 2022/23 capital expenditure / £740.1m for the 10-year programme.

The overall conclusion of this audit is Amber. This conclusion is based upon the governance in place at scheme level and the effectiveness of escalation processes and documentation of decision making. Through sample testing of three projects within the Major Infrastructure Capital Programme (covering different geographical areas, budgets, and stages), the audit reviewed the governance arrangements in place to confirm that, at an individual project level, project management and risk management arrangements are operating effectively, and, at senior management level, strategic governance arrangements provide sufficient oversight of the delivery of the Council’s capital programme. This included review of how issues, concerns, and information is escalated and/or flows through the governance structure. The audit also reviewed the adequacy of guidance in place for staff in relation to the management of capital projects.

The audit recognised the ongoing improvements being made to capital governance in this area, noting the development of the Major Infrastructure dashboard over the previous six months, and subsequent reporting to the Strategic Capital Board to provide greater oversight and visibility of the Major

Infrastructure Capital Programme. It was also noted that as of January, the Major Infrastructure Capital Programme Items for Escalation Meeting, a coordination meeting following the six Programme Boards, took on a more formal approach, with a Terms of Reference drafted and minutes now being taken to document discussions held.

Sample testing found the six Programme Boards (each focusing on a different geographical / high level area) to be working effectively in their role of providing oversight on cost control, timescales, and quality of Major Infrastructure capital projects, and delivery of the capital programme in that area.

From review of evidence available, weaknesses were noted in the timeliness of escalation to the Strategic Capital Board of an arising issue for one of the projects reviewed, however it was reported to Internal Audit that discussions around this were held, although had not been recorded in the meeting's minutes. It is positive to note that the developments in reporting referred to above now mean the Strategic Capital Board has oversight of all Red risks identified within projects, improving the mechanisms in place for flagging early warnings and arising issues.

Inconsistencies were also noted in the way contingency is managed. In one case this resulted in an early warning around a forecast budget overspend being reported in error.

The audit noted the development of an extensive Major Infrastructure dashboard, providing detailed information on each project's RAG rating, timescales, finances (covering budget, spend, and forecasts), and identified risks. This easily available information then informs the exception and summary reporting to the Strategic Capital Board, with the ability to drill down to further information if required.

HR Employee Relations 22/23

Overall conclusion on the system of internal control being maintained	G
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
A: Governance Arrangements	G	0	0
B: Operational Processes	G	0	2
		0	2

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

In order to provide assurance and oversight of high-risk employee cases and issues, all cases are RAG rated and recorded on a case management log, with monthly Case Management Risk Group meetings taking place to provide oversight and discuss higher risk cases. Six of these cases were reviewed, covering different service areas, RAG ratings, and case categories, to provide assurance over the processes in place for managing high risk employee relations issues. While weaknesses were noted within some of the cases reviewed, it was positive to note action has already been taken by the new Head of HR Business Partnering & Advisory to strengthen the governance arrangements in place, improving the management and monitoring of cases.

Governance Arrangements

The audit confirmed Case Management Risk Group meetings are taking place on a monthly basis, with appropriate attendance from HR officers as well as representation from OCC's Legal Service. A review of meeting minutes confirmed Amber and Red cases are being discussed as expected, including those sampled as part of the audit.

With regard to the case management log (a spreadsheet maintained to detail all active cases, including their RAG rating, history, and progress updates), sample testing identified some delays in the updating of information and monitoring of cases in 2 of the 6 cases tested.

In discussion with the service, it was reported several new processes have now been implemented to improve oversight and monitoring of cases, including a monthly review of the case management log by the Head of HR Business Partnering & Advisory to identify and escalate any cases that are not progressing as expected, and the automatic regrading of any Green sickness cases to Red, should the sickness exceed three months.

Operational Processes

Sample testing of the six cases taken from the case management log confirmed that, in general, cases are being escalated, monitored, and progressed appropriately. Acknowledging that each case is individual with its own requirements and challenges, exceptions were noted in some instances, including a sickness management case in which a referral to Occupational Health was not made in line with expected timescales, and there was a further delay with the follow up appointment. Another instance noted involved an investigation carried out by an external investigator taking four months (the duration of which the employee's responsibilities were reduced pending the outcome). This was agreed by HR to have taken longer than would be expected. A further instance was also noted in another sickness management

case in which, the employees return to work was delayed pending a manager's availability to carry out the return-to-work interview.

Delays in the resolution of cases were also found to be contributed to by the employee's engagement in two of the cases reviewed. For both of these, employees were asked to complete certain forms (for example a stress risk assessment), however in one case this took six months to be returned, and in the other five weeks. It is noted that while the Council's Managing Sickness Absence Policy it states employees are expected to cooperate with the Council's procedures, there is no further information around how non-engagement will be managed or escalated.

Instances were also identified in which employees on sickness absence reported they had not been made aware of their drop down to half pay, a responsibility of the line manager who is notified via IBC of the payment change date and asked to inform the employee. In one of the instances this resulted in an agreement to continue the period of full pay for an additional two months.

It was noted that reliance has previously been placed on using external parties for legal advice or investigations, however it was reported controls around this have now been tightened, including reviewing at what stage cases should be referred to Legal, and the requirement that any referrals to an external legal party be authorised by the Head of HR Business Partnering & Advisory.

Street Lighting Contract Management 22/23

Overall conclusion on the system of internal control being maintained	G
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Governance	G	0	0
Financial Planning & Monitoring	A	0	4
Procurement	G	0	0
Income	G	0	0
		0	4

Opinion: Green	
Total: 4	Priority 1 = 0 Priority 2 = 4
Current Status:	
Implemented	0
Due not yet actioned	0
Partially complete	1
Not yet Due	3

At the time the audit was initially scoped, there were two street lighting contracts in place. A short-term contract focussed on replacement of street lighting on high energy traffic routes and a long-term contract replacing street lighting in residential areas as well as ongoing maintenance. It was reported that there were issues with performance (due to lack of staff / resource to be able to fulfil their responsibilities as part of the contract) with the short-term contractor, which led to the termination of the contractual arrangement at the end of September 2022. The longer-term contractor has since picked up the additional work.

Contract Governance: It was found that there are clear governance structures in place for the management of the contract with fortnightly meetings in relation to operational contract delivery and quarterly strategic level meetings taking place. Roles and responsibilities of OCC staff overseeing delivery of the works under this contract appear clearly understood. There are mechanisms in place which enable the Council staff to oversee delivery of works against what is planned with opportunities for any issues identified to be raised and resolved through the fortnightly meetings if not prior to that. The links between the outputs required from the contract and the Council's strategic objectives and priorities were also found to be clearly defined (including the priority to "put action to address the climate emergency at the heart of our work" and part of the action required in relation to the Climate Action Framework).

Management Information & Performance Reporting: From review of the quarterly reporting provided by the contractor which forms part of the discussion at strategic level contract meetings, it was noted that the format and way in which some of the performance reporting is presented is difficult to interpret and can appear contradictory. This is an area that is in the process of being developed by the service in conjunction with the contractor, with plans to develop comprehensive dashboard reporting.

Although operational contractor performance is being kept under review within the team, it was noted that sample checking undertaken reviewing completed works is not currently documented, it is therefore not possible to evidence the volume of checking, the outcomes, any patterns or trends or that issues identified are being followed up and addressed. Whilst it was reported that issues noted from sample checking would be discussed at fortnightly operational meetings, it was not possible to evidence this explicitly from the minutes available for review.

It was noted that some contract related documentation, specifically minutes from fortnightly meetings where service delivery is discussed, is not always being saved to the shared drive, instead reported to be being held on individuals "one drives".

Risk Identification & Management: There are appropriate arrangements in place for the management of risks in relation to this contract. Contract level risks have been defined, with frequent opportunities to discuss, update and, where necessary, escalate. At service and directorate level, there is a clear process for the identification and management of risk in relation to this service area and specific to the delivery of the street lighting replacement. It is noted that service level risks in this area are due to be reviewed and updated in June

as part of a business delivery session with Heads of Service across the directorate.

Contract Payments: There is a clear process in place for the tracking, management and payment of street lighting works under the contract with review and sign off by the relevant OCC staff prior payments being made. No issues were noted in relation to budget management.

Young People's Supported Accommodation 22/23

Overall conclusion on the system of internal control being maintained	A
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Governance	A	1	3
Financial Planning & Monitoring	A	0	3
Procurement	A	0	4
Income	R	0	8
		1	18

Opinion: Amber	
Total: 19	Priority 1 = 1 Priority 2 = 18
Current Status:	
Implemented	5
Due not yet actioned	2
Partially complete	2
Not yet Due	10

The Young Persons Supported Accommodation (YPSA) service was remodelled, and the new service commenced in October 2020. The new delivery model for services is intended to ensure that vulnerable young people or young people at risk of homelessness are provided with accommodation, whilst being supported to develop their independent living skills, find employment, education or training. The service is intended to be a short-term intervention which enables the young person to move on into independent accommodation.

The Service has already identified issues in relation to governance and the operational delivery of the YPSA service. The key challenges to the service include the commissioning and provision of suitable placements for the young people. This resulted in a workshop taking place in October 2022 which

involved the relevant senior officers. An action plan was developed to address the identified weaknesses and this is in the process of being implemented. Implementation of the Action Plan will address some of the issues identified in the audit.

A: Governance and Risk Management

A number of the issues identified during the audit in relation to governance and risk management arrangements will be addressed by the completion of the actions agreed in the October 2022 Action Plan. The audit noted that improvements are still required in a number of areas including the development of a commissioning strategy for service provision and review and updating of roles and responsibilities in some areas, these issues and the actions required to address them are covered within the October 2022 Action Plan.

It is positive to note that there are appropriate policies and procedures in place across the YPSA Service which are well communicated internally and externally. Documented guidance on processes for contract management and brokerage are currently being developed and agreed.

It was noted that improvements could be made to the operational and strategic oversight of the service. There was previously a YPSA Service Board which is not currently meeting as its remit is under review. Re-establishment of the YPSA Service Board in a more effective format would assist in providing effective oversight of the governance, risk management and operational delivery of the service. The Service Board could also provide the governance mechanism for oversight of implementation of the October 2022 Action Plan.

B: Reporting and Performance Monitoring

There is a lack of meaningful “whole service” management information and there are no KPIs being reported at a senior level to reflect the performance of the YPSA service. Information is collected from providers for contract monitoring purposes but is not currently collated together into “whole service” information, which is a missed opportunity to measure and monitor whole service performance.

C: Contract Management

It was noted that a number of improvements have recently been made to contract management arrangements which include clear contract management ownership, quarterly contract management cycle of activity and ongoing supplier due diligence checks. It was noted that the Quality & Improvement team have developed a comprehensive “Reporting Requirements” document which sets out the reporting and communication requirements for providers to follow, including who to report to in which circumstances, what information to provide, frequency/timescale, contact details and links to the required documents. This has improved performance reporting and communications from providers. There are some further improvements required to strengthen these arrangements, for example improved assurance on the achievement of contractual KPIs, and monitoring progress of the young people in the pathway.

D: Young Person Placements

There are a number of areas identified where arrangements could be strengthened. The correct referral and approval processes are not always being followed, records of meetings are not kept, and external providers' assessments are not routinely shared with OCC officers. Some examples were identified where the external provider assessments of young people coming into the service did not appear to be complete or have sufficient detail recorded. There is also a lack of assurance over the quality and completeness of assessments carried out by these providers. There is a reported issue of young people coming into the service with higher support needs than their service package is designed for which may impact on how the young person's support needs are delivered as well as impacting on the level of support provided to other young people in that placement. There is an ongoing review of how providers accurately report on young people being ready to move on.

Shared Lives 22/23

Overall conclusion on the system of internal control being maintained	A
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Governance	A	0	2
Financial Planning & Monitoring	A	0	3
Procurement	G	0	0
Income	A	0	2
Assets	G	0	0
Staffing/Payroll	A	0	1
		0	8

Opinion: Amber	
Total: 8	Priority 1 = 0 Priority 2 = 8
Current Status:	
Implemented	6
Due not yet actioned	1
Partially complete	0
Not yet Due	1

Shared Lives offers adults in Oxfordshire with varying support needs the opportunity to live or stay temporarily in a Shared Lives carer's home, or sometimes to be supported in their own home and community, enabling them to live as independently as possible.

The audit of the Shared Lives service was completed at the end of the 2022/23 financial year. It is acknowledged that this has been an unusual year for the team due to the diverting of team resources to support the Council's Homes for Ukraine work for much of the year. This has impacted on the level of resource available within the team to carry out routine shared lives processes. As a result of this, there has been some impact on the timeliness of completion of tasks across carer assessment, review and monitoring processes and the processes in place for the monitoring of individual placements. The team are now making progress in catching up with overdue reviews and visits and this is being monitored by the Team Manager.

Policies & Procedures – It was found that there is comprehensive guidance and information for shared lives carers. Review of available guidance in relation to Shared Lives scheme workers noted that whilst there is guidance, checklists and template documents in place across the majority of key shared lives tasks, there were some areas noted where guidance could be enhanced (for example in relation to the process for the follow up and escalation of vetting check returns and processes following on from panel approval). There is also a need for staff guidance to cover the financial processes undertaken within the team for the set up and close down of long- and short-term arrangements and the processing of expense claims.

Some inconsistencies were also noted in relation to document retention and the saving of key documents to SharePoint. Across a number of different processes, testing identified examples where documentation had not been saved as expected. It is acknowledged that carer casework recording is not yet on LAS which means that there are some inherent weaknesses in terms of being able to track and report on document recording and retention. There is a project to move carer casework recording on to LAS although timescales for this are not currently confirmed.

Vetting & Assessments – Sample testing identified examples where evidence of carer vetting checks appeared to be incomplete. Following review by the Shared Lives Team Manager of these exceptions, it has been reported that this was a document retention issue. There were also examples where it was not possible to evidence that carer agreements and confidentiality agreements had been provided and returned. Discussions with staff over the expected process in this area suggest that some additional guidance around requirements would be beneficial. Following on from the outcomes from audit testing in this area, the Shared Lives Team Manager is implementing revised processes to ensure that there are clearly defined triggers for these tasks as well as tracking to ensure satisfactory completion.

For the sample of new carers reviewed, it was noted that there is evidence of ongoing support and communication between scheme workers and carers throughout the vetting and assessment process. New carers sampled had all been reviewed, discussed and approved by the Panel.

Training & Ongoing Support - Internal Audit assessed the processes for training, reviewing, and re-approving Shared Lives carers to be appropriate and sufficient. As previously noted, it is acknowledged that there have been some delays in relation to these processes due to the impact of the diversion of team resource to the Homes for Ukraine work, however audit testing was able to evidence that there was ongoing support and training provided to the carers sampled.

Shared Lives Placements – The audit noted that there are clear processes and expectations for the support to be provided to service users in shared lives placement. The expected process is documented using compliance tables which are completed by shared lives scheme workers. Sample testing noted gaps in relation to the provision of service user information folders to some of the service users sampled, it was also noted that there were some inconsistencies in the compliance table templates being used. It was reported that issues with the provision of service user information had been identified by the Team Manager earlier in the year and has been discussed at recent team meetings.

Payments & Finance – There are clear processes in place for payment of long- and short-term shared lives placements and for the payment of expenses. Sample testing noted that carers were paid accurately, on a timely basis and that where relevant, payments ended in accordance with the relevant care end date. There are appropriate routine budget monitoring processes in place.

Management Information – It is noted that Directorate level reporting on the Shared Lives service is currently being provided as part of the At A Glance (AAG) reporting which is collated and circulated on a monthly basis. It is reported that the directorate are in the process of developing performance dashboard reporting using PowerBi which will replace AAG reporting.

At a service level, the Shared Lives Team Manager is keen to develop management information and reporting which provides oversight of team performance. Information and reporting requirements are in the process of being considered and confirmed. This will be important in terms of being able to define requirements as part of the development of PowerBi reporting and with the implementation of LAS for carer casework recording.

Providers Quality Assurance 22/23

Overall conclusion on the system of internal control being maintained	A
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
A: Governance & Oversight	A	0	3
B: Contract Management & Quality Assurance Processes	A	0	6

C: Management Information	A	0	4
		0	13

Opinion: Amber	
Total: 13	Priority 1 = 0 Priority 2 = 13
Current Status:	
Implemented	2
Due not yet actioned	3
Partially complete	0
Not yet Due	8

The Quality Improvement Team is responsible for working with care providers across all age groups and types of service provision to ensure they are providing good quality services to the residents of Oxfordshire. For Age Well, the focus of this audit, this includes monitoring visits to providers, as well as working with other teams and organisations to improve the quality of care. This audit therefore reviewed the robustness and effectiveness of the quality assurance processes over the providers in this area.

The audit found good evidence of cross-team working with various established meetings between different services, such as Operational Teams, Safeguarding, and the Provision Hub, to ensure information is shared appropriately. Some areas of weakness noted, including guidance and the methodology for routine provider visits, had already been identified by the service, with action taken to improve such processes. Other weaknesses identified include the documenting of evidence and outcomes relating to monitoring activity, and the consistency of management information being reported on.

Governance & Oversight

A review of guidance available to staff noted several areas that are not covered by current guidance, and further areas where existing guidance requires updating. It is positive to note this has already been recognised by the service, with the Care Governance Framework (which provides an overview of the monitoring processes carried out by the Council) recently refreshed and re-issued as the Quality Improvement Protocol. Work is now underway to document key processes sitting below this, and consideration is being given as to how to make the Protocol available to providers. It was noted that roles and responsibilities between the Quality Improvement Team and the Procurement Hub in regard to contract management are not clearly assigned or documented. Work is ongoing in this area, with workshops held with the Hub and HESC (Health, Education & Social Care Commissioning) to understand roles and responsibilities, and further sessions planned on contract segregation and contract management.

Contract Management and Quality Assurance Processes

Review of routine monitoring activity carried out by the Quality Improvement Team of providers over the past year noted an inconsistent approach to how providers were sampled for review, and how work carried out was documented and evidenced. In discussion with the service, it was positive to note this has been identified, and a new approach implemented. All providers have recently been classified depending on the number of service users supported, with the level of monitoring activity required defined for each category.

In terms of reactive work (for example responding to safeguarding referrals or complaints), weaknesses were also noted in the recording of information and outcomes. From review of five referrals shared by the Safeguarding Team regarding a provider, it was difficult to evidence from the information available how they had been managed and whether the follow up was appropriate, with responsibilities for recording such information unclear. Similarly, from review of five complaints received regarding providers, it was not possible to determine from the Quality Improvement Team's records how the complaint had been managed in three of the cases, with no record of the complaint within the provider's file in one case.

For the traffic light / Serious Concerns and Standards of Care process, while it was positive to see the refreshed Quality Improvement Protocol aligned the traffic light statuses more closely to the Serious Concerns and Standards of Care processes, exceptions were noted during sample testing including a three month delay in moving a provider to a Red traffic light following a 'Requires Improvement' CQC report and warning notice, two cases where it was not possible to evidence the provider had been notified they were now subject to the process, and a case where the provider's action plan could not be provided.

The audit testing carried out confirmed new providers (either applying to join frameworks or being commissioned as a spot contract), had undergone appropriate background checks prior to care placements being made.

Management Information

While a review of internal performance monitoring found management information has been ad-hoc or upon request, it was reported work is underway to develop a series of automated dashboards. This will allow oversight in certain areas across Quality Improvement, with Age Well-specific dashboards overseeing monitoring activity carried out (in line with the new categorisation of providers and resulting review requirements), and of traffic light statuses.

Current performance reporting requirements were found to vary across contracts and care types. For the four strategic partners of the Live Well at Home contract, quarterly KPI meetings could be evidenced as stipulated in the contract, with minutes showing appropriate review and challenge of the information, with agreement of actions documented.

It is recognised that under this contract, ETMS is no longer used to record exact visit times by carers. Instead, providers use their own systems to record visit data, and are required to upload this data to the Council's provider portal every four weeks. It is then the responsibility of the Payments and Systems Data Team to investigate recorded visits that do not match planned care, and

subsequently allow or reject the payment. This specific process was not tested as part of this audit and will instead be reviewed under the 2023/24 Payments to Providers Audit.

From a quality assurance perspective, the Quality Improvement Team will investigate consistent over or under delivery upon notification of concerns in this area (for example, following a complaint), but also monitor a provider's performance through the contract KPIs, which includes "people receiving the service are receiving the correct amount of care required". This metric is measured as the percentage difference between the total care hours commissioned by the Council, and the 'actual' care hours delivered by the provider. Providers are required to report on this figure on a quarterly basis, however it was noted that for two of the four strategic providers (and therefore the only ones currently subject to this level of monitoring), 100% had consistently been reported across the year, which is not in line with how the metric should be measured and had not been picked up during the quarterly review meetings.

For other contracts / care, further consideration is required as to what performance metrics would be meaningful and add value. The Live Well at Home contract allows for 'zonal partners', who would be subject to similar KPI requirements as strategic partners, however no providers on the framework have yet met the requirements detailed in the contract to become a zonal partner. Similarly, for care homes, with the exception of the block bed contract, no reporting metrics are required from homes other than those required by CQC (which would then be reviewed by the Quality Improvement Team as necessary).

2023/24 – completed audits

Business Continuity Planning Review 23/24

Overall conclusion on the system of internal control being maintained	A
-----------------------------------------------------------------------	---

RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Corporate Policy	G	0	1
Management Framework	A	0	4
Business Impact Analysis	A	0	3
Business Continuity Plans	A	1	3
Incident Response	A	0	2

Testing	R	1	1
Pandemic Preparedness	A	0	3
		2	17

Opinion: Amber	
Total: 19	Priority 1 = 2 Priority 2 = 17
Current Status:	
Implemented	0
Due not yet actioned	0
Partially complete	2
Not yet Due	17

An audit on business continuity planning was previously undertaken pre-covid in 2018/19. It identified a number of high risks, and the overall conclusion was red. This current review has found there is a stronger control framework in place and business continuity planning has improved, although risks remain which should be addressed, and therefore new management actions have been agreed. The weakest area remains the testing of business continuity plans as there is no strategy in place and regular testing of plans is not performed.

Business continuity plans were invoked during the covid-19 pandemic. The plans included moving to agile working but scaling this up quickly for the whole organisation was an issue due to the supply of laptop computers and other equipment. Existing agile workers were able to continue working with minimal disruption compared to those who were traditionally office based. Essential teams, such as those involved in community response and resilience, were up and running quickly.

Corporate Policy:

There is a documented Business Continuity Policy which is available on the corporate Intranet and is owned by the Chief Fire Officer, the council's lead for business continuity. A review of the policy found that whilst it covers all relevant areas, it is dated 2019-2022 and refers to supporting the Corporate Plan 2018-2021. It is therefore out-of-date and may not reflect the council's current priorities and objectives.

Management Framework:

Roles and responsibilities for business continuity are defined at a corporate and operational level and members of the Emergency Planning team hold formal business continuity qualifications. There is a Business Continuity Steering Group (BCSG), who are responsible for embedding business continuity across the council. A review of the BCSG identified the following:

- Each directorate/service area is represented apart from Law & Governance and Strategy, Insight & Comms, who because of staff changes are represented by the Emergency Planning Officer. Service

area leads should be identified as soon as possible for these two areas to ensure there is local ownership and engagement.

- Meetings are not recorded and hence attendance cannot be confirmed or that any issues/actions raised are subsequently followed up.
- Some BCSG members have not received any formal training in their role and hence may not have the skills to lead on business continuity for their respective areas.

There is also no formal reporting on business continuity at a directorate level and hence leadership teams may be unaware of any gaps in planning within their areas which need to be addressed.

Business Impact Analysis:

A Business Impact Analysis (BIA) is used to identify all critical services and activities and underpins the business continuity planning process. There are 13 BIA's for directorates/service teams, which are based on a template supplied by the Emergency Planning team. A review of the BIA template found that it includes key information required for business continuity, such as the identification of critical services/activities, the impact of their loss over an increasing timeline, Maximum Acceptable Outage (MAO) and the Recovery Time Objective (RTO). All BIA's are required to be signed-off at Director/Head of Service level and this was tested and confirmed.

A review of BIA's found that one has not been completed for Registrations & Coroners and Museums, and others have not been reviewed annually to ensure they are current and valid. The reporting and logging of business continuity risks also needs to be re-affirmed with BCSG as we found that not all members are aware of the agreed procedure i.e. they should be logged on local risk registers.

Business Continuity Plans:

The BIA's identify the number of Business Continuity Plans (BCP's) in each directorate/service area. In total, there are over a 100 BCP's across the council. We sample tested 10 plans and confirmed each has a nominated owner and has been reviewed in the past 12 months. All BCP's should be formally signed-off and approved by the plan owner but our testing identified three out of 10 plans had not been approved and one which has been updated since approval and not submitted to the Emergency Planning team. All plans should be approved to ensure they are formally agreed. There are at least 11 service areas/teams, mainly in Libraries and Museums but including one each in CEF and Adults, that do not have a BCP and hence may not be able to maintain their critical services.

The testing of BCP's found that some are not based on the corporate template and thus do not capture all relevant details. We also found gaps in the template itself, such as a lack of action cards, staff/supplier contact details or where they can be found and responsibilities for internal/external communications. The recovery actions identified in some plans for loss of ICT and loss of telephony are also based on assumptions which may not be realistic.

Critical suppliers and partners are identified in BIA's but beyond a contractual requirement to have business continuity in place, no assurance is sought that they maintain and test their plans. Secondary supply sources are also not

identified for key services/products and this presents a risk of a supply chain failure impacting key council services/activities.

Incident Response:

An Incident Management Framework (IMF) is documented and provides details of how to respond and recover from major incidents. A review of the IMF found that it covers many of the areas we would expect to find, although there are some gaps and areas which should be further defined, such as the use of action cards for command structures and media communications. Formal debriefs are not held at the end of all major incidents and when they have been performed they are not completed on a timely basis to ensure any lessons learned are captured and incorporated within the IMF.

Testing:

The testing of business continuity plans remains an area of risk. There is no formal testing strategy or plan giving guidance on the frequency, scope and type of testing that should be performed. We found that where service areas have tested their plans in the past 12 months, there has been no formal output to show what was tested, who was involved, which scenario was used and more importantly any lessons learned.

Pandemic Preparedness:

Responsibilities for pandemic preparation and response planning are defined within Public Health and there is a health protection risk on the local risk register. The Director of Public Health chairs a Health Protection Forum, which includes partner organisations, and has a remit to ensure sufficient plans are in place to prevent and manage outbreaks of infectious diseases.

There is a documented Human Infectious Diseases Response Framework (HIDRF) which was approved in May 2022 and covers key responsibilities, activation, outbreak management, recovery and identifies key partner organisations. We have identified aspects of the HIDRF which need to be reviewed and updated, including responsibilities assigned to the BCSG, to ensure it aligns with the IMF and BCP's.

A lesson learned review of the response to covid-19 was performed in 2021. A formal report was produced that identifies a number of key learnings, but they were not recorded in an action plan and followed up. There was also a requirement for BCP's to be updated to include mitigations against another outbreak of an infectious disease. However, we found a number of plans do not currently have this information and the BCP template itself has not been updated to reflect the requirement. This should be addressed to ensure the council is better prepared to respond to any future pandemic or similar threat.

Parking Contract Management 23/24

Overall conclusion on the system of internal control being maintained	G
-----------------------------------------------------------------------	----------

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

The audit reviewed the robustness of contract management arrangements in place for the contracts relating to parking enforcement and management. The overall conclusion of the audit is **Green**, noting a strong system of contract governance in place. Performance is monitored through reports and regular meetings with the contractor. Income and expenditure are accurately recorded on a budget tracker that enables appropriate budget monitoring and oversight. The audit found that payments to the contractor are accurate and timely, and the overall annual income remains higher than forecasted.

Pensions Administration – IT Applications Review 2023/24

Overall conclusion on the system of internal control being maintained	A
-----------------------------------------------------------------------	----------

RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Logical Security	A	0	2
Access Rights	G	0	1
System Administration	A	0	1
Audit Trails	G	0	0
Backups	A	0	1
System Support	G	0	0
Security Assurance	G	0	1
		0	6

Opinion: Amber	
Total: 6	Priority 1 = 0 Priority 2 = 6
Current Status:	
Implemented	0
Due not yet actioned	0
Partially complete	0
Not yet Due	6

Several of the areas we reviewed are well managed and controlled. The main risks identified is a lack of multi-factor authentication on systems that are accessible over the Internet and a lack of assurance over data backups taken by the supplier.

Logical Security:

There is a two-stage login process to the system. The main access is based on username and password authentication and is restricted to the OCC corporate network. There is a secondary way of accessing the system, which was established as a backup, and is accessible outside the corporate network. This method is also based on username and password alone and does not have multi-factor authentication (MFA) in place. MFA is a key security control for authenticating remote users on the Internet and preventing unauthorised access and cyber-attacks. The current system password policies are also not compliant with the corporate password policy and recommended good practice.

Access Rights:

Access rights within the system are defined using “roles”. We reviewed a sample of users and their roles and no exceptions were identified. The roles can be setup at a granular level but there is no documentation showing what rights they provide, which could lead to new users being allocated incorrect roles and thus excessive access. The review of user access performed by the Technical Manager is also not evidenced.

System Administration:

System administration access is limited to two members of the Pensions team. The two administrators have full access to the system, including payroll, and controls are in place to identify any unauthorised changes to the payroll by these officers. We found these controls are not working effectively and should be reviewed and re-designed.

Audit Trails:

The system maintains an audit trail of all user access and changes to data, which goes back to when the system was originally implemented. Audit reports can be run using search facilities but reporting is slow and not user friendly. The supplier is addressing this by developing a new reporting tool that is available on their portal.

Backups and Disaster Recovery

The system is cloud hosted and hence the supplier is responsible for taking data backups and for IT disaster recovery. The contract for the system says the supplier will take secure backups of data but no details are provided beyond

this on retention, testing, storage or recovery. Similarly, the contract says the supplier has a disaster recovery plan but no details are given. These areas should be confirmed with the supplier to ensure the risk of data loss and/or system failure are being managed.

System Support:

There is a support and maintenance contract for the system which is valid until August 2024 and includes an option for an extension beyond this. The Pensions service are running the latest version of the system and we confirmed there are sufficient licenses for the current number of users. All incidents and service requests are logged on the supplier's support portal and there were six open tickets at the time of the audit. One related to a problem which will be fixed in the next version of the system and all others are being progressed by the supplier.

Security Assurance:

All key third-party suppliers claim to hold various information/cyber security certifications but evidence is not always sought to confirm they are current and valid. On a positive note, the main system supplier commission an annual technical review of their cyber security and share a summary of the report with the Pensions service. No critical or high rated issues were identified in the last test in February 2023.

APPENDIX 3 – As at 08/08/2023 - all audits with outstanding open actions (excludes audits where full implementation reported):

Report Title	ACTIONS						Not Due for Implementation	Not Implemented	Partially Implemented
	P1 & P2 Actions			IMPLEMENTED					
	1	2	Total	1	2	Total			
OCC Adults CM & QA 22/23	0	13	13	-	2	2	8	3	-
OCC Business Cont 23/24	2	17	19	-	-	-	19	-	-
OCC Capital Majors 22/23	0	2	2	-	-	-	1	1	-
OCC Carterton Comm College 20/21	4	16	20	4	15	19	-	-	1
OCC Childrens Finances 22/23	0	12	12	-	1	1	6	3	2
OCC Client Charging and Prov Payments 2019/20	0	21	21	-	20	20	1	-	-
OCC Climate Audit 22/23	5	12	17	1	3	4	9	3	1
OCC Controcc Payments 19/20	4	18	22	4	17	21	-	-	1
OCC Controcc Payments 2122	0	9	9	-	5	5	-	2	2
OCC Covid Payments Audit 2020/21 – 85% Transport Payments	0	5	5	-	1	1	4	-	-
OCC Cyber Security (Ransomware) 22/23	1	6	7	1	5	6	-	1	-
OCC Cyber Security 21/22	2	11	13	2	10	12	1	-	-
OCC Direct Payments 22/23	0	11	11	-	2	2	7	-	2
OCC Educ IT System – processes 22/23	0	5	5	-	3	3	-	-	2
OCC Five Acres School 21/22	2	9	11	2	8	10	-	-	1
OCC Fleet Mgmt Compliance 21/22	0	5	5	-	4	4	1	-	-
OCC FM Follow up 22/23	0	13	13	-	7	7	6	-	-
OCC Gartan Payroll 21/22	1	34	35	1	25	26	4	-	5
OCC GDPR 21/22	1	11	12	1	7	8	-	2	2
OCC GIS IT Application 22/23	0	11	11	-	10	10	-	1	-
OCC HR Contract Management 22/23	0	1	1	-	-	-	-	1	-
OCC HR Employee Relations 22/23	0	2	2	-	1	1	1	-	-
OCC IT Asset Management 20/21	0	1	1	-	-	-	1	-	-

OCC LAS IT Application 22/23	0	9	9	-	7	7	2	-	-
OCC Leases 22/23	0	10	10	-	6	6	3	-	1
OCC Longfields School 22/23	2	31	33	2	16	18	11	3	1
OCC M365 Cloud 22/23	0	11	11	-	8	8	1	2	-
OCC Music Service Follow Up 22/23	0	17	17	-	15	15	1	1	-
OCC OSJ Contract Mgmt 2020/21	3	18	21	1	18	19	-	-	2
OCC Payments to Providers 21/22	0	6	6	-	5	5	-	-	1
OCC Pensions Admin 21/22	0	5	5	-	4	4	1	-	-
OCC Pensions Admin 22/23	0	3	3	-	-	-	2	1	-
OCC Provision Cycle 2021/22	0	19	19	-	17	17	2	-	-
OCC Risk Management 20/21	0	14	14	-	10	10	2	-	2
OCC S106 21/22	0	6	6	-	1	1	4	-	1
OCC SEND 2020/21	14	27	41	14	26	40	-	-	1
OCC SEND follow up 22/23	1	5	6	-	1	1	5	-	-
OCC Shared Lives 22/23	0	8	8	-	6	6	1	1	-
OCC Street Lighting Contract 22/23	0	4	4	-	-	-	3	-	1
OCC Thomas Reade School 22/23	4	34	38	4	30	34	3	-	1
OCC Treasury Mgmt 21/22	0	2	2	-	1	1	1	-	-
OCC Web Portals 20/21	0	9	9	-	8	8	1	-	-
OCC Wellbeing and Sickness Mgmt 21/22	0	6	6	-	4	4	1	-	1
OCC YPSA 22/23	1	18	19	1	4	5	12	2	-
Purchasing (inc Acc Payable) 2017/18	0	2	2	-	1	1	1	-	-
Samuelson House 2018/19	0	5	5	-	4	4	-	-	1
TOTAL	47	514	561	38	356	394	126	27	32

AUDIT & GOVERNANCE COMMITTEE **20 September 2023**

Report of the Audit Working Group 13 September 2023

Report by Director of Finance

RECOMMENDATION

1. The Committee is RECOMMENDED to note the report.

Executive Summary

2. The Audit Working Group (AWG) met on 13 September 2023. The group received a further update on the on the implementation of actions from the previous internal audit of Fleet Management Compliance 2021/22, and the implementation of the new One Fleet Strategy. The group received a briefing on the Capital Asset Disposal Process.

Introduction

3. Attendance:
Full Meeting: Chairman Dr Geoff Jones. Councillors: Roz Smith, Brad Baines, Judy Roberts, Yvonne Constance OBE

Officers: Full meeting: Shilpa Manek, Committee Officer, Katherine Kitashima, Audit Manager, Paul Grant, Head of Legal

Officers: Part meeting: Lorna Baxter, Director of Finance, Vic Kurzeja, Director of Property, Mark Smith, Strategic Fleet Manager

Apologies: Sarah Cox, Chief Internal Auditor, Ian Dyson, Assistant Director of Finance, Anita Bradley, Director of Law & Governance

Matters to Report:

Internal Audit of Fleet Management Compliance 2021/22

4. Officers previously attended the AWG in April 2023 to provide an update on the implementation of actions from the audit of Fleet Management Compliance 2021/22 and the implementation of the One Fleet Strategy. The group had requested a further update on the implementation of "One Fleet" to be brought back to the September 2023 AWG meeting.

5. The audit had identified instances of non-compliance with both legal and safety requirements, supporting the need for the new approach. It also highlighted that due to the uncoordinated approach to fleet management, there was no Council-wide assurance or information available on the management and safety of the Council's fleet. The AWG had previously noted the actions taken by officers to address the weaknesses identified with the "One Fleet" approach to fleet management going forward, including the implementation of a new fleet management IT system, and a new procurement strategy.
6. The AWG noted that the implementation of "One Fleet" will facilitate improved oversight of fleet assets and ensure greater consistency in relation to vehicle procurement, management and disposal. The group were informed of the challenges with the implementation of the remaining areas where improvements are required. This included resolving compatibility issues in fully implementing the fleet IT system. The group will be updated on the full implementation of the remaining actions through the routine Internal Audit follow up process. The group requested a more general update to be brought to a future meeting covering the role of IT in the procurement and project management of new system implementations and associated governance arrangements. This is planned for the November 2023 meeting.

Capital Asset Disposals Process

7. Officers provided the group with a briefing on the Capital Asset Disposal Process. This included that all disposals are in line with the Council's Property & Asset Strategy, the Council's Capital Governance processes, financial regulations, and relevant approvals. The group considered specifically the Rewley Road proposal and officers provided an update on the application of the governance arrangements in line with the Capital Asset Disposal Process.
8. The group were satisfied with the governance arrangements in place for Capital Asset Disposal and the next governance steps outlined for the Rewley Road proposal.

Financial Implications

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

Comments checked by: Lorna Baxter, Director of Finance
lorna.baxter@oxfordshire.gov.uk

Legal Implications

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

Comments checked by: Paul Grant, Head of Legal
paul.grant@oxfordshire.gov.uk

Lorna Baxter
Director of Finance

Annex: None
Background papers: None

Contact Officer: Sarah Cox, Chief Internal Auditor.
Email: sarah.cox@oxfordshire.gov.uk

September 2023

Next AWG meeting: 8 November 2023

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Divisions Affected – All

ITEM 13

AUDIT and GOVERNANCE COMMITTEE

20 SEPTEMBER 2023

RISK MANAGEMENT OVERVIEW

Report by Lorna Baxter, Director of Finance

RECOMMENDATION

1. The Committee is RECOMMENDED to
 - To approve the Risk Management Strategy 2023 2024

Executive Summary

1. This report sets out updates to the Risk Management Strategy 2023 2024 and an overview of the latest strategic risk register which contains the Council's most significant risks. The strategic risk register is closely managed by the Council Management Team and reported into the Strategic Leadership Team as part of the Council's Business Management and Monitoring Reports. These combined reports contain performance, risk and finance progress updates against the delivery of the current strategic plan priorities.

Introduction

2. The Oxfordshire County Council Risk Management strategy is the overarching framework of the strategic and operational risks are management process across the council. The strategy is reviewed and updated on an annual basis. This annual review ensures the strategy is linked to the budget and business planning process, the strategic plan and captures any external influence that may impact on the risk management process.
3. The current 2022 – 2025 Strategic Plan includes nine priorities, leading positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county.
4. The council has an action plan linking to the recent audit, whereby the Performance and Insight team are working with services to assess training needs and embed the risk management process across the organisation.

Key updates

5. The annual review reflects continual learning and works closely with actions, and also reflected learning from recent training completed.
6. Councillor training was held earlier in the year (June 2023) as part of the Audit and Governance Committee. This was held virtually and recorded covering the key role aspects supporting the overarching strategy and linking to the council's strategic priorities.
7. The Strategic Leadership Team have received the annual risk workshop during December 2022, this includes a thorough review of all strategic risks. The next workshop is due to take place in the October of this financial year.
8. A number of training sessions have also happened at Directorate Leadership Team (DLT) sessions to review and discuss operational risk, awareness of the escalation process and strategic risks for their service area.
9. The consistent approach of using the operational and strategic risk templates has been embedded and updated on the intranet. These simple templates reflect the new Strategic plan nine priorities to ensure all risks align appropriately to the relevant priority/outcomes.
10. The Performance and Insight team have been developing the risk reporting within the same IT system that the council uses for performance reporting. This is developing well and will look to link risks to the performance measures to enable direct impact to be identified and addressed.
11. The team are also working closely with DLT's to discuss performance and risks and the proactive management of risk actions. Reporting of this will be further developed through this financial year.
12. The system and reporting developments will enable improved reporting and awareness
13. As part of continual improvement and review, the risk scoring has been updated to reflect the impacts of financial effects. This has been reflected as part of templates and will be discussed at DLT meetings.
14. The Performance & Insight team are responsible for collating and reporting the Business Management and Monitoring report, once this team is fully resourced, further training will be taking place within this team and regular sessions available for services to attend. Training will be taking place in March 2024.

Strategic Risk Register

15. The term "Strategic risk" refers to both strategic risks (risks to the Council's strategic objectives) and operational or programme/project risks which have been escalated due to the severity of their likelihood and/or impact. It does not necessarily include risks to the community, which are managed through the Community Risk Register, overseen by the Local Resilience Forum, (of which the Council is a member).
16. The Strategic Risk Register records the risks identified as requiring the most senior management attention. The Strategic Risk Register is reviewed monthly by Council Management Team, and bi-monthly by Strategic Leadership Team, Informal Cabinet, Cabinet and is also an agenda item for the performance and corporate services overview and scrutiny as part of the Business Management and Monitoring report.

17. The high-level overview of the Strategic Risks will be reported publicly as part of the Business Management and Monitoring Report pack which goes to the chairs of overview and scrutiny committees and Cabinet.
18. The bi-annual review of the strategic risks will occur during quarter three of this financial year and again in quarter four linking across to the refreshed strategic plan priorities for 2024/25.

Corporate Policies and Priorities

2. The risk management process links to all nine of the strategic priorities. All templates include the link to the strategic priorities to ensure risks are identified with any effect to priorities possibly not being delivered.

Financial Implications

3. There are no significant financial implications from this paper

Comments checked by:

Ian Dyson, Assistant Director finance, ian.dyson@oxfordshire.gov.uk

[Legal Implications]

4. There are no significant legal implications from this paper

Comments checked by:

Anita Bradley, Director of Law & Governance and Monitoring Officer
Anita.Bradley@oxfordshire.gov.uk

Risk Management

5. There are no significant risk implications from this paper.

Louise Tustian, Head of Insight and Corporate Programmes.

Contact Officer: Louise Tustian, Head of Insight and Corporate Programmes
Louise.Tustina@oxfordshire.gov.uk

August 2023

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Risk Management Strategy

2023 - 2024

ANNEX 1

Owner: Lorna Baxter, Corporate Director – Finance
Authors: Head of Insight and Corporate Programmes
Date of next review: March 2024

Version History:

Version	Date	Section	Reviewer	Description of Amendment
0.1	16 May 2019	All	Ian Dyson	Version created
0.2	1 Aug 2019	All	Claire Taylor	Full review
0.3	14 Aug 2019	All	Steven Fairhurst Jones	Administrative review
0.4	29 Aug 2019	3	Robin Rogers	Minor revisions
0.5	22 Sep 2019	All	Steven Fairhurst Jones	Revisions prompted by Audit & Governance Committee, 11 Sep
1.0	20 Oct 2019	All	Steven Fairhurst Jones	Version published following Cabinet approval on 19 Oct
1.1	24 Mar 2021	All	Louise Tustian	Review and update of titles and next review dates.
1.2	31 Mar 2022	All	Louise Tustian	Revision and minor updates
1.3	31 Mar 2023	All	Louise Tustian	Revision and minor updates
1.4	31 Aug 2023	All	Louise Tustian	Minor updates reflecting reporting and impact updates.

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Section 1: Introduction

1.1 An overview of Risk Management

This strategy outlines the overall approach to risk and opportunities management for Oxfordshire County Council.

The aim of the risk management strategy is to ensure the Council identifies and manages risk, especially with regards to those risks (both financial and non-financial) that may have an impact on the performance of the Council as a whole and, in particular, on its ability to deliver its strategic priorities and financial sustainability.

Risk management is recognised as being concerned with both the positive and negative aspects of risk – that is to say, opportunities as well as threats. This strategy therefore applies to risk from both perspectives.

Risk can be defined as:

“an uncertain event or set of events that, should it occur, will have an effect (positive or negative) on the achievement of the Council’s objectives, performing its duties or meeting the expectations of its stakeholders”

Simply, negative risks might threaten the delivery of objectives or the resources required to achieve objectives. On the other hand, positive risks – opportunities – are those where the benefits of taking a risk are greater than the benefits or costs of not taking it.

The Council is aware that threats will always arise, and that risk associated with this cannot be fully eliminated, only managed to an acceptable level. Within this context the Council is committed to managing risk in order to reduce the impact on the organisation, its priorities and service provision.

Risk management will be embedded within the daily operations of the Council, from strategy and policy formulation through to business planning and general management processes. It will also be applied where the Council works in partnership with other organisations, to ensure that partnership risks are identified and managed appropriately.

Through understanding risks, decision-makers (councillors and officers) will be better able to evaluate the likely impact of a particular decision or action on the achievement of the Council’s strategic priorities.

1.2 The Risk Management Framework

Oxfordshire County Council is committed to ensuring risk management is embedded across the whole organisation. For risk management to be successful, it is imperative that there is a single, yet flexible, approach for the management of business risk, adopted through all levels of the organisation.

The Council's risk management framework follows good practice guidance to help the Council to be an effective and efficient organisation. Councillors and officers are supported in this activity by the Performance and Insight Team, which maintains and promotes the risk management framework, which includes:

- Risk Management Strategy
- Risk Management Action Plan
- Risk Management Tools and Guidance
- Risk Management Training
- Risk Assurance Statement

Effective risk management is an important part of corporate governance, performance management and financial planning. It adds value by:

- raising awareness of significant risks with priority ranking assisting in the efficient control of the risks
- allocating responsibility and accountability for risks and associated controls and any actions required to improve controls
- aiding the process of strategic and business planning
- identifying new opportunities and supporting innovation
- providing a framework for the effective management of strategic risks
- aiding effective partnership working, particularly in terms of identifying shared risks

Primarily, councillors and senior leaders of the organisation will be focused on the strategic and business critical risks that could impact on the achievement of objectives or successful delivery of outcomes. Collectively these are known as "Strategic risks" and are managed via the Strategic Risk Register.

More detailed operational risks will be the primary concern of services and functions, where managers will control and monitor their risks and escalate these to a strategic level if the risk is no longer appropriately contained and managed at an operational level.

Identified risks and controls are managed through risk registers and should be regularly discussed, reviewed and updated. Frequent risk reporting takes place across all levels of the organisation.

The Performance and Insight Team has a key role to play in supporting the operating principles of the Council and helping to achieve the strategic aims and priorities by providing oversight, challenge and assurance that risk is being effectively managed across the organisation.

1.3 Strategy Objectives

The objectives of the Risk Management Strategy are to:

- support understanding and consistent implementation of the Council's approach to risk management
- raising awareness of significant strategic risks assisting in the efficient control of the risks
- facilitate compliance with best practice in corporate governance, which will inform the Annual Governance Statement (issued with the annual statement of accounts)
- support the use of standard risk registers that
 - identify and assess all strategic risks and opportunities to assist the Council in achieving its strategic priorities through proactive risk management
 - rate all significant risks in terms of likelihood of occurrence and potential impact upon the Council and ensure effective controls are in place to reduce significant risks, to offer assurance that these controls are effective
 - allocate clear ownership, roles, responsibilities and accountability for risk management
- ensure that good quality risk information is provided to the Senior Leadership Team (SLT), senior managers and councillors, providing a framework for assurance that the controls and actions identified to reduce a risk are operating effectively.

1.4 Risk Appetite

Risk management should not focus on risk avoidance, but on the identification and management of an acceptable level of risk.

The term for the general level of risk we find acceptable across the whole Council is "risk appetite".

Risk appetite means "the amount and type of risk that an organisation is willing to take in order to meet its strategic objectives".

This also sets the tone of our approach to risk, which helps to achieve an appropriate balance between caution and innovation.

The Council aims to proactively identify, understand and manage the risks inherent in services and associated with business/service plans, policies and strategies. We do this to support responsible, informed risk taking and, as a consequence, aim to achieve measurable value. The Council provides for a supportive culture but will not support inappropriate risk taking.

Oxfordshire County Council will use risk management to add value, aiming to achieve a balance between under-managing risks (i.e. being unaware of risks

or having little or no control over them), and over-managing them (i.e. a resource heavy and bureaucratic level of management and control which could stifle innovation and creativity).

Appropriately managed and controlled risk-taking and innovation will be encouraged where it supports the delivery of the Council's strategic priorities.

Particular focus will be on the Council's ambitions for increasing income generation and self-sufficiency. This might be achieved through, for example, sound investments, effective asset management or commercialisation opportunities.

Any risks associated with these ambitions will be managed through the appropriate mechanisms, ensuring due diligence has taken place. These include sound business cases, effective project management and working with external partners for specialist advice. Channels will be in place to report risks into the relevant management groups and democratic committees to ensure full transparency and allow any actions to be taken as necessary.

1.5 Embedding Risk Management

Risk Management is a standing item on the Corporate Management Team (CMT) agenda as part of the monthly business management and monitoring reports. This ensures that identification and consideration of risk, corporately and across services, is emphasised and highlighted regularly. Risks can be escalated at any point to CMT to discuss and make a decision as to whether the risk is a Strategic risk or should be managed at an operational level.

Risk is reported to Cabinet as part of an integrated budget, performance and risk framework. This ensures that strategic risks are kept in focus by the relevant lead cabinet portfolio holders.

The Audit and Governance Committee (see section 3.2 below) is supported by the Audit Working Group, which receives regular risk management updates and periodically reviews the Strategic Risk Register. This scrutiny of risk ensures there is both senior officer level and political commitment to effective risk management.

The inclusion of risk registers within service areas and risk logs in key programmes and projects seeks to reinforce the importance of assessing and being aware of the risks associated with each service and major project. Key operational risk management activities should be included within service plans and progress monitored at Directorate level meetings. As such the integration of risk into business planning, strategic priorities and performance management is an essential part of the drive to embed risk management.

Activities such as training, communication and clear risk management support arrangements help to embed risk. The following summarises key activities to be undertaken to ensure risk management is embedded across the Council:

- A monthly review of the Strategic Risk Register by Corporate Management Team (CMT), who takes responsibility for ensuring that management actions highlighted in the risk registers are implemented
- Risk management and risk escalation awareness training sessions are held annually and will be facilitated for councillors and officers.
- A process of annual review is undertaken by SLT to ensure the Strategic Risk Register remains up to date and that obsolete risks are removed.
- An officer working group will be set up to embed, review and develop risk practices. Operational and Strategic risks are to be discussed as appropriate and ensure officers have the necessary training.
- Internal Audit will be asked to give assurance with regards to risk management structures and processes.

Section 2: Risk Management Processes

2.1 The Risk Management Process

Risk Management follows a four stage process:



The risk management process applies equally to threats and opportunities. Risk management is a comprehensive process that helps the Council meet its objectives. It helps the Council avoid issues, losses and situations that could result in failing to meet strategic priorities, failure of corporate systems or failure of significant partnerships, services, programmes and projects.

To ensure this process is effectively undertaken the Council maintains and reviews a register of Strategic risks and opportunities which are linked to strategic business priorities.

Ownership at SLT level is assigned for each risk. Risk owners may delegate the management of each risk to an appropriate officer. SLT and CMT identifies risks and reviews the register. The Council's committees also undertake a monitoring and oversight role on a regular basis.

2.2 Identifying Risk and Opportunity

The process of identifying risk is both formal (as part of business and project planning) and informal, as part of everyday activity (operations/projects). This section sets out the organisational process for identifying risk. However, it must also be recognised that councillors and staff should be continuously risk aware and as such may identify, assess and add risks to the register at any time.

For any risk identified the following should be considered:

- The scope of business likely to be affected by the risk
- An assessment of the risk's likelihood and impact
- The identification of key controls currently in place to manage the risk
- Assurances about the key controls that have already been established
- Gaps in key controls
- Gaps in assurance
- Additional management actions which may further reduce the risk
- Allocation of responsibility for the implementation of those additional control management actions and (where possible) an implementation date

For each opportunity identified the following should be considered:

- Details of the opportunity identified
- Allocation of responsibility for the opportunity
- Any additional risks that this opportunity raises (including financial)
- Actions necessary to make use of the opportunity and mitigate any additional risks, if appropriate.

The different types of risk

Strategic Risks: risks that are significant in size and duration and will impact on the performance of the Council as a whole, and in particular on its ability to deliver its strategic priorities. This may include operational risks escalated to the Strategic level due to the scale of their impact.

Operational Risks: risks affecting systems or processes that underpin the organisation's overall governance, operation and ability to deliver services. These may be located within a single service or directorate or span more than one service area.

Strategic risks

Strategic risks are owned by a SLT member and managed by a senior manager. Strategic risks are distinct from risks which impact directly on the community, such as flooding, pandemic disease or fuel shortage, although a

community risk may also be a Strategic risk, depending on its impact on the Council. Community risks are managed in the Community Risk Register by the Thames Valley Local Resilience Forum, of which the Council is a member.

Strategic risks will be fully reviewed by SLT on an annual basis in the fourth quarter as part of the business planning process for the forthcoming year. This provides a clear opportunity to identify new risks and opportunities. The result of this discussion will also be considered by the relevant Council committees.

CMT review strategic risks as part of the monthly business management and monitoring reports and escalate any issues to SLT.

At any point in the year SLT, CMT and Council committees may identify new risks. If this is the case the risk assessment method should be followed, and the Performance and Insight Team would add the new risk to the register.

Operational Risks

Operational risks should be identified and owned by the relevant service, led by the senior manager. The annual service and resource planning process provides an opportunity to fully review all current operational risks, delete risks that are no longer relevant and identify any new risks. However, the identification of risk is not limited to a single point in the year and new risks may be added at any time.

The Performance and Insight Team can support services by running risk workshops as required. The team can attend DLT meetings to assist in identifying risks and to review the management of operational risks alongside performance updates.

Programme / Project Risks

Risk management should be incorporated into programme and project management from the outset. All programmes/projects should undertake full risk assessments. The size and scope of the project will dictate the best way of managing the risks.

All significant programmes and projects should use a risk log, to be managed by the programme/project manager and reviewed by the relevant board.

For programmes and projects with significant value or strategic importance to the Council as a whole, additional requirements are in place so that:

- The high-level risk and its controls will be recorded and managed through the Council's Strategic Risk Register. Detailed risks associated with the programme/project will be recorded in its risk log.
- Risk should be a standing item on each programme/project board meeting to review existing risks and the effectiveness of their controls and to identify any new risks.
- Risk management in programmes and projects will be undertaken by the Programme or Project Manager.

For minor projects (low value or single service based) a risk log should be maintained as part of good project management. However, it is unlikely that the project risks will appear on the Strategic Risk Register unless they have the potential for significant health and safety or service provision risks, or potentially significant financial impact. If this is the case, then the approach set out above with regards to significant programme / project risks should be followed.

2.3 Assessing Risk

Once a risk has been identified (of any type, Strategic, operational or project) it needs to be assessed. The assessment process considers the likelihood that the risk may occur and its potential impact. This allows for risks to be ranked and prioritised, as not all risks represent equal significance to the councils.

The council uses a risk scoring matrix to work out the inherent risk score (likelihood' times the 'impact'). The inherent risk score helps to make decisions about the significance of risks to the organisations, how they will be managed, the controls required and the treatment of the risk.

The owner of the risk undertakes this assessment. For a Strategic risk this is checked by the Insight team, for programme/ project risks by the relevant board and for operational risks by the Assistant Director.

		Probability				
		Remote 1	Unlikely 2	Possible 3	Probable 4	Highly Probable 5
Impact	5 Catastrophic	5	10	15	20	25
	4 Major	4	8	12	16	20
	3 Moderate	3	6	9	12	15
	2 Minor	2	4	6	8	10
	1 Insignificant	1	2	3	4	5

Inherent Risk Score	How the risk should be managed
High Risk (16-25)	Requires active management Risk requires active management to manage down and maintain the exposure at an acceptable level. Escalate upwards.
Medium Risk (10 -15)	Contingency Plans A robust contingency plan may suffice together with early warning mechanisms to detect any deviation from the profile.
Low Risk (1 – 9)	Good Housekeeping May require some risk mitigation to reduce the likelihood if this can be done cost effectively, but good housekeeping to ensure that the impact remains low should be adequate. Re-assess frequently to ensure conditions remain the same.

The risk management process guide and 'new risk template' explain in greater detail what makes up the likelihood and impact scores.

The inherent risk score will determine how the risk is controlled and managed with treatment, toleration, transfer and terminate the main options (2.4 refers).

Once controls and actions to mitigate the risk have been identified a net risk score should be assessed. The inherent and net risk scores, along with the controls and actions then form the basis of reviews.

Organisational risk profile

Once Strategic risks and mitigating controls/actions have been assessed the results are then plotted on a risk matrix, included as part of the Strategic Risk Register. Service/project risks may be plotted in a similar way if required.

2.4 Managing and Controlling Risk

Once risks have been identified and assessed, the next step is to control and manage them. Where risks are negative (threats), this will involve the consideration of cost-effective action aimed at reducing the inherent risk rating. These management actions should be focused on gaps in risk controls or assurance. For positive risks (opportunities), this will involve considering actions aimed at realising the potential benefits.

The proposed action(s) to control the risk will then be mapped against the specified risk together with an implementation date, and a named person will be designated as responsible for 'owning' the risk. The 'net' risk rating is the assessment of the risk after these controls/actions have been put in place.

These actions/controls should be included in risk documentation and/or service plans. Where a risk is associated with a programme or project it should be entered into the relevant risk log.

Managing risk is an ongoing process. Commentary provided as part of the risk review process should reflect activity taken within the period to control the risk.

The Four Ts

The level of the inherent risk will help determine the best treatment for a risk, whether Strategic or operational. The risk owner has a number of options:

Tolerate: The Council may decide to tolerate a risk where, for example:

- The risk opens up greater benefits
- The risk is already effectively mitigated by controls, even if it is high risk
- The risk cannot be mitigated cost-effectively i.e. the cost of mitigating it would be greater than the cost of the risk materialising

Note that "tolerate" does not mean "do nothing". Tolerated risks must still be monitored, and contingency plans put in place, in case the risks occur.

Treat: This is the most widely used approach.

The purpose of treating a risk is to continue with the activity which gives rise to the risk, but to bring the risk to an acceptable level by taking action to control it through either containment actions (which lessen the likelihood or consequences of a risk and are applied before the risk materialises) or contingency actions (these are put into action after the risk has happened, reducing the impact, and must be pre-planned). Taking management action is the main difference between 'treat' and 'tolerate'.

Terminate: Doing things differently and therefore removing the risk.

This means stopping the activity which gives rise to the risk. This is particularly important in terms of project risk. It may be limited as an option for an organisation's Strategic risks.

Transfer: Transferring some aspects of the risk to a third party:

For example, via insurance, or by paying a third party to take the risk in another way. This option is particularly good for mitigating financial risks, or risks to assets. However, it is a limited option – very few Strategic risks are insurable.

2.5 Reviewing and Reporting on Risk

Strategic risks will be reported to councillors and committees through business management reporting arrangements and be reviewed monthly by CMT. This review involves consideration of all Strategic risks facing the Council, which could impact on the achievement of strategic priorities or are highly rated and escalated to the register from an operational or project team.

The review should focus on four key factors:

1. whether there are any changes to the inherent/residual risk scores
2. whether new controls or actions are required
3. to what extent there are any gaps in the assurance of identified controls
4. whether the risk is still relevant

Operational risks and programme/project risks will be monitored and reviewed locally, on a monthly basis within Directorate Leadership Teams (DLTs).

All risks will be clearly defined, together with the controls that currently exist to manage them. Risk ratings will be reviewed and, where relevant, commentary will be provided to identify progress against planned action or emerging issues.

It is important that the internal systems and procedures in place are adequate to manage the identified risk. Where control weaknesses are identified, these should be noted so that action can be taken to remedy such weaknesses. Action to address these weaknesses should be included within the report.

2.6 Linking risk to business plans and performance

Linking Strategic Risk to the Corporate Plan

The Strategic Risk Register is owned and managed by SLT. Where appropriate risks will be associated with Council priorities and objectives. On occasion a risk may sit outside a Council priority, for example where it affects all priorities or has whole organisation impact (e.g. the risk of systems failure).

Incorporating Operational Risk into Service Delivery Plans

Each service is required to produce a plan on an annual basis. The format of the service plan is common across the organisation and ensures there are clear links between Council priorities and service deliverables.

Each service delivery plan is required to identify operational risks associated with service delivery. Ideally these should also be directly linked to service priorities. Likewise, actions to control risks should be included within the service plan or the risk documentation itself. Responsibility for monitoring operational risk lies with senior service managers.

Integrating Risk and Performance Management

Performance and risk will follow the same reporting regime and performance of risks will be clearly highlighted in reports. Where possible risk monitoring information will be captured using the same process as performance information. Risks should be reviewed at the same time as reviewing performance of objectives/projects as they will impact each other.

2.7 Linking risk to programmes and projects

Programmes and projects adhere to the agreed risk management strategy. It is recognised that the risk environment is different within programmes and projects and frequently risks are identified, actioned and closed on a faster basis than within the Strategic or other operational risk environments, where risks are usually linked into longer term strategic objectives rather than projects moving within shorter delivery timescales.

Programme or project risks may be escalated to the Strategic Risk Register if they reach a point where they have a significant financial or strategic impact.

Risk Management responsibilities in project environments

Corporate Management (SLT)	Responsible for providing and ensuring adherence to the Risk Management Strategy
Programme Senior Responsible Owner	Accountable for risk management actions agreed at Programme Board level, following escalation from projects
Senior Managers	Accountable for risk management actions agreed at DLT following escalation from projects and operational risks within the Directorate

Project Sponsor	<ul style="list-style-type: none"> • Accountable for all risk management within the project, and for putting in place a risk management approach or strategy specific to the project • Ensures all risks associated with the project business case are identified, assessed and controlled • Triggers an escalation
Senior user/ customer/client board Member	Responsible for ensuring all risks to users are identified, assessed and controlled
Senior supplier board Member	Responsible for ensuring all risks to delivery are identified, assessed and controlled
Project Manager	<ul style="list-style-type: none"> • Creates the project-specific risk management approach as directed by the sponsor • Responsible for creating and maintaining the risk register in line with requirements of the Risk and Opportunities Management Strategy, ensuring risk identification, assessment and control measures are implemented.

Section 3: Roles and Responsibilities

3.1 Accountability

There will be clear accountability for risks and risk management. This is supported through the Council's Annual Governance Statement process, signed by the Chief Executive and the Leader of the Council, and by making the risks and risk management process open to regular Member overview, internal audit and external inspections.

The Audit and Governance Committee has specific responsibility for monitoring the Council's risk management arrangements, for undertaking an annual review of this strategy to ensure it remains current and reflects best practice in risk management, and for making recommendations to the Cabinet if it is considered that any improvements or amendments are required.

Cabinet members will be briefed regularly by SLT members to ensure they are aware of Strategic risks affecting their service areas/portfolios and any improvements in controls which are proposed.

Sections 3.2 and 3.3 of this strategy outline specific Councillor and officer accountabilities and responsibilities with regards to risk management.

3.2 Council Committees

Audit and Governance Committee

The Committee will monitor the effective development and operation of the Council's risk management activities. The Committee provides independent assurance to the Council on the effectiveness of risk management and internal control arrangements and performance effectiveness to the extent it affects exposure to risk and to inform the Annual Governance Statement.

Cabinet

Cabinet will receive a regular update on Strategic risks, through the monthly Business Management Report.

Reflecting the roles of these committees the relevant Chairs and Portfolio Holders will be briefed on risk matters whenever appropriate.

3.3 Section 151 Officer

The Council's Section 151 Officer is the lead officer for risk management and ensures that the Council has robust risk management strategies in place that effectively support the system of internal control.

3.4 Senior Leadership Team (SLT) and Corporate Management Team (CMT)

SLT has a number of roles with regards to risk management. As the senior management team, they will own the risks on the Council's Strategic Risk Register. As such, they are responsible for risk review and monitoring on a regular basis. CMT are responsible for reviewing the strategic risk updates at monthly CMT meetings, and for ensuring regular reporting to the relevant council committees.

CMT also has a role in discussing proposed new risks, working to ensure they are properly assessed, recorded and managed.

3.5 Performance and Insight Team

The Performance and Insight Team works on behalf of the whole Council to co-ordinate risk and performance management. The Team is responsible for preparing and updating the Risk Management Strategy and related materials, for compiling and managing the Strategic Risk Register (including preparing regular reports) and for ensuring that operational risk management is being undertaken by services.

The Team leads the production of monthly Business Management and Monitoring Reports to CMT, SLT and Cabinet, which includes information on Strategic risks and other risk matters.

In addition, the team provides risk-related support to managers, officers and councillors (through existing groups or risk management training) and provides information for the Annual Governance Statement.

3.6 Team Managers, Officers and Staff

Service managers and team leaders will often be responsible for operational and project risks. This includes risk identification, assessment and management. At this level risks should be included in service and project plans. For some projects a separate risk log will be required.

In some cases, SLT members may devolve the day to day responsibility for managing a Strategic risk to a senior service manager. If so, the manager will be expected to update the Strategic Risk Register on a monthly basis.

Staff without direct responsibility for owning and managing a risk still have an essential role to play in helping teams identify potential risks associated with service delivery and implementation of projects. As such staff should be involved in risk discussions within teams as they would be with regards to performance management.

3.7 DLTs

Directorate Leadership Teams (DLTs) are responsible for monitoring the management of operational risks and escalating to SLT when risk mitigation cannot be managed effectively, and the risk could impact on strategic priorities.

Section 4: Monitoring and Review

4.1 Annual Review of the Risk Strategy

The Risk Management Strategy will be reviewed on an annual basis. This will take into account any issues highlighted by the internal audit of risk management. In addition, the Strategic Risk Register will be fully reviewed by SLT during the fourth quarter. As part of the annual service planning process managers will be asked to fully review their operational risks.

4.2 Monitoring of the Strategy and Register

As part of the risk and opportunities management process it is expected that risks (whether Strategic or operational) are reviewed on a monthly basis via CMT. The Cabinet will also monitor Strategic risks on a monthly basis as part of the business management report.

Reports will be taken to the relevant Council committees providing a summary of the most recent review and highlighting any issues arising with regards to the implementation of or compliance with the Risk Management Strategy. The review will include commentary regarding the current risk score, the controls in place and whether any gaps have been identified in terms of the assurance that the controls are effective.

4.3 Internal Audit

Internal Audit will be in a position to provide assurance on the internal control environment, in line with their planned programme of work. Internal Audit will plan the annual audit coverage based on derived from the risk management process. The Code of Practice for Internal Audit in Local Government in the United Kingdom defines Internal Audit as;

‘An assurance function that primarily provides an independent and objective opinion to the organisation on the control environment, comprising risk management, control and governance by evaluating its effectiveness in achieving the organisations objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources’.

Internal Audit and Risk Management will co-ordinate assurance by:

- Independently reviewing the risk management strategy and process.
- Completing risk-based reviews of the key controls identified to mitigate the principal risk to the Council’s achievement of its strategic objectives.
- Referring to the Council’s risk registers when planning audit work.

4.4 External Audit and Review

External Audit

External Audit is a key source of assurance and the Council should take into account the external audit management letter and reports. However, it is worth noting that the work of external audit has to be independent and the Council should not rely on external audit for advice and guidance as that is not their role.

Review Agencies and Inspectorates

Aspects of the organisation’s activities may be subject to independent inspection and assessment. These reports are likely to identify areas of strength and issues to address and may also provide some assurance. Reports from the Local Government Ombudsman may also provide a further source of assurance.

Section 5: Corporate Governance

5.1 Annual Governance Statement

Regulation 4 of the Account and Audit Regulations (2003) requires audited bodies to conduct a review, at least once a year, of the effectiveness of their systems of internal control. This review is incorporated within the Annual Governance Statement that is published alongside the statement of accounts.

The purpose of the Annual Governance Statement is to provide a continuous review of the effectiveness of an organisation's internal control and risk management systems, so as to give assurance on their effectiveness and/or to produce a management action plan to address identified weaknesses in either process. The process of preparing the Annual Governance Statement will add value to the corporate governance and internal control framework of an organisation.

The statement needs to be approved separately to the accounts and signed as a minimum by the Chief Executive and the Leader of the Council. The production of the Annual Governance Statement will be reliant upon the contents of some or all of the following:

- Internal audit annual report
- External audit management letter
- Review Agencies and Inspectorates (where appropriate)
- Other internal review mechanisms
- Strategic Risk Register, including controls and actions
- Operational Risk Registers, including controls and actions
- Statements of Assurance
- Identification of risks highlighted by SLT
- Audit Committees
- Performance Management Framework
- Health and Safety Adviser

5.2 Statements of Assurance

In order for the Chief Executive and the Leader of the Council to be able to sign off the Annual Governance Statement there is a requirement for each Director to complete a statement of assurance taking responsibility for their individual service/operational risk registers and the implementation of the management actions contained within it. These statements of assurance will be completed on an annual basis to feed into the Annual Governance Statement.

The Chief Executive or, in the absence of the Chief Executive, a Director/Section 151 Officer, needs to sign a statement of assurance for the Strategic Risk Register.

Section 6: Further Guidance and Contacts

6.1 Supporting Documents / Guidance

In addition to this strategy the following documents provide information and guidance with regards to risk management:

ANNEX 1

1. The Council's intranet page on Risk Management provides a gateway to a number of risk management resources, in particular:
 - The Council's risk register template
 - The Risk Management Toolkit, offering detailed advice on each of the four stages in the Risk Cycle
2. A short, accessible E-learning course on Risk Management aimed at all Council staff
3. Assessment template for new risks: a two-page template that takes you through the process of assessing a new risk or fully reviewing an existing risk
4. Additionally, the Performance & Insight Team can attend team meetings, or bespoke sessions, to provide staff with an introduction to risk management, or more detailed advice, as required.

6.2 Contacts

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**AUDIT & GOVERNANCE COMMITTEE
WORK PROGRAMME – 2023**

29 November 2023

1. Counter Fraud Update (Sarah Cox)
2. Treasury Management Mid Term Review (Tim Chapple)
3. Future Council Governance Group recommendations (Anita Bradley)
4. Whistleblowing Policy (Anita Bradley/Simon Harper)
5. Oxford Fire & Rescue Service Statement of Assurance 2021-22 (Faisal Atcha)
6. Oxfordshire Fire and Rescue Service 2021/22 Annual Report (Faisal Atcha)
7. Audit Working Group Update (Sarah Cox)
8. Ernst & Young update (Maria Grindley/Adrian Balmer).
9. Annual Governance Statement – Update on Actions (Anita Bradley)
10. Review of Member Code of Conduct Arrangements (Anita Bradley)
11. Constitution Update (Lorna Baxter/Anita Bradley)
12. Terms of Reference (Anita Bradley)

10 January 2024

1. Annual Governance Statement – Update on Actions (Anita Bradley).
2. Internal Audit Plan – Progress Report (Sarah Cox)
3. Treasury Management Strategy Statement and Annual Investment Strategy for 2023/24 (Tim Chapple)
4. Risk Management Update (Louise Tustian)
5. Financial Management Code self-assessment (Lorna Baxter)
6. Ernst & Young update (Maria Grindley/Adrian Balmer).

13 March 2024

1. Counter Fraud Update (Sarah Cox).
2. Audit & Governance Committee Annual Report to Council (Sarah Cox)
3. Treasury Management 3rd Quarter Performance Report 2023/24 (Tim Chapple)
4. Oxfordshire Code of Corporate Governance (Anita Bradley)
5. Ernst & Young update (Maria Grindley/Adrian Balmer).

8 May 2024

1. Chief Internal Auditor's Annual Report (Sarah Cox)
2. Internal Audit Strategy 2024/25 (Sarah Cox)
3. Risk Management Update (Louise Tustian)
4. Ernst & Young update (Maria Grindley/Adrian Balmer).