



# Oxfordshire County Council

## Annual Governance Statement

2023/2024



**OXFORDSHIRE  
COUNTY COUNCIL**

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### Introduction

1. Oxfordshire County Council is obliged to ensure it has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk.
2. An annual governance statement is a document that local authorities in the UK are required to prepare and publish as part of their annual accounts. It demonstrates how the local authority has complied with its own governance framework and the principles of good governance set out by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE). It also identifies any significant governance issues that need to be addressed and how the local authority plans to do so. The annual governance statement aims to provide assurance to the local authority's stakeholders and the public that it is conducting its affairs in a lawful, ethical, and effective manner.
3. In accordance with the Regulation 6 of the Accounts and Audit Regulations 2015, we have conducted a review of the effectiveness of our system of internal control in accordance with proper practice as set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice: Delivering Good Governance in Local Government (2016).
4. Whilst supporting the Council's arrangements for risk management, the governance framework cannot eliminate all risk to the achievement of policies, aims and objectives and this review can therefore only provide reasonable and not absolute assurance of effectiveness.
5. Similarly, this review provides assurance that we have in place appropriate processes to ensure transparency and democratic oversight in decision making.
6. This statement is guided by CIPFA Advisory Note One, "Understanding the Challenge to Local Authority Governance" (March 2022) and describes our governance framework, the steps we have taken to ensure that it is effective and establishes key actions that we will put in place to ensure the ongoing effectiveness of our arrangements.
7. The review reflects enquiries made of officers with relevant knowledge, experience, and expertise. The review has been undertaken in consultation with the Council's Head of Paid Service, the Monitoring Officer, and the Executive Director of Resources (Section 151 Officer).

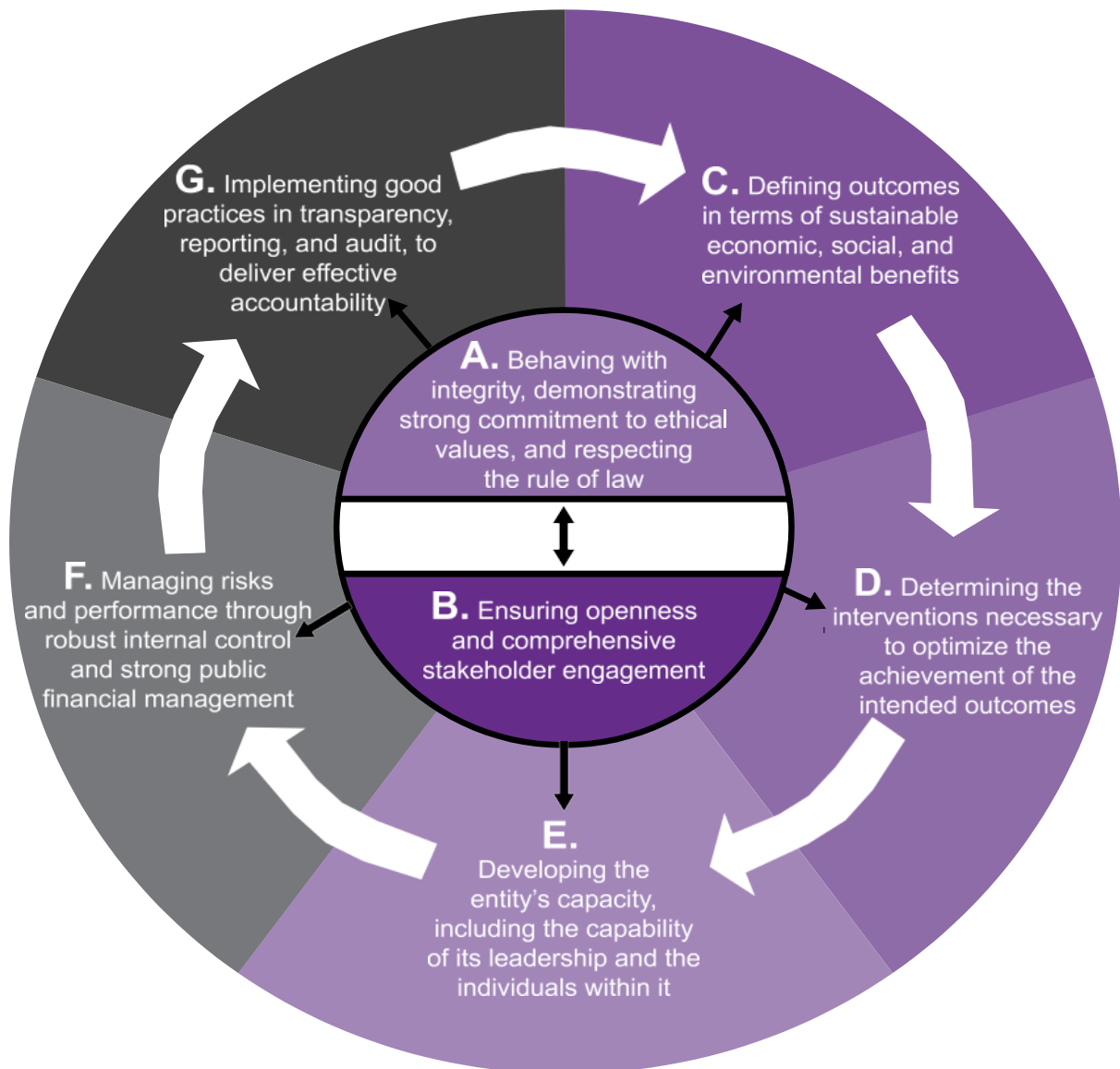
### Our Governance Framework

8. The governance framework at Oxfordshire County Council comprises the systems and processes, culture, and values which the council has adopted in order to deliver on the principles in the below diagram, (as taken from the [International Framework: Good Governance in the Public Sector](#) (CIPFA/IFAC, 2014) (the 'International Framework')).

## Introduction

This illustrates the various principles of good governance in the public sector and how they relate to each other).

9. The council has a separate code of governance, [“the Oxfordshire Code of Corporate Governance”](#) which is consistent with the principles of the CIPFA/SoLACE framework (2016). This is updated each year, approved by the Audit & Governance Committee and evidence actively collated and assessed for compliance. Compliance with the code was reported to the Audit and Governance Committee on 13 March 2024.



10. This Statement provides:

- a) An *opinion* on the Council's governance arrangements from the Council's Senior Officers, and signed by the Chief Executive and Leader of the Council
- b) A review of the *effectiveness* of the Council's governance arrangements during 2023/24
- c) A *conclusion* in relation to the effectiveness of the Council's governance arrangements
- d) A review of the *action plan* completed in 2023/24
- e) An *action plan* for 2024/25
- f) An *annex* summarising the Council's governance framework.

11. As previously stated, the Annual Governance Statement is required by Regulation 6 of the Accounts and Audit Regulations 2015 and follows the best practice guidance from the Chartered Institute of Public Finance and Accounting.



## Assurance Statement

12. It is our opinion that the Council's governance arrangements in 2023/24 were adequate and provide a platform for achieving the Council's priorities and challenges in 2024/25.

## Signatures

Signed on behalf of Oxfordshire County Council:



Martin Reeves  
Chief Executive



Councillor Liz Leffman  
Leader of the Council

## Reviewing Our Effectiveness During 2023/24

### Overview and review of overall effectiveness

13. The Council reviewed its overall effectiveness through an assessment of governance in all Directorates in late 2023 / early 2024. This required members of the Council's Management team (CMT) to work with their Directorate Leadership Teams to assess the level of assurance that they had in their service area regarding colleagues' awareness and compliance in the following areas:
- a) General Corporate Governance
  - b) Business Continuity
  - c) Customer Focus
  - d) Finance and Financial Management
  - e) Health and Safety
  - f) Human resources & Organisational Development
  - g) Information, Technology, Innovation and Digital
  - h) Information Services
  - i) Legislation
  - j) Performance Management
  - k) Procurement and contract management
  - l) Property and security
  - m) Risk Management
14. In addition to the Directorate surveys, corporate lead statements were produced by service leads describing the governance in place during the 2023/24 year and highlighting areas of focus for 2024/25. Statements were produced for areas as noted above at paragraph 13.
15. The Council's Corporate Governance Assurance Group (CGAG), an officer working group, chaired by the Director of Law & Governance and Monitoring Officer, will monitor any areas of focus throughout the year.
16. Any areas where issues were identified have been considered and will form part of the action plan for 2024/25.
17. In relation to the completion of the action plan for 2023/24, ten of the thirteen action points were completed, with three requiring further work to be undertaken during 2024/25. The status of these actions is outlined in **Annex 1**. The progress on these actions was reported to the Audit and Governance Committee throughout the year.
18. Specific action points for 2024/25 are set out in **Annex 2**. The Council believes these actions will help to establish some improved practices arising out of our active learning and experience in 2023/24.

Details of how the Council's governance proved effective during 2023/24 can be found under the Service Issues section below (paragraph 59 onwards).

### Governance Actions – Review of 2023/24 and priorities for 2024/25

19. The two annexes to this Annual Governance Statement summarise:

**Annex 1:** updates on the priority actions for 2023/24

**Annex 2:** actions for 2024/25

20. The Actions for 2023/24 in **Annex 1** highlight certain aspects of emerging governance that might not otherwise be apparent from work regularly reported to the Council's Audit & Governance Committee. As such, progress reports on these actions are reported to the Committee through the year. The Actions for 2024/25 in **Annex 2** will be monitored by the Corporate Governance Assurance Group (CGAG), and the Audit & Governance Committee.

21. Other governance and audit activity across the Council will continue to be reported to [Audit & Governance Committee](#) through its normal work programmes

### Governance in Outline

22. **Annex 3** sets out the Council's governance framework in outline. This framework was reviewed and updated in March 2024, by the Corporate Governance Assurance Group (CGAG).



## Our Ambitions and People



### Our strategic plan 2023 – 2025

23. The Council's strategic plan 2023 – 2025 sets out a vision to lead positive change by working in partnership to make Oxfordshire a greener, fairer, and healthier county.
24. The strategic plan sets out nine cross-cutting priorities and commitments to achieve the vision and the areas of focus. Our nine priorities are:
  - i. Put action to address the climate emergency at the heart of our work.
  - ii. Tackle inequalities in Oxfordshire.
  - iii. Prioritise the health and wellbeing of residents.
  - iv. Support carers and the social care system.
  - v. Invest in an inclusive, integrated and sustainable transport network.
  - vi. Preserve and improve access to nature and green spaces.
  - vii. Create opportunities for children and young people to reach their full potential.
  - viii. Play our part in a vibrant and participatory local democracy.
  - ix. Work with local businesses and partners for environmental, economic and social benefit.
25. The plan sets out how the Council aims to achieve each priority and ways in which it will work with partners to create a more joined-up approach to delivering services.



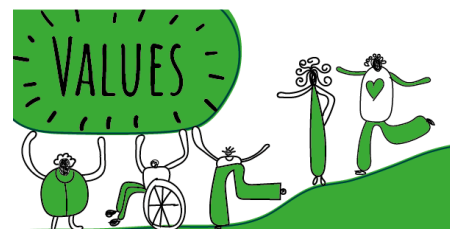
## Delivering the Future Together 2023/24

26. Delivering the Future Together (DTFT) underpins everything our employees do; how we work together; how we make decisions; how we manage organisational change and development; and how we serve our residents. DTFT initiatives help us to reach our goal of being an employer of choice, a partner of choice and a place shaper of choice.

27. The values co-created in 2021 have been retained in 2023/24.

28. The values we live by are:

- a) Be kind and care.
- b) Equality and Integrity in all we do.
- c) Always Learning.
- d) Taking Responsibility.
- e) Daring to do it differently.



29. Our values run through all our dealings with colleagues, service users, partners and our residents. They are the foundation for every decision we make.

30. The Council has more than 200 colleagues from across the organisation who have volunteered to Champion DTFT, our new ways of working and help us to live our values and behaviours.

31. DTFT Champions make sure the voices in their teams are heard. They advocate for change in relatable ways and exemplify the spirit of continuous improvement.

32. Progress through the DTFT programme during 2023/24:

- a) In May 2023 we launched a training programme for all new managers which is designed to equip them with the information and skills they need to support their team.
- b) The 2023 employee engagement survey results showed 75 per cent of respondents agreed or strongly agreed that agile working is well supported in the Council;

33. Our ways of working, DTFT Champions, values and behaviours all support us to deliver the future together and achieve our vision to become an employer, partner and place shaper of choice:
- a) **Employer of choice**
    - All our colleagues recommend working here.
    - People aspire to work for us and proactively seek employment.
  - b) **Partner of choice**
    - We choose the right organisations to develop purposeful relationships to deliver the best outcomes for our residents.
    - Our partners feel well supported by us.
  - c) **Place shaper of choice**
    - We bring together public, private and community groups to shape the county.
    - Our residents take pride in where they live and are happy with the facilities and services available to them.

### Appointment of Executive Directors and our statutory governance roles

To provide more strategic capacity at the senior management level across the whole Council on 7 November 2023, Council formally approved two new strategic leadership team appointments to the roles of **Executive Director of Resources and Section 151 Officer**, and **Executive Director of People**.

34. The Council is required to appoint to three specific posts, each of which oversees a key aspect of the Council's governance.
- i. **Head of the Paid Service** (HOPS) role; responsible for how the Council's functions are delivered, and the appointment and proper management of staff.
    - Throughout 2023/24 this has been and remains **Martin Reeves, Chief Executive**.
  - ii. **Monitoring Officer** – and the Council's Director of Law and Governance and Monitoring Officer, throughout 2023/24 has been and remains **Anita Bradley**.
  - iii. **'Section 151 Officer'** – the Chief Finance Officer, and Executive Director of Resources (as of November 2023), throughout 2023/24 has been and remains **Lorna Baxter**: responsible for the financial management of the authority.
35. Each of the postholders is an integral member of the Council's Strategic Leadership Team (SLT). As such, they are fully sighted on the Council's objectives, workstreams and emerging plans; and their perspectives and voices continue to be heard in, and to

influence, this senior forum. In line with best practice, the Chief Finance Officer and Monitoring Officer report directly to the Chief Executive.

36. The Executive Director of Resources and the Monitoring Officer both have open access to the Chief Executive at all times and meet regularly as statutory officers. They carry a statutory responsibility to report issues to the Council, if needed. As such, the posts remain pivotal to the Council's good governance.
37. In March 2024 Lawyers in Local Government (LLG), CIPFA and SOLACE consulted on a new Code of Practice on Good Governance for Statutory Officers. The Code of Practice for Good Governance sets out expectations for the Chief Executive, Chief Financial Officer, and the Monitoring Officer in local authorities. The Code aims to support these roles to work effectively together and deliver good governance. They must recognise their responsibilities, understand the separation of powers, and display good governance. As there are higher expectations from individuals in these roles, the Code considers the seven Nolan Principles in conjunction with the "Golden Triangle"<sup>1</sup> to advise and guide them. The Seven Principles of the Golden Triangle are as follows:
- a) Respect Roles and Responsibilities
  - b) Act Wisely: A duty of enquiry and the exercise of statutory functions
  - c) Be Robust in working arrangements
  - d) Resource up: Get the tools to do the job
  - e) Build resilience: Appointing Deputies
  - f) Champion good decision making
  - g) Effective Oversight: External companies and entities of the authority
38. The consultation period closed in early April 2024. In 2024/25 the Council will consider its Governance position against the final published version of the Code of Practice.

### Council Management Team

39. A new Council Management Team (CMT) was established in June 2023 (its inaugural meeting took place on 22 June 2023), which is a small group of leaders from across the Council. CMT is responsible for overseeing the day-to-day operation of the Council, including service delivery, quality assurance, finances, governance, performance management, risk, and forward planning.

The creation of CMT means the Strategic Leadership Team (SLT) now has more time to focus on strategic activity and setting direction.

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<sup>1</sup> The Golden triangle is the trio of statutory officers at the top of a local authority – the Head of Paid Service (typically the CEO), The s151 officer (typically the CFO or Director of Finance), and the Monitoring Officer. These roles are crucial for the governance and decision-making processes within a local authority – LLG.

## Risk Management

40. Throughout 2023/24 the Executive Director of Resources & Section 151 Officer had overarching responsibility for risk management. This function is led by the Head of Insight and Corporate Programmes and managed on a day-to-day basis by the Performance and Insight Team Leader.
41. The [Risk and Opportunities Management Strategy](#) was approved by Audit and Governance committee and published in May 2023. This Strategy was developed with considerable input from SLT.
42. The Strategy is the foundation for the Council's approach to risk and opportunity management for the performance and risk management environment. This strategy is reviewed and updated where necessary on an annual basis. As well as collectively owning and supporting, the Council Management Team (CMT) and Strategic Leadership Team (SLT) members worked closely with the performance and Insight team to help implement the Strategy and embed risk management in the Council's everyday business delivering against the strategic priorities.
43. This strategy outlines the process of Identification, Assessment, Managing and Controlling and Review and Reporting of risks across the council. The following systems/mechanisms to ensure internal control have been in place throughout 2023/24 and are captured within the Strategy.



44. Cabinet is responsible for approving the Risk and Opportunities Management Strategy. Audit and Governance Committee considered the draft Strategy and provided input and

comments to Cabinet ahead of its approval. The Head of Insight and Corporate Programmes and Performance Team Leader supports the Group and directorates giving assurance around the escalation process into the Strategic risk register as necessary. The directorates are responsible for their operational risk registers.

### Internal Audit in 2023/24

45. The 2019 CIPFA Statement on the “Role of the Head of Internal Audit in public service organisations” outlines the principles that define the core activities and behaviours that belong to the role of the ‘Head of Internal Audit’ and the governance requirements needed to support them. The Council's arrangements conform with the governance requirements of the CIPFA statement with our Chief Internal Auditor carrying out the following:
- a) objectively assessing the adequacy and effectiveness of governance and management of risks, giving an evidence-based opinion on all aspects of governance, risk management and internal control
  - b) championing best practice in governance and commenting on responses to emerging risks and proposed developments.
  - c) being a senior manager with regular and open engagement across the organisation, particularly with the leadership team and with the audit committee.
  - d) leading and directing an internal audit service that is resourced appropriately, sufficiently, and effectively.
  - e) being professionally qualified and suitably experienced.
46. The Internal Audit Service operates in accordance with the Public Sector Internal Audit Standards (PSIAS). The self-assessment against the standards is completed on an annual basis. It is a requirement of the PSIAS for an external assessment of internal audit to be completed at least every five years. This took place in November 2023 and the results were reported to the Audit & Governance Committee in January 2024. This confirmed that the “service **fully conforms** to the requirements of the standards. There were no areas of either partial or non-conformance with the standards identified and no recommendations arising.
47. The Chief Internal Auditor prepared an Annual Report on the work of Internal Audit which concludes for the 12 months ended 31 March 2024, there is satisfactory assurance regarding Oxfordshire County Council's overall control environment and the arrangements for governance, risk management and control. Where issues have been identified through internal audit review, they have worked with management to agree appropriate corrective action and timescale for improvement.
48. As part of governance arrangements between Oxfordshire County Council and the Hampshire Partnership/Integrated Business Centre (IBC), Hampshire provide annual assurance on the adequacy and effectiveness of governance, risk management and control from the work carried out via the IBC. This is provided through a commissioned



Service Organisation Controls review under ISAE 3402. (International Auditing and Assurance Standards Board –which provides a framework for reporting on the design and compliance with control objectives related to financial reporting). The report for 2023/24 concludes that the key financial system controls were suitably designed and operated effectively, with no exceptions noted.

49. Where Internal Audit identifies areas for improvement, management action plans are in place and are routinely monitored by the Internal Audit team and the Audit Working Group. Managers are required to provide positive assurance that actions have been implemented; performance on implementation is high, demonstrating that control weaknesses identified by Internal Audit are being addressed on a timely basis.

### Financial Management Code ('FM Code')

50. A key goal of the Financial Management Code of Practice (launched by CIPFA in November 2019) is to improve the financial resilience of organisations by embedding enhanced standards of financial management. In accordance with the CIPFA Financial Management (FM) Code, local authorities should disclose compliance with the FM Code in the AGS and identify any outstanding areas for improvement or change.
51. There are clear links between the FM Code and the Governance Framework, particularly with its focus on achieving sustainable outcomes. As set out in the council's Financial Strategy, an assessment has been made of the Council's current compliance with the Code for 2023/24 (**See Annex 4**).
52. The assessment identified the Council's compliance for the year, and 15 of the 17 standards have been assessed as green meaning that compliance can be evidenced.
53. The two standards assessed as amber (see references A and E in the assessment at **annex 4**) are expected to be addressed through the council's transformation programme and the development and implementation of strategies for data & insight and commercial activity.

### Procurement

54. The Procurement Act 2023 received Royal Assent in October 2023 and will come into effect from 28 October 2024. This legislation will be applicable to all new procurement activity from 28 October 2024 onwards. The Procurement team are attending training given by central government, to ensure that they are all aware of the new legislation and how it will apply to the Council's procurement activities. This knowledge and information will be shared with colleagues across the Council and Contract Procedure Rules will need to be reviewed and amended as necessary to be compliant with the change of legislation.

55. A Commercial Board was established in January 2024, to challenge and discuss all new tender requirements and contract renewals. Membership currently comprises the Director for Financial Services, Head of Procurement, and the Head of Legal and Deputy Monitoring Officer. Directorates will present tender requirements, contract renewals, and income generation opportunities to this group to ensure that the most commercial route forward is identified wherever possible. It also provides an opportunity to identify any cross-Directorate synergy and opportunities not easily seen at an operational level.

### Customer Focus

56. The Customer Experience function can be split into two areas for governance, the Customer Service Centre (CSC) and the Continuous Improvement Team (CIT). Both areas have their own governance structure with overall responsibility from the CSC Management team which comprises the Director for Customer Experience and Cultural Services, Service Delivery Manager and Quality & Performance Manager.

57. The Council's operating model has determined that customer contact work should be dealt with by the CSC and a programme of business development is in place. This aspect forms one part of the wider 'Improving the Customer Experience' which is now embedded in the Council's transformation agenda.

58. As part of the new ways of working to deliver the future together, there is now an 'Improving the Customer Experience' programme which is responsible for the development of the council's customer experience approach.

### Service Issues

#### HR Policies and Procedures

59. Following a need identified in 2022/23 there has been an ongoing review of the Council's Human Resources (HR) policies and procedures throughout 2023/24, where specific policies have been reviewed and updated, and associated procedural/guidance documents refreshed/reviewed to support these policies.

60. Four of the six policies reviewed during 2023/24 have been updated. The two outstanding, disciplinary and capability policies, and associated toolkits will form part of a wider programme of work to improve performance capability and conduct across the organisation.

61. All HR policies support the council's People and Culture Strategy, comply with employment law, promote leading employment practice, have a consistency of approach to people management, and are designed to be straightforward and easy to use.

### Capital Governance

62. Since the introduction of new governance measures in 2022, there has been a commitment to continuously improve upon what is already in place. An ongoing programme of work is aiming to build upon these foundations, enabling efficiency, transparency, and effectiveness across all areas of Capital Programme governance. Central to this, is the integration of technology tools which will provide senior leaders with increased visibility and oversight of the Capital Programme and enhanced capacity to make evidence-based decisions.
63. There are Capital Programme Boards established for Major Infrastructure, Highways, Property, IT & Digital and Environment & Climate which report into the Strategic Capital Board (SCB), chaired by the Chief Executive Officer. The SCB meets monthly and provides a collective officer oversight of capital projects within the Capital Programme. The Board functions as an internal governance requirement, complementary to the Council's democratic process and makes recommendations to an executive decision-maker to an Officer, Cabinet Member or Cabinet.
64. The Board oversees the performance of the Council's Capital Programme and addresses risks and / or issues through exception reporting with a focus on variations in time, scope and cost, ensuring the programme delivers value for money and reflects the strategic priorities of the Council. It also reviews the drafted annual Capital Programme ahead of consideration and approval by Council as part of the business planning process. The Board may also recommend to executive decision-makers, any new in-year additions to the Capital Programme that are greater than £500,000 that have not been considered through the annual business planning process.

### Adult Social Care

65. Adult Social Care has been making great progress in the Council's commitment to support people to live independently in their own homes with the roll out of the Discharge to Assess approach to hospital discharge. This has supported more people than ever before to return directly to their own homes and access reablement following a hospital stay. Indicative data shows that 87.6% of people who receive reablement go on to regain their independence or require less care support than at the point of discharge. Broken down this is 74.8% of people having regained full independence with 12.8% having had a reduction in support needed. The teams have delivered an online financial assessment tool to support people and their families to upload information directly at a time and place that suits them, making for faster and more streamlined assessments. Adult Social Care continues to support 6550 people with care and support needs and responded to 6713 safeguarding concerns in 2023.
66. The Health and Care Act 2022 introduced a new duty for Care Quality Commission (CQC) to independently review and assess how local authorities are delivering their Care Act functions. A total of 25 authorities across the country have been notified of their

assessment dates by CQC. To ensure a state of readiness Adult Social Care has been refining the Self-Assessment with a quarterly refresh to capture key updates. Adult Social Care invited the Local Government Association to undertake a peer review in March 2024 to support our preparations. It was a great opportunity to celebrate what has gone well but also to confirm the Council's commitment to further development in co-production and delivering strength-based practices.

### Children and Young Peoples Services

67. A standard inspection under the Inspection of Local Authority Children's Services (ILACS) took place in February 2024. The report was published on 09 April 2024. The overall Judgement was 'Good' and the Council achieved 'good across all five judgements. The link to the report can be found here: <https://files.ofsted.gov.uk/v1/file/50243682>.

68. The report commented upon effective practice and improved outcomes for children. Considerable work had been undertaken to ensure that consistent and effective practice is delivered to children and their families. The report also reviewed school and education services delivered by the local authority and were positive about the strengths.

69. Performance data continues to be strong. The Council is confident that it knows its service well and where we could strengthen practice and service delivery.

Demand for services continues to rise in line with a national picture. This appears to be driven by the post covid impact on children and families and further exacerbated by the cost-of-living crisis and the increasing population and new residents that will require services, be that education services or statutory children's social care.

70. However, while overall demand for services increase, the number of 'Children We Care For' has reduced following close management oversight and intervention, those that do require care are often the most complex children and their needs are increasing in complexity of presentation. This continues to place pressure in terms of high-cost placements. The Council has a number of strategies to mitigate this including the residential and fostering strategy and an expansion of family help.

71. In 2024, the senior Leadership team within Children, Education & Families (CEF) has stabilised with permanent and longer-term appointments after a period of change.

72. In July 2023 the Local Area Partnership for SEND was inspected under the new Ofsted/CQC framework and in September 2023 the published judgement was that significant concerns had been identified an improvement notice was issued and a SEND Area Improvement Board was established. The board is chaired independently with key strategic leads and close work with stakeholders. A Priority Action Plan is in place and additional investment has been made to meet improvements. Early signs of improvement can be seen in the timeliness of EHCP's issued within 20 weeks, which has been above the national average. The demand for EHCP's continues to rise and the

wider availability of services, means the High Needs Block continues to be under pressure.

### Law & Governance

73. The Monitoring Officer provided her [annual report to the Audit and Governance Committee](#) on her view on the Council's governance arrangements. This review was formally reported to and endorsed by the Audit & Governance Committee on [20 September 2023](#). This report confirmed the progress in maintaining democratic accountability and transparency, with members continuing to undertake their role as community leaders.
74. The Law & Governance transformation programme was established in 2022-2023 and includes an Improvement Steering Group to monitor and drive progress against the project's objectives and timelines. Following the reshape of Legal Services and Governance in 2023-2024, working groups have been set up to deal with the targeted improvement of aspects of the individual services.
75. In Governance the working groups cover Democratic Processes, including digitalisation, Corporate Governance, and Information Services. They are overseeing several projects including the introduction of new system for school appeals, report preparation, Subject Access Requests (SARs) and data breaches. There is also a project to encourage more councillors to go paperless and use the case management system.
76. Legal Services have established working groups to consider Practice Improvements and Lexcel accreditation, and Case Management. Project plans were established for both working groups - and meetings commenced - at the start of April 2024.
77. A full review of the Council's Arrangements for Dealing with Complaints Against Members has been undertaken. Revised arrangements were presented to Audit & Governance Committee on 13 March 2024, who recommended to Council that these revised arrangements, together with annexes 1 to 5 are approved and adopted. Council approved the revised arrangements on 16 April 2024.
78. Electoral Review – The Local Government Boundary Commission for England continued its electoral review of the Council. The Council has responded to the Commission's draft recommendations and subsequent further draft recommendations during 2023-24. The new electoral arrangements will become effective for the May 2025 County Council Election.
79. The Whistleblowing policy has been reviewed. – The terms of reference for the Audit and Governance Committee have been revised to include oversight of the Whistleblowing Policy and arrangements for whistleblowing. This change was confirmed by Council on 16 April 2024.

## **Conclusion**

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80. Information Governance - The Information Governance Board chaired by the Monitoring Officer met on a regular basis to ensure that the Council has adequate arrangements for data protection and information security. The Board includes the Senior Information Risk Owner (SIRO), Caldicot Guardian and Data Protection Officer. The Information Governance Group has an operational role in looking at data breaches and security incidents in more detail and highlighting risk areas that need to be addressed through Council-wide training. The Group comprises representatives from across the Council and refers matters to the Board as appropriate.

## **Conclusion**

81. The Council's governance arrangements are regarded as fit for purpose and will be monitored throughout 2024/25.



## Annex 1 - Significant Governance Issues – 2023/24 Actions Update

### *Actions identified for 2023/24 - Update*

This is a review of the progress during 2023/24 on the priorities for that year. The actions identified were completed in-year

Actions that were planned for 2023/24	Original Timescale	Outcome
<p><b>1. Directorate Scheme of Delegation: Powers and Financial Powers</b></p> <ul style="list-style-type: none"> <li>• To review and update all outwardly facing documentation, as well as review the location of information.                             <ul style="list-style-type: none"> <li>• The updated Scheme of Delegation pages within the Constitution (7.1 and 7.2) updated on the Council’s website.</li> <li>• Directorate level Schemes of Delegation, which are held centrally, have been reviewed by representatives of each directorate and updated. A further review is required to reflect the recent changes in reporting arrangements.</li> </ul> </li> </ul>	<p>31 August 2023</p> <p>30 September 2023</p>	<ul style="list-style-type: none"> <li>• Completed. The updated Scheme of Delegation pages within the Constitution (7.1 and 7.2) were approved by Council on 16 May 2023 and will be published in the next Constitution update for the website.</li> <li>• Work is still required to finalise the Directorate Schemes of Delegation with further reviews needed to be undertaken by each Directorate. The Scheme of Delegation for Law &amp; Governance has been completed and signed off by the Director of Law &amp; Governance; this will be shared with other directorates as part of a wider piece of communication following the Council’s recent organisational changes. The</li> </ul>

## Annex 1 - Significant Governance Issues – 2023/24 Actions Update

Actions that were planned for 2023/24	Original Timescale	Outcome
<ul style="list-style-type: none"> <li>• Financial Powers: The schemes of delegation for each directorate are reviewed. Updated versions will be signed off by the Corporate Directors and the S151 Officer</li> </ul>	<p style="text-align: center;">30 September 2023</p>	<p>Directorate Schemes of Delegation will be carried forward for completion in 24/25.</p> <ul style="list-style-type: none"> <li>• Review undertaken. Financial Powers: The Council’s Finance Team have undertaken a complete update in relation to the financial scheme of delegation with the intention that going forward the schedule of authorised officers will be updated on a rolling basis rather than an annual update. The team have also been working with the directorates to agree the principles of how their authorisations will work going forward and documenting directorate specific schemes of financial delegation (like a financial powers documents). This was a more significant piece of work than originally expected due to substantial organisational changes. As with the completion of the directorate delegated powers documents, completing the finance directorate schemes and schedules has been a time challenge. Updates as of March/April 2024:               <ul style="list-style-type: none"> <li>○ Intranet page has been updated with Finance scheme of delegation section.</li> <li>○ In relation to Directorate Schemes, we have focused on completing the Delivery Directorate's.</li> <li>○ Adults published.</li> </ul> </li> </ul>

## Annex 1 - Significant Governance Issues – 2023/24 Actions Update

Actions that were planned for 2023/24	Original Timescale	Outcome
		<ul style="list-style-type: none"> <li>○ CEF - 80% complete, delayed to due to Inspection/Year end - will be published by end of May 2024</li> <li>○ Public Health - complete just requires sign off to be sent w/c 29/4/24.</li> <li>○ E&amp;P - some issues with last version, now updated, (received Director sign off and published in May 2024).</li> <li>○ Property - Additional services moved needed adding, then ready for Director sign off w/c 29/4/24.</li> <li>○ Enabling services - to be completed after above published/subject.</li> <li>○ Work still required on schemes of delegation across Governance, Finance, Legal to align approach to delegated powers.</li> </ul>
<p><b>2. Cherwell-Oxfordshire Decoupling Programme</b></p> <ul style="list-style-type: none"> <li>• Following Decoupling in 2022, Cherwell District Council and the Council agreed a way forward for continued provision of certain services between Cherwell District Council and the Council</li> </ul>	6 October 2023	Completed. The documentation had been completed as of 14 December 2023.

## Annex 1 - Significant Governance Issues – 2023/24 Actions Update

Actions that were planned for 2023/24	Original Timescale	Outcome
<ul style="list-style-type: none"> <li>Where appropriate for each council, revised partnership arrangements will remain in-place within the framework of new agreements.</li> </ul>		
<p><b>3. HR policies to be reviewed and updated for 2023/2024</b></p> <ul style="list-style-type: none"> <li>Domestic abuse- supporting employees: policy and guidance (HR and Public Health)</li> <li>Sickness/supporting attendance policy and process maps.</li> <li>Agile working policy</li> <li>Additions to pay policy (to include honoraria, market supplements)</li> <li>Capability policy and procedures</li> <li>Disciplinary policy and procedures</li> </ul>	<p>30 September 2023</p> <p>30 September 2023</p> <p>30 September 2023</p> <p>31 March 2024</p> <p>31 March 2024</p> <p>31 March 2024</p>	<ul style="list-style-type: none"> <li>Completed action: Domestic Abuse supporting employees' policy and how to guide launched 12/03/2024.</li> <li>Completed action: Sickness supporting attendance policy launched 31/01/2024.</li> <li>Completed action: Agile working policy launched 31/10/2023.</li> <li>Completed action: Market supplements guidance on target to be uploaded on the intranet by 31/03/2024.</li> <li>Honoraria guidance and any required updates still under review.</li> <li>Both the disciplinary and capability policies and associated toolkits will form part of a wider project of work to improving performance capability and conduct across our organisation. These will be removed from the policy list for 2024/2025,</li> </ul>

## Annex 1 - Significant Governance Issues – 2023/24 Actions Update

Actions that were planned for 2023/24	Original Timescale	Outcome
		whilst the Council focus on the organisation change policy suite.
<p><b>4. Governance Policies and Procedures</b></p> <p>To review and update the following:</p> <ul style="list-style-type: none"> <li>• Register of interests</li> <li>• Gifts &amp; Hospitality</li> <li>• Member representation on Outside Bodies</li> <li>• Social Media for Members (as part of the Council’s Main Social Media Policy)</li> <li>• Officer Guidance on executive decision making and key decisions.</li> </ul>	31 March 2024	The Policies and procedures have been reviewed and currently with the Director of Law & Governance to approve.
<p><b>5. Constitution</b></p> <ul style="list-style-type: none"> <li>• Reconvene the Constitution Working Group and continue the review of the Council’s Constitution</li> </ul>	31 March 2024	The officer group has been established and is formed to work alongside the member group. The Officer group is formulating the schedule of work to be considered by members.
<p><b>6. Member training</b></p> <ul style="list-style-type: none"> <li>• To provide a further programme of Member training and briefings responding to the identified needs of Members.</li> </ul>	31 March 2024	Training to date and information is being provided to Members through regular briefings. An improved and responsive training programme reflecting the evolving requirements of elected Members will be in place by 31 March 2025 as part of the

## Annex 1 - Significant Governance Issues – 2023/24 Actions Update

Actions that were planned for 2023/24	Original Timescale	Outcome
<ul style="list-style-type: none"> <li>To act upon evaluation of Member feedback following training events.</li> </ul>		induction programme following the elections in May 2025.
<p><b>7. Review of Members’ and Officers’ fiduciary responsibilities and accountability, and legal status in respect of outside bodies including indemnities.</b></p>	31 December 2023	It is important that the legal status of and responsibilities and accountabilities of Members are clearly understood in relation to outside bodies they are appointed to by the Council. This work has not yet commenced and will be carried forward to 2024/25.
<p><b>8. Review of Customer Feedback</b></p> <ul style="list-style-type: none"> <li>Customer feedback via corporate and statutory complaints and Freedom of Information requests is very important to Oxfordshire County Council.</li> <li>We will act to ensure that colleagues are fully aware of the importance placed upon responding in the appropriate timescales and that training, knowledge share and learning from customer feedback is promoted across the council.</li> </ul>	31 March 2024	<p>Complete. From April to November 2023 there has been a heightened level of engagement and communication about the complaints (statutory and corporate) process and the need to have an improved performance in terms of responsiveness and quality.</p> <p>Actions included:</p> <p>a) A complaints (and FOI) report has been produced for each monthly Business Monitoring and Management Report (BMMR). This was reviewed, signed off and owned at Council Management Team (CMT) level. On a bi-monthly basis, the report is also taken to Cabinet.</p> <p>b) On 5 July 2023, the Director for Customer Experience and Cultural services wrote to all Extended Leadership Team (ELT) colleagues requesting the cascade of the message to all colleagues to improve the current responsiveness rates; this was</p>



**Annex 1 - Significant Governance Issues – 2023/24 Actions Update**

<b>Actions that were planned for 2023/24</b>	<b>Original Timescale</b>	<b>Outcome</b>
		<p>followed by articles in the Managers’ Briefings and on the intranet.</p> <p>c) On 30 July 2023, the Director for Customer Experience and Cultural Services wrote to all ELT colleagues asking for them to provide feedback on the draft revised complaints process.</p> <p>d) In November 2023, the newly updated complaints policy was launched.</p> <p>21. In addition, the Customer Feedback team have provided the following information:</p> <p>a) Stage 1 training has been provided for Children’s Social Care. There were around 90 attendees, and a further session took place at the end of November for those staff unable to attend the original training.</p> <p>b) The Customer Feedback Team is working closely with the Partnership Youth Development Manager to support stage 1 responses within the relevant timeframe.</p> <p>c) Work is being undertaken with Head of The Multi-agency Safeguarding Hub (MASH)/front door to provide a face-to-face training session on the quality of responses. This training will be rolled out in early 2024 and will become mandatory in future.</p> <p>d) The team have provided Statutory Stage 2 training to SEND colleagues to provide an overview of the process should any complaints become part of the statutory process.</p>

## Annex 1 - Significant Governance Issues – 2023/24 Actions Update

Actions that were planned for 2023/24	Original Timescale	Outcome
		e) The team have created guidance to support staff with writing responses until the they are able to provide in-person training.
<p><b>9. Review the current culture of dealing with information requests and the expectations of the Information Commissioner’s Office (ICO)</b></p> <ul style="list-style-type: none"> <li>The Customer Feedback, and Governance Teams to review the joint working approach when dealing with requests for information under the Environmental Information Regulations (EIR), Freedom of Information Act (FOIA), and Subject Access Request (SAR) regimes. Teams to meet regularly to ensure the Council is working in accordance with the relevant legislation and to consult with the ICO during the year to assist with the monitoring of the Council’s performance.</li> </ul>	31 March 2024	Complete. Six-monthly meetings have taken place with an ICO Case Worker to assist in the understanding of the Council’s performance against other similar authorities. The last meeting with the ICO took place in January 2024.
<p><b>10. Recording of Decisions</b></p>	30 September 2023	Complete. A paper was taken to the Council Management Team (CMT) setting out the approach to key decisions and officer decision notices. This detailed the need for consistency in decision making and reminded colleagues of the importance of making and retaining records of officer decisions where such matters were not taken before a political decision maker. Internal communications regarding the approach to key decisions has been publicised and guidance added to the intranet.

## Annex 1 - Significant Governance Issues – 2023/24 Actions Update

Actions that were planned for 2023/24	Original Timescale	Outcome
<p><b>11. Proactive Training for Governance</b></p> <ul style="list-style-type: none"> <li>Governance sessions to raise awareness and skills level within the Organisation to be carried out by Head of Legal.</li> </ul>	<p>First session on 29 June 2023, with further roll out to SLT/CMT and SMF in 2023/24.</p>	<p>Following a review of the Governance policies, training will be put in place including raising awareness about the Council’s whistleblowing process and amended policy. The training materials are in development.</p>
<p><b>12. Review of the Annual Governance Statement Process</b></p>	<p>31 August 2023</p>	<p>Complete. The Director of Law and Governance presented the AGS process to the Council Management Team (CMT) on 5 December 2023.</p>
<p><b>13. Financial Management Strategy</b></p> <ul style="list-style-type: none"> <li>The Financial Management Strategy is in development which will set out the improvements required to enhance financial management capabilities including financial management reporting structures and the development of business objects dashboard reporting.</li> </ul>	<p>31 August 2023</p>	<p>Complete. The Financial Management Strategy action has been integrated into the Business Services Transformation Programme (BST). This new programme, which is running for 12 months, until October 2024 is reviewing Financial Management, Procure to Pay and HR activities performed across the Council, focusing on improvements in three key themes; People Change (roles and responsibilities, training); Process Improvement; Data and Reporting.</p> <p>A Programme Board headed by the Executive Director of Resources is established and this will report to the Strategic Transformation Board as a priority A programme. This</p>

## Annex 1 - Significant Governance Issues – 2023/24 Actions Update

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<b>Actions that were planned for 2023/24</b>	<b>Original Timescale</b>	<b>Outcome</b>
		programme of change will run for 12 months, ending 31 October 2024.

## Annex 2 - Significant Governance Issues 2024/25

### *Actions identified for 2024/25*

	<b>Action now planned for 2024/25</b>	<b>Timescale for Completion</b>	<b>Outcome</b>	<b>Senior Responsible Officer</b>
<b>1</b>	<p><b>Constitution Working Group</b></p> <ul style="list-style-type: none"> <li>To establish a member working group to work alongside the officer working group,</li> </ul>	31/03/2025	To continue the review of the Council’s Constitution.	Head of Governance
<b>2</b>	<p><b>HR policies to be reviewed and updated for 2024/2025</b></p> <ul style="list-style-type: none"> <li>Organisational Change policy</li> <li>Redeployment policy</li> <li>Redundancy procedure</li> <li>Fixed Term /Temporary contracts of employment policy</li> <li>TUPE guidance</li> <li>Pensions and Retirement policy</li> </ul>	<p>30/06/2024</p> <p>30/06/2024</p> <p>30/06/2024</p> <p>30/06/2024</p> <p>30/04/2024</p> <p>30/06/2024</p>	All HR policies support the council’s Workforce Strategy, comply with employment law, promote leading employment practice, consistency of approach to people management, and are straightforward and easy to use.	Head of HR Business Partnering & Advisory, HR Policy Manager

**Annex 2 - Significant Governance Issues 2024/25**

	<b>Action now planned for 2024/25</b>	<b>Timescale for Completion</b>	<b>Outcome</b>	<b>Senior Responsible Officer</b>
3.	<p><b>Directorate level Schemes of Delegation,</b></p> <ul style="list-style-type: none"> <li>To continue with the review and update of the Directorate Schemes of Delegation</li> </ul>	31 March 2025	Directorate level Schemes of Delegation, which are held both by individual Directorates and centrally, require further review to reflect the recent changes in reporting arrangements.	Head of Governance
4.	<p><b>Further consideration of the Information Commissioner’s Office’s (ICO) expectations when handling Freedom of Information and Environmental Information Regulation requests.</b></p> <ul style="list-style-type: none"> <li>During 2023/24 the Council improved its compliance rates in respect of meeting statutory response deadlines. The Customer Feedback Team (FOI Officers) need now to work with services to improve the quality of responses to requests, and the handling of requests in accordance with FOI/EIR</li> </ul>	31 March 2025	A joined-up approach to responding to Information requests which enables the Council to consistently meet the statutory requirements and reflects best practice,	Director of Transformation, Digital & Customer Experience, Head of Governance

## Annex 2 - Significant Governance Issues 2024/25

	<b>Action now planned for 2024/25</b>	<b>Timescale for Completion</b>	<b>Outcome</b>	<b>Senior Responsible Officer</b>
	<p>legislation, to further improve resolutions ahead of any ICO involvement.</p> <p>Officers in the Customer Feedback team to work with the Corporate Governance Team on increasing awareness within the Council on the correct application of the legislation.</p>			
<b>6.</b>	<b>Full review of current CCTV &amp; intruder alarm monitoring arrangements.</b>	1 November 2024	As part of an ongoing initiative to increase self-delivery of services, provide a detailed options paper for CCTV & Intruder alarm monitoring to be self-delivered vs. the current outsourced model.	Director of Property Services, Head of Facilities Management
<b>7.</b>	<b>Review of Members' and Officers' fiduciary responsibilities and accountability, and legal status in respect of outside bodies including indemnities.</b>	31 March 2025	It is important that the legal status of and responsibilities and accountabilities of Members are clearly understood in relation to outside bodies they are appointed to by the Council.	Head of Governance
<b>8.</b>	<b>Proactive Training for Governance</b>	31 March 2025	Following a review of the Governance policies, training materials are in development which will be published and used in Governance sessions, including raising awareness	Head of Governance, Head of Legal

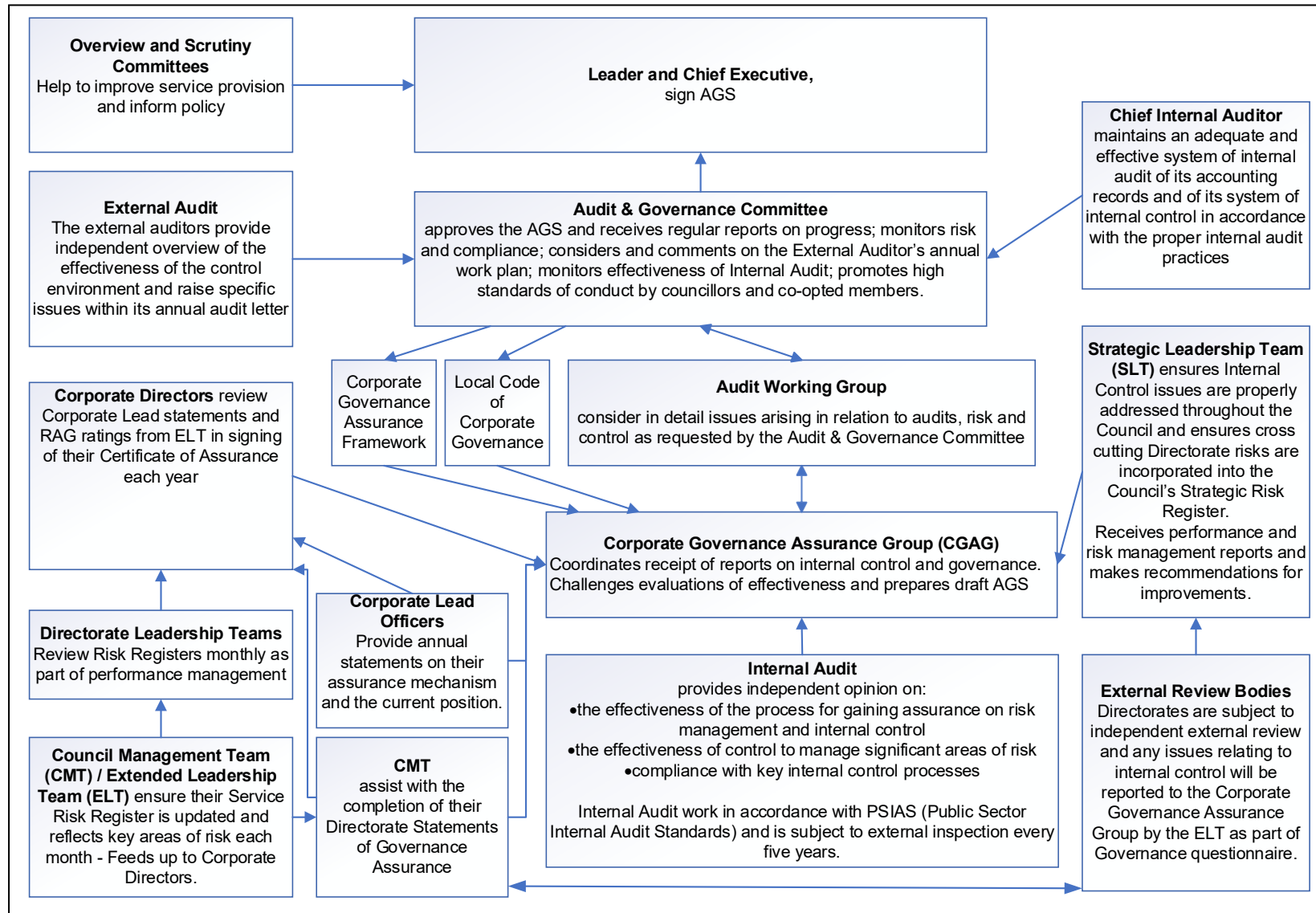
## Annex 2 - Significant Governance Issues 2024/25

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	<b>Action now planned for 2024/25</b>	<b>Timescale for Completion</b>	<b>Outcome</b>	<b>Senior Responsible Officer</b>
	Governance sessions to raise awareness and skills level within the Organisation to be carried out by Heads of Governance and Legal.		about the Council's whistleblowing process and amended policy.	



## Annex 3: Overview of Corporate Governance Assurance Framework



**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
<b>1. Responsibilities of the Chief Finance Officer (CFO) and Leadership Team</b>				
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money (VfM)	Services use benchmarking to inform opportunities to improve VfM but this is often ad hoc and there is limited visibility beyond the service. Procurement decisions consider VfM by considering the quality of service and not just price.	The council’s transformation programme is expected to focus on improving the business intelligence information available to the council. This will include developing a strategy for data and insight. A commercial strategy, that will be overseen by a new Commercial Board is being drafted and will also focus on procurement, third party spend, commissioning and commercial activity.	<b>AMBER</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
B	The authority complies with the CIPFA “Statement of the Role of the CFO in Local Government”	<p>The CFO is qualified accountant with significant experience working as an active member of the council’s leadership team.</p> <p>In carrying out their role as Executive Director of Resources and Section 151 Officer, the CFO is a member of SLT (Strategic Leadership Team) and reports directly to the Chief Executive. The CFO has an influential role with members of the Cabinet, Audit &amp; Governance Committee and lead opposition members.</p> <p>The budget proposals for 2024/25 include funding for additional finance capacity needed to support the organisation to transform and to ensure that the CFO is able to lead and direct a finance function that is resourced to be fit for purpose.</p>	The Business Services Transformation project will focus on sustainable financial management across the organisation through developing improved guidance and training for non – finance staff and reviewing, documenting and clarifying roles and responsibilities and accountabilities with efficient use of systems and processes to support that in the council’s self service operating framework.	<b>GREEN</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

<b>Ref</b>	<b>CIPFA Financial Management Standards</b>	<b>Current Status</b>	<b>Further Work</b>	<b>RAG Status</b>
<b>2. Governance and Financial Management Style</b>				
C	The Leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control	<p>The Strategic Leadership Team (SLT) understands its responsibilities in relation to Financial Management and considers the assessment against the Code and actions or further work required in order to continuously improve.</p> <p>The Council Management Team (CMT) receive and review on a quarterly basis a report from the Chief Internal Auditor on progress against the Internal Audit Plan, implementation of agreed management actions and delivery of the Counter Fraud Plan. The Annual Governance Statement (AGS) and Action Plan are also considered by CMT.</p> <p>In addition, the Audit &amp; Governance Committee have a key role in providing independent assurance over governance, risk and internal control arrangements.</p>	<p>SLT are continuing to discharge their responsibilities through CMT including focussing on managing pressures over the short and medium term to maintain financial resilience through the Medium Term Financial Strategy.</p> <p>The council’s Delivering the Future Together programme has moved to a new phase and is focussing on the operational priorities for the council of employer, place shaper and partner of choice.</p>	<b>GREEN</b>
D	The authority applies the CIPFA/SOLACE “Delivering Good Governance in Local Government: Framework (2016)”	The Local Code of Corporate Governance sets out how the Council complies with the requirements of the Framework and identifies key documents, which provide detailed information as to how the Council ensures the Corporate Governance principles are adhered to. The annual update of the Oxfordshire Code of Corporate Governance was last approved by Audit & Governance Committee in May 2023.		<b>GREEN</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
E	The Financial Management style of the authority supports financial sustainability	<p>The Council has adopted a Business Partnering model that supports managers to deliver financially sustainable services by providing strategic advice and support. Training in financial management roles and responsibilities has been a focus across a number of Directorates during the last financial year. This is underpinned by a Corporate Function that manages the strategic financing issues and provides the budget setting and accounting framework for the organisation.</p> <p>An updated Financial Strategy including financial performance indicators that are tracked and reporting during the following year is published annually as part of the budget agreed by Council.</p>	<p>Business Services Transformation will develop a clearer framework of financial roles and accountability and develop training to support that which will be used consistently across the Council.</p> <p>A new Financial Management Strategy and a Commercial Strategy are being developed. Business Partnering will be developed across more functions within the council and a formal operating model for business partnering will be developed.</p> <p>Development of improved and digitised business case process for capital and revenue.</p>	<b>AMBER</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
<b>3. Long to Medium-Term Financial Management</b>				
F	The authority has carried out a credible and transparent financial resilience assessment	<p>A review of both the 2022/23 Financial Resilience index and the OFLOG finance data set compared to the nearest neighbour’s cohort of local authorities has been undertaken. This is set out in in the Financial Strategy (section 4.5 of the Budget &amp; Business Planning Report to Cabinet in January 2024).</p> <p>The Financial Strategy also includes a suite of measures against which financial performance is measured during the year and reported through the Business Management &amp; Monitoring Reports to Cabinet. These measures include the forecast level of General Balances against the minimum risk assessed level for balances taking into account the latest monitoring position in the current year and the forecast achievement of savings built into the budget.</p> <p>The council’s People and Culture Strategy, which will inform future workforce requirements will be considered for approval by Cabinet in January 2024.</p>		<b>GREEN</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

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<b>Ref</b>	<b>CIPFA Financial Management Standards</b>	<b>Current Status</b>	<b>Further Work</b>	<b>RAG Status</b>
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	<p>The Financial Strategy and MTFs outline the financial challenges and opportunities facing the Council over the medium term.</p> <p>The Capital &amp; Investment Strategy and the Capital Programme both cover a 10-year period. The Capital &amp; Investment Strategy sets out the long-term context in which capital expenditure and investment decisions are made and articulates how the Council’s capital investment will help achieve the Council’s vision and priorities as well as respond to demographic change.</p>	With the development of a new business intelligence approach, it remains an ambition to progress the development of scenario planning in relation to the long term and the council’s place shaping ambitions.	<b>GREEN</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

<b>Ref</b>	<b>CIPFA Financial Management Standards</b>	<b>Current Status</b>	<b>Further Work</b>	<b>RAG Status</b>
H	The authority complies with the CIPFA “Prudential Code for Capital Finance in Local Authorities”	<p>The Capital &amp; Investment Strategy is updated annually and agreed by Council alongside the Capital Programme, Treasury Management Strategy, Annual Investment Strategy and Minimum Revenue Provision Policy.</p> <p>The Capital Programme is monitored monthly with reports produced quarterly for the Strategic Capital Board and Cabinet. Quarterly Treasury Management reports are taken to Audit &amp; Governance Committee, Cabinet and Council, including monitoring of Prudential Indicators.</p> <p>The ratio of financing costs to the net revenue stream is forecast to remain within 4%-5% over the medium term. The future affordability of any proposed new borrowing is a key consideration within the Budget &amp; Business Planning process.</p>		<b>GREEN</b>
I	The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans	The Council has an integrated Business and Budget Planning Process with a multi-year Medium Term Financial Strategy linked to service plans. This is reviewed and updated each year with new future years added to ensure that the strategy covers at least three years.		<b>GREEN</b>



**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

<b>Ref</b>	<b>CIPFA Financial Management Standards</b>	<b>Current Status</b>	<b>Further Work</b>	<b>RAG Status</b>
<b>4. The Annual Budget</b>				
J	The authority complies with its statutory obligations in respect of the budget setting process	The Council produces an annual balanced budget and supporting documentation within the necessary timeframe.		<b>GREEN</b>
K	The budget report includes a statement by the CFO on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves	The CFO's Section 25 report accompanies the suite of Budget documents and includes a commentary on the adequacy of proposed financial reserves with reference to CIPFA's Resilience Index as well as assessed compliance with the FM Code.		<b>GREEN</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
<b>5. Stakeholder Engagement and Business Plans</b>				
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	<p>One of the Council’s priorities has been to develop and implement a new consultation and engagement strategy, enhancing opportunities for residents, including young people and those seldom heard, to have their say in service development. This was implemented for the 2023/24 budget process and has been developed further for 2024/25.</p> <p>New for 2024/25 the council is using an online budget simulator tool, that enables residents and other stakeholders to weigh up funding choices and trade-offs for themselves.</p> <p>Wider engagement and outreach activities include two sounding board events for secondary school aged children, three online Oxfordshire Conversations in December 2023 and five events for adults known to experience inequity, in December and January to support their engagement with the simulator.</p> <p>Performance &amp; Corporate Services Overview &amp; Scrutiny Committee have also considered the budget proposals ahead of the budget being agreed by Council.</p>		<b>GREEN</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

<b>Ref</b>	<b>CIPFA Financial Management Standards</b>	<b>Current Status</b>	<b>Further Work</b>	<b>RAG Status</b>
M	The authority uses an appropriate documented options appraisal methodology to demonstrate the value for money of its decisions	Key decisions requiring investment to deliver service improvements, deliver savings or invest or save opportunities require business case to aid decision making via the appropriate governance process (e.g., Strategic Capital Board).	Review the requirements, standards and guidance for business cases including training options for responsible officers and decision makers. A project to automate the completion and sign off of business cases for revenue and capital projects has just commenced and is expected to be completed in Spring 2024.	<b>GREEN</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

<b>Ref</b>	<b>CIPFA Financial Management Standards</b>	<b>Current Status</b>	<b>Further Work</b>	<b>RAG Status</b>
<b>6. Monitoring Financial Performance</b>				
N	The Leadership Team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability	The regular Business Management and Monitoring Reports to Cabinet include performance, finance and risk so enable the council’s leadership team and Cabinet to respond to emerging issues and to take action to manage those. The regular Capital Programme monitoring report includes updates on scheme activity, performance and risks.	Continue to improve the visibility and links between performance, risk and finance reporting, highlighting key issues that need to be considered in the Business Management & Monitoring Report as well as any issues arising from the Capital Programme. Business Services Transformation and development of Data and Insight are expected to improve reporting capabilities and the use of data to underpin that.	<b>GREEN</b>
O	The Leadership Team monitors the elements of its balance sheet that pose a significant risk to financial sustainability	The Business Management and Monitoring Reports to Cabinet include monitoring of key balance sheet items including balances, reserves, debtors, and cash (including the performance of Treasury Management).		<b>GREEN</b>

**Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2023/24**

<b>Ref</b>	<b>CIPFA Financial Management Standards</b>	<b>Current Status</b>	<b>Further Work</b>	<b>RAG Status</b>
<b>7. External Financial Reporting</b>				
P	The CFO has personal and statutory responsibility for ensuring that the statement of accounts produced by the local authority complies with the reporting requirements of the “Code of Practice on Local Authority Accounting in the United Kingdom” (The Code)	<p>The annual accounts are produced in compliance with The Code and have always received an unqualified audit opinion.</p> <p>Statutory deadlines for publication of the accounts were consistently met until 2021/22 when resourcing issues impacted the completion of the accounts. Since then the on-going impact of audits for previous years has made it more difficult to complete the accounts by the deadline.</p> <p>The audit of the 2020/21 accounts was completed during 2023/24 and the audit of the 2021/22 accounts is expected to be completed in early 2024.</p> <p>The audit of the 2022/23 accounts remains outstanding as at 31 December 2023 pending national guidance on the approach to be taken to resolve the national audit backlog.</p>		<b>GREEN</b>
Q	The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions	<p>The Council Management Team and Cabinet consider the outturn and year end variances in a Provisional Outturn Report to Cabinet each June. Where relevant this enables strategic financial decisions to be made early in the following financial year.</p>		<b>GREEN</b>