



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

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

**Wednesday, 11 March 2026 at 1.00 pm**

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

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

Martin Reeves  
Chief Executive

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

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**Membership**

Chair – Councillor Roz Smith  
Deputy Chair - Councillor John Shiri

*Councillors*

Ron Batstone  
Andrew Crichton  
Ted Fenton

James Fry  
David Hingley  
Gavin McLauchlan

Leigh Rawlins

*Co-optee*

Kate Cartwright  
Paul McGinn

**Notes:**

- ***Date of next meeting: 20 May 2026***

## AGENDA

- 1. Apologies for Absence and Temporary Appointments**
- 2. Declaration of Interests - see guidance note**
- 3. Minutes (Pages 11 - 14)**

To approve the minutes of the meeting held on 14 January 2026 and to receive information arising from them.

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

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

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

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

Requests should be submitted to [committeesdemocraticservices@oxfordshire.gov.uk](mailto:committeesdemocraticservices@oxfordshire.gov.uk)

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

### **5. Annual Report of Audit & Governance Committee (Pages 15 - 26)**

Report by Deputy Chief Executive (S151 Officer)

In accordance with CIPFA (The Chartered Institute of Public Finance & Accountancy) Audit Committee Guidelines for Local Authorities 2022, it is recommended practice for an annual public report to be produced and reported to Council demonstrating how the committee has discharged its responsibilities.

**The Audit & Governance Committee is RECOMMENDED to review the draft report, agree any amendments and finalise in preparation for presentation to Council by the Chair of the Audit & Governance Committee.**

### **6. Counter Fraud Update (Pages 27 - 36)**

Report by Deputy Chief Executive (S151 Officer)

This report presents a summary of activity against the Counter Fraud Plan for 2025/26, presented to the July 2025 Audit & Governance committee meeting. The Counter Fraud plan supports the Council's Anti-Fraud and Corruption Strategy by ensuring that the Council has proportionate and effective resources and controls in place to prevent and detect fraud as well as investigate those matters that do arise.

**The Committee is RECOMMENDED to note the summary of activity against the Counter Fraud Plan for 2025/26.**

## **7. Treasury Management Q3 Performance Report 2025/26 (Pages 37 - 50)**

Report by Deputy Chief Executive (S151 Officer)

Treasury management is defined as: "The management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities, and the pursuit of optimum performance consistent with those risks."

The Chartered Institute of Public Finance and Accountancy's (CIPFA's) 'Code of Practice on Treasury Management 2021' requires that committee to which some treasury management responsibilities are delegated, will receive regular monitoring reports on treasury management activities and risks. This report is the second for the 2025/26 financial year and sets out the position at 31 December 2025.

Throughout this report, the performance for the first three quarters of the year to December 2025 is measured against the budget agreed by Council in February 2025.

As at 31 December 2025, the council's outstanding debt totalled £265m and the average rate of interest paid on long-term debt during the 6 months was 4.41%. No new external borrowing was raised during the first half of the year, whilst £2m of maturing Public Works Loan Board (PWLB) and £5m of LOBO loans, were repaid. The council's forecast debt financing position for 2025/26 is shown in Annex 1.

The [Treasury Management Strategy for 2025/26](#) agreed in February 2025 assumed an average base rate of 4.00%.

The average daily balance of temporary surplus cash invested in-house was expected to be £303m in 2025/26, with an average in-house return on new and existing deposits of 3.25%.

During the nine months to 31 December 2025 the council achieved an average in-house return of 4.51% on average cash balances of £419.276m, producing gross interest receivable of £14.248m. In relation to external funds, the return for the nine months was £3.108m, bringing total investment income to £17.356m. This compares to budgeted investment income of £10.351m, giving a net overachievement of £7.215m.

At 31 December 2025, the council's investment portfolio totalled £427.726m. This comprised £298.500m of fixed term deposits, £39.028m at short term notice in money market funds and £90.198m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 31 December 2025.

**The Committee is RECOMMENDED to note the council's treasury management activity for the first three quarters of 2025/26.**

## **8. Accounting Policies 2025/26 (Pages 51 - 74)**

Report by the Deputy Chief Executive (Section 151 Officer)

This report sets out the approach taken to the preparation of the 2025/26 Statement of Accounts including:

- The proposed timetable for the publication and public inspection of the Statement of Accounts for 2025/26.
- Changes to the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting in the United Kingdom (the Code) for 2025/26.
- The approved Significant Accounting Policies which describe how the Council has interpreted and applied the Code and form the basis of preparation of the accounts.

**The Committee is RECOMMENDED to:**

- a) Endorse the proposed timetable for the production of the draft Statement of Accounts for 2025/26 and**
- b) Ratify the accounting policies for 2025/26 as approved by the Deputy Chief Executive (Section 151 Officer) and included as an annex to this report.**

## **9. Ernst & Young Update (Verbal Update)**

To receive a verbal update from external auditors at Ernst & Young LLP, prior to submission of written reports for year ending 31 March 2026 at the next meeting.

## **10. Officers' Code of Conduct (Constitutional Amendment) (Pages 75 - 98)**

Report by Director of Law and Governance & Monitoring Officer

To strengthen internal governance and effectively manage risk, standards and employer-employee expectations, it is good practice for local authorities to maintain an up-to-date Officers' Code of Conduct (Code). The purpose of the Code is to establish clear standards of ethical and professional behaviour, promote integrity and accountability, maintain public confidence, and provide guidance to those working for or on behalf of the council in the discharge of their duties.

A comprehensive review of the Code was undertaken by the Director of Law & Governance and Monitoring Officer, taking into consideration best practice, and benchmarking against other authorities. The review identified and recommended substantial amendments to ensure the Code reflects current council values, working practices and organisational requirements.

**The Committee is RECOMMENDED to:**

- a) Approve the revised Officers' Code of Conduct and**
- b) Recommend to Council to amend the Constitution to include the revised Officers' Code of Conduct in Part 9.6.**

## **11. Updates on the Constitution Working Group (Pages 99 - 102)**

Report by Director of Law and Governance & Monitoring Officer

Following the re-establishment of the Constitution Working Group (CWG), two sessions have been held to discuss changes and potential changes to the Constitution. Meetings of CWG were held on 2 February and 6 March 2026, respectively. This report provides an update with progress.

**The Committee is RECOMMENDED to:**

- a) Note progress with the changes to the Council's constitution, which will be reported to Council on 30 June 2026 and**
- b) Comment as it sees fit.**

## **12. Code of Corporate Governance (Pages 103 - 120)**

Report by Director of Law and Governance & Monitoring Officer

In 2016 CIPFA & SOLACE produced guidance and framework with the identified principles that should underpin the governance of each local authority, and a structured approach to assist individual authorities to achieve good governance, "Delivering Good Governance in Local Government: Framework 2016 Edition."

The latest guidance issued by CIPFA and Solace in May 2025 addresses the annual evaluation of governance and internal controls, as well as the production of an annual governance statement (AGS). Serving as an addendum to "Delivering Good Governance in Local Government: Framework," this guidance is applicable to UK local government statements from 2025/26 onwards.

The addendum also supports the development of a local code of governance, ensuring that authorities establish all the essential arrangements necessary to uphold the principles of good governance. It emphasises the importance of conducting a comprehensive review, underpinned by a range of assurances, as this is vital for forming a robust overall assessment. Authorities must evaluate whether their governance arrangements remain fit for purpose and identify any significant areas in need of improvement.

In addition, the Annual Governance Statement (AGS) should adopt a forward looking approach, setting out how governance structures may need to adapt to meet the authority's future requirements.

The Council's Code of Corporate Governance has been shaped in accordance with this guidance.

The Framework encourages local authorities to assess their governance structures against seven core principles by:

- a) Reviewing their existing governance arrangements in the context of the Framework;
- b) Developing and maintaining a current local code of governance, including mechanisms to ensure its ongoing application and effectiveness; and
- c) Preparing an Annual Governance Statement to publicly report on the extent of their compliance with their own code, how the effectiveness of their governance arrangements has been monitored during the year, and any intended changes for the upcoming period.

The Officer Corporate Governance Assurance Group has reviewed and updated Oxfordshire County Council's Code of Corporate Governance, which is subject to an annual review; the next review date is March 2027.

**The Committee is RECOMMENDED to approve the Oxfordshire Code of Corporate Governance.**

### **13. Electoral Fees and Charges April 2026/27 (Pages 121 - 136)**

Report by Director of Law and Governance & Monitoring Officer

The County Council's Returning Officer, Martin Reeves, is responsible for the conduct of the County Council elections and by-elections. The expenditure properly incurred by the Returning Officer is paid by the Council and, as such, a scale of expenses is set as a guide for such expenditure. The scale of expenses set at Annex 1 will be applicable for any polls associated with the County Council during the 2026/27 financial year.

In accordance with the Council's practice, a review has been undertaken in consultation with the City and District Council elections officers in Oxfordshire, who assist the Returning Officer in running elections associated with the County Council.

The scale of election expenses is brought to the Audit and Governance Committee in the interests of transparency in this area of election governance.

**The Committee is RECOMMENDED to note the Scale of Election Expenses for the financial year 2026/27, as shown in Annex 1, in the event of the election of County Councillors or any other poll associated with the County Council during the 2026/27 financial year.**

### **14. Audit & Governance Committee Work Programme (Pages 137 - 138)**

The Committee is invited to note and comment on the work programme.

**Close of meeting**

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

## **Councillors declaring interests**

### **General duty**

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

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

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

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

### **Declaring an interest**

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

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

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

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

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

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

Other registrable interests include:

- a) Any unpaid directorships

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

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

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

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

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

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

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

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

# Agenda Item 3

## AUDIT & GOVERNANCE COMMITTEE

**MINUTES** of the meeting held on Wednesday, 14 January 2026 commencing at 1.00 pm and finishing at 2.05 pm.

**Present:**

**Voting Members:** Councillor Roz Smith – in the Chair  
Councillor John Shiri (Deputy Chair)  
Councillor Ron Batstone  
Councillor Andrew Crichton  
Councillor James Fry  
Councillor David Hingley  
Councillor Gavin McLauchlan  
Councillor Leigh Rawlins

**Non-voting members:** Paul McGinn

**Others in Attendance:** Jay Akbar, Head of Legal and Governance Services  
(Deputy Monitoring Officer)  
Lorna Baxter, Deputy Chief Executive  
(Section 151 Officer)  
Sarah Cox, Chief Internal Auditor  
Colm O'Caomhanaigh, Democratic Services Manager  
(Clerk)

<b>Agenda Item</b>	<b>Officer Attending</b>
5	Georgina Queripel, Audit Manager
6	Tim Chapple, Strategic Financing & Investment Manager
7	Kathy Wilcox, Head of Corporate Finance
8	Sarah Smith, Senior Governance Lead

*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, copies of which are attached to the signed Minutes.*

### **1/26 APOLOGIES FOR ABSENCE AND TEMPORARY APPOINTMENTS**

(Agenda No. 1)

Councillor Ted Fenton and the independent member Kate Cartwright sent their apologies for absence, which were accepted.

The Director of Law and Governance and Monitoring Officer also sent an apology for absence. The Head of Legal and Governance Services (Deputy Monitoring Officer) was present on her behalf.

### **2/26 DECLARATION OF INTERESTS - SEE GUIDANCE NOTE**

(Agenda No. 2)

There were no declarations of interest.

### **3/26 MINUTES OF THE PREVIOUS MEETING**

(Agenda No. 3)

The Committee noted the following:

- External auditors had an outstanding action with respect to a question about the proportion of pension funds arising from Level 3 investments.
- The Director of Transformation, Customer Experience had written to the Committee, as requested, concerning Strategic Risk 11 – Section 106.
- The Strategic Finance and Investment Manager had addressed the minimum repayments for loans from the Public Works Loan Board during earlier training.
- The Deputy Chief Executive (Section 151 Officer) would address the High Needs Dedicated Schools Grant (DSG) Deficit during the meeting.

**RESOLVED to approve the minutes of the meeting held on 26 November 2025 as an accurate record of proceedings.**

### **4/26 PETITIONS AND PUBLIC ADDRESS**

(Agenda No. 4)

There were none.

### **5/26 INTERNAL AUDIT 2025/26 PROGRESS REPORT**

(Agenda No. 5)

The Chief Internal Auditor introduced the report.

The Committee agreed that the two red reports pertaining to Safeguarding Transport and School Attendance, respectively, would go up in full to the Audit Working Group at its next meeting on Wednesday, 25 March for them to review.

The Committee asked about changes to dates in the Audit Plan and noted that internal auditors and directors of service monitored those changes closely. Members of the Committee were invited to review any deferred items alongside senior officers.

The Committee also asked about ongoing contractual negotiations and noted that contract management was now the responsibility of the Head of the Commercial and Procurement Service, who reported to the Audit Working Group on this matter.

**RESOLVED to note the progress with the 2025/26 Internal Audit Plan and the outcome of the completed audits.**

### **6/26 TREASURY MANAGEMENT STRATEGY STATEMENT AND ANNUAL INVESTMENT STRATEGY FOR 2026/27**

(Agenda No. 6)

The Strategic Financing and Investment Manager introduced the report.

The Committee noted the following:

- The Council did not have any long-term lending except with Local Authorities, rated A+, at that time.
- Changes to treasury policy could yield an additional £1.5 million in 2026-27 but that figure could not be guaranteed.

In relation to Local Government Reorganisation (LGR), the Committee sought and received assurance that proactive steps were being taken for any new local authority to deal with future issues, including the end of the International Financial Reporting Standard (IFRS) 9 statutory override in 2029.

#### ACTION

The Committee asked whether data from Arlingclose from November 2025 could have been more up to date, and the Strategic Finance and Investment Manager said that he would take that question away.

**RESOLVED to endorse the Treasury Management Strategy and Annual Investment 2025/26.**

### **7/26 FINANCIAL MANAGEMENT CODE**

(Agenda No. 7)

The Head of Corporate Finance and Deputy Chief Executive (Section 151 Officer) introduced the report.

The Committee asked about the Council's value for money and noted that work needed to be done with respect to consistency of processes involved in monitoring this, which included comparison with other local authorities. The redesign of Financial and Commercial Services was also discussed in relation to saving money without affecting service delivery.

Officers apologised that the word 'team' was missing with respect to the new data team on p. 74 of the agenda pack.

The Committee discussed the High Needs DSG Deficit and noted that the government had committed to cover this from April 2028, when local authorities would be permitted to deploy general funds to make up the shortfall, which could be £300 million. The Committee noted challenges with respect to the budget and the Executive Director of Resources (Section 151 Officer)'s Statutory Section 125 Statement in February, given ongoing uncertainty in relation to how the High Needs DSG deficit would be managed.

**RESOLVED to endorse the assessment of compliance against the Financial Management Code for 2025/26.**

### **8/26 ANNUAL GOVERNANCE STATEMENT - UPDATE ON ACTIONS**

(Agenda No. 8)

The Senior Governance Lead introduced the report.

The Committee noted that actions that had not been completed were progressing as reported on 26 November, except for Contract Management now that the redesign of Financial and Commercial Services was complete.

ACTION

The Head of Legal and Governance Services (Deputy Monitoring Officer) and Senior Governance Lead said that they would find out whether the Commercial and Procurement Service included the new data team.

**RESOLVED to receive this update on the actions from the Annual Governance Statement 2024/25.**

**9/26 AUDIT WORKING GROUP UPDATE**

(Agenda No. 9)

The Committee noted that the Audit Working Group would have a further update from the Head of the Commercial and Procurement Service on Contract Management on 25 March.

**RESOLVED to note the report.**

**10/26 AUDIT & GOVERNANCE WORK PROGRAMME**

(Agenda No. 10)

The Committee noted that the Chief Internal Auditor would circulate a draft annual report to Council in February, for approval on 11 March.

The Committee asked for:

- Review of future balances in the county fund in March 2028 on 20 May
- Regular review of the Constitution Working Group
- Review of Local Government Reorganisation (LRG) as it progressed
- A separate session for the Committee's Self-Assessment in May or June

**RESOLVED to note the Committee Work Programme to November 2026**

..... in the Chair

Date of signing .....

## AUDIT & GOVERNANCE COMMITTEE 11 MARCH 2026

### ANNUAL REPORT OF AUDIT AND GOVERNANCE COMMITTEE

#### Report by Deputy Chief Executive (S151 Officer)

#### RECOMMENDATION

1. **The Audit & Governance Committee is RECOMMENDED to**

To review the draft report, agree any amendments and finalise in preparation for presentation to Council by the Chair of the Audit & Governance Committee.

#### Executive Summary

2. In accordance with CIPFA (The Chartered Institute of Public Finance & Accountancy) Audit Committee Guidelines for Local Authorities 2022, it is recommended practice for an annual public report to be produced and reported to Council demonstrating how the committee has discharged its responsibilities.

#### Annual Report of Audit & Governance Committee

3. A draft report of the activities of the committee for the financial year 2025/26 has been prepared and is included within Annex 1. It has previously been circulated for review and comment to Audit & Governance Committee members. It is proposed that any suggested amendments/additional comments are discussed and agreed at the committee.
4. The final report will then be produced for the Chair of the committee, to schedule and present to Council.
5. Compliance with CIPFA's guidance for Local Authority Audit Committees 2022, demonstrates the committee's commitment to high standards and the production of the annual report demonstrates the role the committee exercises in being a key component of good governance for Oxfordshire County Council.

#### Financial Implications

6. There are no financial implications arising from this report.

Comments checked by: Lorna Baxter, Deputy Chief Executive (s151 Officer),  
[lorna.baxter@oxfordshire.gov.uk](mailto:lorna.baxter@oxfordshire.gov.uk)

## **Legal Implications**

7. There are no direct legal implications arising from this report.  
Comments checked by:

Jay Akbar, Head of Legal & Governance Services,  
[jay.akbar@oxfordshire.gov.uk](mailto:jay.akbar@oxfordshire.gov.uk)

## **Staff Implications**

8. There are no staffing implications arising from this report.

## **Equality & Inclusion Implications**

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

## **Sustainability Implications**

10. There are no sustainability implications arising from this report.

## **Risk Management**

11. There are no risk management implications arising from this report.

Lorna Baxter, Executive Director of Resources

Annex: Draft Annual Report of the Audit and Governance Committee.

Background papers: None.

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

March 2026.

ANNEX 1

# **Audit & Governance Committee Annual Report**

## **Report of the work of the Audit & Governance Committee during 2025-26**

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## **Chair's Introduction**

As Chair, I am very pleased to present this annual report which sets out the role of the Audit & Governance Committee and summarises the work we have undertaken both as a committee, and through the support of the Audit Working Group during the financial year 2025/26.

The Committee operates in accordance with the good practice guidance produced by the Chartered Institute of Public Finance Accountancy (CIPFA), revised 2022. I am satisfied that we are functioning effectively and in accordance with these standards, providing an independent, high-level source of assurance that supports strong governance and sound public financial management.

This year we were delighted to welcome two new Independent Members, who joined the Committee in the summer of 2025.

Members continue to be well supported by officers across the Council, who provide high-quality reports and presentations to enable effective review. I would like to thank colleagues from Internal Audit, External Audit, Law & Governance, and Finance for their valuable contributions throughout the year.

Finally, I wish to express my sincere thanks to all officers, the Independent Members, the Deputy Chair, Councillor John Shiri, and my fellow Committee Members for their commitment and constructive support. Their collective efforts have significantly contributed to the Committee's work over the past year.

### **COUNCILLOR ROZ SMITH**

Chair, Audit & Governance Committee

## **Role of the Audit & Governance Committee**

The Audit and Governance Committee operates in accordance with the 'Audit Committees, Practical Guidance for Local Authorities' produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) 2022. The Committee complies with the CIPFA's position statement. The Guidance defines the purpose of an Audit Committee as follows:

***Audit committees are a key component of an authority's governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee's role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.***

***The committee has oversight of both internal and external audit together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.***

The key functions of the Audit and Governance Committee are defined within the Council's Constitution. In discharging these functions, the Committee is supported by the Audit Working Group.

## How the Committee has discharged its responsibilities during 2025/26

Key A&G Committee Activities	June 25	July 25	Sept 25	Nov 25	Jan 26	March 26
<b>Financial Reporting</b>						
Statement of accounts 2024/25						
Local Audit Reform: Audit Consultation Outcome						
Review of Treasury Management Annual Performance Report 2024/25						
Treasury Management Performance Report						
Treasury Management Annual Investment Strategy 2026/27						
Treasury Management mid-term review 2025/26						
Assessment of the Council's Financial Management, Controls & Governance						
Financial Management Code						
Financial Regulations Update						
Accounting Polices						
<b>Internal Audit</b>						
Annual Report of the Chief Internal Auditor 2024/25						
Internal Audit Strategy and Plan 2025/26						
Internal Audit Charter and Quality Assurance Programme 2025/26						
Reports from Audit Working Group						
Review of Internal Audit Reports and monitor of in-year progress						
<b>External Audit</b>						
External audit updates						
<b>Governance &amp; Risk Management</b>						
Annual Governance Statement (AGS) for 2024/25						
Review of AGS action plan						
Risk Management update						
Local Government Reorganisation Update						
Oxfordshire Fire & Rescue Statement of Assurance						
Oxford Fire & Rescue Annual Report						

<b>Key A&amp;G Committee Activities</b>	<b>June 25</b>	<b>July 25</b>	<b>Sept 25</b>	<b>Nov 25</b>	<b>Jan 26</b>	<b>March 26</b>
Review of Appointment to Outside Bodies / Appointments to Outside Bodies						
Local Government Ombudsman annual report						
Monitoring Officer annual report 2024/25						
Annual Report of A&G committee 2025/26 – draft						
Whistleblowing annual report 2024/25						
Annual report of Health and Safety						
Audit Working Group Terms of Reference						
Constitution Working Group						
Member Champions						
Government Response to Strengthening the Standards Conduct Framework						
RIPA policy						
Officers Code of Conduct						
Electoral Fees and Charges						
<b>Counter-Fraud</b>						
Approval of Counter-Fraud Strategy and plan for 2025/26						
Anti-Fraud and Corruption Strategy						
Counter-Fraud Plan update						

The Committee is supported by the Audit Working Group (AWG):

<b>Key Audit Working Group activities</b>	<b>Dec 25</b>	<b>March 26</b>
Internal Audit of Strategic Contract Management 2024/25		
Internal Audit of Income Collection Street Works & Parking 2024/25		
Internal Audit of Safeguarding Transport 2025/26		
Internal Audit of School Attendance 2025/26		

## **2025/26 Key Achievements:**

- The Committee and the Audit Working Group (AWG) have continued to review and monitor material weaknesses identified from the internal audit reports with Senior Managers attending to provide assurance on how the issues were being addressed. This has supported the implementation of the actions plans to deliver the required improvements in key areas for the Council.
- The Committee is pleased to note through review of the Internal Audit reports and monitoring by the Committee and AWG, of the agreed management actions that significant weaknesses in the system of internal control are being prioritised and addressed.
- The Committee has provided effective scrutiny of the treasury management strategy and policies. Receiving regular reports of activity, reviewing the treasury risk profile and adequacy of treasury risk management processes has contributed to good performance in this area.
- The Committee and AWG continue to consider key topics / areas of risk, seeking assurance from lead officers in the relevant areas that robust processes are in place. Areas considered during 2025/26 have included Whistleblowing, Health & Safety, Financial Management, Risk Management and follow up of audits including Strategic Contract Management, Income Collection Street Works & Parking, Safeguarding Transport and School Attendance.

## **Our work in 2025/26**

The key activities of both the Committee and the Audit Working Group are captured in the tables above. In summary:

### **Financial Reporting**

The Committee is responsible for the review and approval of the annual statement of accounts on behalf of the Council. The Committee has received regular updates on progress from the external auditors and officers.

The Committee receives and reviews the results of the Financial Management Code annual self-assessment. The Committee also considered a high-level assessment of the Council's financial management, controls and governance and associated risks, considering the context of councils that have sought Exceptional Financial support and/or issued S114 notices to date.

The Committee receives reports from the Treasury Management Team, exercising its stewardship role. The Committee reviewed the Treasury Management Outturn Report 2024/25, the Treasury Management Mid-term Performance Report 2025/26 and the Treasury Management Strategy Statement and Annual Investment Strategy 2026/27.

## **Internal Audit**

The Committee approved the Internal Audit Strategy for 2025/26, including the annual audit plan. The Committee receives regular progress reports from the Chief Internal Auditor, including summaries of the outcomes from Internal Audit work. Through the Audit Working Group, the Committee monitors the progress with the implementation of management actions arising from audit reports.

Upon finalisation of an internal audit report, the executive summary is included in the quarterly update report to the Audit & Governance Committee. The Committee will request the Audit Working Group consider in more detail any internal audit reports which are graded Red and any Amber reports where the Committee wants further assurance on. Senior Managers are asked to attend the Audit Working Group and explain how the issues identified are being addressed and the progress with implementation of the agreed management actions.

In response to Internal Audit reports the Committee and the Audit Working Group, has looked in detail at the following areas: Strategic Contract Management (overall conclusion graded Amber), Income Collection Street Works and Parking (overall conclusion graded Amber), Safeguarding Transport (overall conclusion graded Red) and School Attendance (overall conclusion graded Red).

The Committee has continued to monitor the resourcing of Internal Audit. The Committee recognises the challenges in recruitment in this area and continue to be updated regarding the recruitment and retention strategies being adopted, which includes the recruitment of apprentice auditors within the team.

The completion of the Internal Audit Plan and the annual statement of the Chief Internal Auditor is produced for the Committee at the end of the financial year. Based on the evidence of the reports presented to the Audit Working Group and the Committee, the team continues to provide an effective challenge and therefore assurance on the key risk activities.

The Committee also met with the Chief Internal Auditor in a private session during November 2025 and is satisfied Internal Audit are free to carry out their duties without restrictions.

The Committee approves the Internal Audit Charter on an annual basis; this was approved at the June 2025 meeting.

As previously reported, the Monitoring Officer undertook a review of the effectiveness of Internal Audit in Autumn 2023, with the findings presented to the Committee in November 2023. The review concluded that there was a strong level of satisfaction with both the quality and effectiveness of the service. A further review is scheduled to take place in 2026. In addition, an external assessment of Internal Audit, which is completed once every five years, was reported to the Committee in January 2024. The assessment confirmed that the service is fully compliant with the Public Sector Internal Audit Standards. Internal Audit has also completed its annual self-assessment for 2025/26 against the new Global Internal Audit Standards for the UK public sector, which has again confirmed full conformance.

## **External Audit**

The Council's external auditors, Ernst and Young, attended committee meetings, providing regular updates on their work plan and any matters arising.

The Committee met with the external auditors in a private session in November 2025. The Committee is satisfied that they are free to carry out their duties without restrictions. The Committee are also assured that if identified, External Audit would bring any material issues to the attention of the Committee.

The Council's final Statement of Accounts for 2023/24 was published on 10 February 2025. A disclaimed audit opinion was issued as a result of the delays to the audit process and the wider requirements arising from the local audit reset. The Council's external auditors advised that they did not have sufficient resources available to undertake the detailed audit procedures required to obtain sufficient and appropriate audit evidence to support an unmodified audit opinion. Consequently, the Council received a disclaimed opinion on the 2023/24 financial statements.

Notwithstanding this, the external auditors informed the Committee that, in completing their work on the 2023/24 accounts, they undertook significant testing of the 2022/23 closing balances in order to build assurance over those balances. The 2024/25 Statement of Accounts was published on 30 June 2025, and the external audit opinion was issued in February 2026. As a result of the significant audit testing undertaken and the rebuilding of assurance over the brought-forward balances from 2022/23, the Council received a qualified audit opinion on the 2024/25 financial statements. Oxfordshire County Council is among the authorities to have secured an improved audit opinion as a result of the local audit reset.

## **Governance & Risk Management**

The Committee approved the Annual Governance Statement (AGS) for 2024/25. This included improvement actions for 2025/26, within the following areas: Directorate Schemes of Delegation, Review of Members and Officers fiduciary responsibilities, Contract Management, Executive Officer Decisions, Code of Practice on Good Governance for Local Authority Statutory Officers, Appointment of Independent Members of the Audit & Governance Committee, Independent Remuneration Panel, and Inspections Review: Readiness and Sharing Learning.

The Committee and AWG receives and considers updates from officers on key topics/areas of risk such as seeking assurance that robust risk management, governance and internal control processes are in place. Regular risk management updates are provided to the Committee.

The Committee also considered the annual report of the Monitoring Officer; the annual report of the Local Government and Social Care Ombudsman; the annual report of Health & Safety; and the Fire and Rescue Service Annual Statement of Assurance, the RIPA policy, and the annual report of Whistleblowing. There were no material issues or concerns arising.

The Committee approved for the Constitution Working Group to be reconvened, tasked with reviewing the Council's Constitution and making recommendations for improvement where necessary, with progress amendments being made to the Audit & Governance Committee in the first instance, ahead of presentation to Council for approval.

## **Counter-Fraud**

The Audit & Governance Committee receives annually the Counter Fraud Strategy and work plan. The Committee is regularly updated on progress on delivery of the work plan for counter fraud.

The Chief Internal Auditor provided regular updates to the Committee on any reported matters of suspected fraud, including investigations. Outcomes of investigations are reported to and monitored by the Committee. The Committee plays a key role in monitoring the effectiveness of the Council's counter fraud arrangements.

The Committee received a report on Whistleblowing from the Monitoring Officer, that highlighted there have been few cases and where these have arisen, they have been investigated appropriately.

## **Audit & Governance Committee self-assessment**

At the end of 2022, CIPFA (the Chartered Institute of Public Finance and Accountancy) issued updated guidance and a revised Position Statement for local authority audit committees. The guidance recommends that committees undertake a regular self-assessment against the standards set out in the 2022 framework.

In February 2023, the Audit & Governance Committee completed this self-assessment, which included a review of core knowledge and skills. As previously reported, the exercise concluded that at the time the Committee demonstrated a strong level of performance against good practice principles. It confirmed that the Committee was well-constituted, has an appropriate skills and knowledge base, and was operating in full compliance with the CIPFA 2022 Position Statement. The assessment also confirmed that the Committee effectively fulfils its terms of reference and appropriately escalates key issues during the year.

A key recommendation within the CIPFA 2022 guidance is that local authority audit committees include two Independent Members. The Committee was pleased to welcome two new Independent Members in the summer of 2025, ensuring continued alignment with best practice.

The next self-assessment is scheduled to take place in June 2026.

## AUDIT & GOVERNANCE COMMITTEE 11 March 2026

### COUNTER FRAUD UPDATE

#### Report by Deputy Chief Executive (S151 Officer)

#### RECOMMENDATION

1. **The Committee is RECOMMENDED to**
  - a) Note the summary of activity against the Counter Fraud Plan for 2025/26.

#### Executive Summary

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

#### Counter Fraud Team Update

3. **Counter Fraud Service Resources Update**
  - As reported to the July 2025 meeting, the Counter Fraud Team comprises of a Counter Fraud Team Manager, Senior Counter Fraud Officer, Intelligence & Data Officer and an Assistant Counter Fraud Officer. The Intelligence & Data Officer left the team at the end of February to take up a new role within the Council. Recruitment of a replacement Counter Fraud resource is now being progressed.
  - As noted in previous updates, the Counter Fraud team receive, log and triage all whistleblowing reports. The Chief Internal Auditor and Counter Fraud Team Manager meet with the Director of Law & Governance regularly to review, discuss and progress all whistleblowing investigations.
4. **Case Figures 2025/26 (at end of February 2026):**

Indicator	Value
New Cases 2025/26 (April – end of February 2026)	35 cases

Current open cases (by year)	2025/26: 22 2024/25: 8 2023/24: 1
With the Police	For 5 cases, the team are currently in liaison with the police.
New Cases by type	Blue Badge: 9 Bus Pass: 1 Corporate Contractor and Procurement: 4 Employee: 6 Financial Abuse: 9 Insurance: 1 Deprivation of Assets: 3 Direct Payment: 1 Cheque Fraud: 1
New Cases by referral source	Employee / Internal Control: 34 External: 1

Since November 2025, **11 cases have been resolved** with the following outcomes:

- Six blue badge misuse cases: Two resulted in successful criminal prosecutions, and four resulted in a warning letter being issued to the badge user and badge holders.
- One case where procedural weakness was identified in the procurement process within a service area. However, no evidence of fraud or irregularity was identified.
- One case where the Counter Fraud investigation resulted in an insurance claim being refused.
- One case of alleged misuse of Council procurement card by an employee. Whilst fraud or irregularity was not evidenced, the use of procurement cards in the service area have been reviewed and a number withdrawn where necessary.
- One Financial Abuse case involving a family member was investigated. A recovery of £5,000 of the debt owed to OCC was made and Money Management are now involved in supporting the service user with the safe management of their finances.
- One case of cheque fraud where payee details had been amended by what appears to be an external source, the bank have reimbursed OCC for the full amount lost.

The total value of the alleged fraud/irregularity for these 11 cases was calculated at **£13,028**. A total of **£7,028** was recovered back to the Council from the 2 cases where financial restitution was achieved. Additionally, £2,076 was awarded to the council by a way of contribution towards its costs.

The total future loss prevented from the cases closed has been calculated at **£6784.03**.

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

## **5. Update against the Counter-Fraud Plan 2025/26**

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

The Counter Fraud Plan for 2025/26, which was previously presented to the July 2025 Audit & Governance Committee is included within Annex 1. This reports on progress with delivery of the plan. The plan has been delivered for 2025/26.

## **6. National Fraud Initiative Update (NFI):**

The data match review for the 2024/25 exercise is currently underway. Each area has been summarised below:

### *Pensions:*

As reported in the November 2025 Counter Fraud update, the NFI exercise identified 5 deaths that were previously unknown to the Pension Service. The total overpayment was £2,297.55, of which £1,553.11 has been recovered. Recovery of the overpayments from two matches is still ongoing.

Within the 'Deferred Pensions to DWP Deceased' report, a total of ten matches related to previously unknown deaths have been resolved and closed, and there are currently 24 matches open and under review. The matches identified do not reflect any loss to the Pension Fund but enable the Pension Service to proactively contact the next of kin and ensure that entitlements are appropriately managed.

Additionally, the two Payroll to Pensions reports have now been reviewed in full. These relate to pensioners who were identified as having returned to work. Of those reviewed, there are nine cases that are undergoing assessment by the Pension Service.

### *Payroll:*

It was reported in the November 2025 Counter Fraud update that the National Fraud Initiative had identified two cases of undeclared secondary employment that were under investigation. These investigations remain under investigation by the team; one of which has been accepted for referral by the police.

### *Blue Badges:*

It was previously reported that of a total 14 matches identified where a blue badge holder concurrently held a second blue badge with another local authority, nine had been resolved with no issues, and five remained under investigation. Since the November 2025 update, all matches have been resolved with no issues found.

### *Concessionary Travel Passes:*

The NFI exercise produced 1,634 data matches related to Concessionary Travel Passes, all of which related to pass-holders identified as deceased. These matches have now been fully reviewed, resulting in a total of 1,479 badges cancelled and a total estimated saving to the council of £56,202 based on Cabinet Office methodology for calculating estimated savings.

### *Adult Social Care Matches:*

In November 2025, it was reported that following the reintroduction of matches relating to Personal Budgets (Direct Payments) and Private Supported Care Home Residents, the extraction and upload of this data was in progress. The upload was completed in November, following which the matches were released in December 2025. All matches have been fully reviewed by the Financial Assessments Team.

There were five clients in receipt of a Direct Payment who were identified as deceased, of which all were already known to the service by the match release date and the appropriate recovery action taken through standard procedures.

There were 59 clients with a care package relating to private residential care who were identified as deceased. The deaths of 56 of the 59 clients were already known to the service, and appropriate recovery action had been taken in line with standard procedures. For the remaining three cases, overpayments to care providers totalling £93,743 have been identified and are subject to further investigation, including recovery action.

### *Duplicate Creditor Payments & Conflict of Interest Matches:*

A sample of 100 matches from the six reports relating to duplicate creditor payments have been reviewed. There were no duplicate payments identified. Of those sampled, 11 matches were confirmed to be a positively identified duplicate payment that had already been resolved. The outcome of the match review provides positive assurance of the effectiveness of the council's controls for preventing and detecting duplicate payments.

There were 95 matches in the NFI exercise relating to a potential conflict of interest, where an employee of the council or potential family member of an employee was identified as a director of a company the council has used as a creditor. A full review of these matches has been completed, with follow up action to resolve them in progress.

Additionally, there were 111 matches relating to a potential conflict of interest where an employee of the council was identified to have received separate payment as a creditor. The review of these matches is in progress.

An update to the outcome of the Conflict-of-Interest matches will follow in the next Counter Fraud update to the July 2026 Audit & Governance Committee.

## **7. Blue Badges**

In the November 2025 Counter Fraud update to Audit & Governance Committee, it was reported that one case had been adjourned in the Oxford Magistrates Court. This has since been heard and resulted in a successful prosecution where the council was awarded £911 in costs, and a fine of £307 was issued. Victim surcharges totalling £123 were also issued. The Committee was also advised of the preparation of a prosecution file for a second case. This has also been heard and resulted in a successful prosecution where the council was awarded £1165 in costs, and a fine of £140 was issued. Victim surcharges totalling £56 were also issued.

Since the last update to the Committee in November 2025, a blue badge enforcement operation was undertaken in Banbury in December 2025. A total of 59 blue badges were checked across several town centre locations. Four individuals were advised and educated after being found to be using blue badges without the badge holders present. Two badges were identified as replaced (lost) and two badges were identified as cancelled (deceased), one of which had also expired. Two blue badges were seized, seven penalty charge notices were issued, and six warning letters have been issued. Two cases identified during the operation are progressing for further investigation by the Counter Fraud team.

A further enforcement operation was undertaken in Oxford City Centre in January 2026. A total of 83 blue badges were checked across multiple central locations. One individual was advised and educated after being found to be using a blue badge without the badge holder present. One replaced (lost) badge, and one counterfeit blue badge was identified. Six Penalty Charge Notices were issued. Two cases identified during the operation are progressing for further investigation by the Counter Fraud team. Further updates will be provided as the cases progress.

The next enforcement exercise is being planned for the end of Q4.

## **8. Controls Improvement & Case Updates:**

Upon the conclusion of each investigation, where applicable, the control environment is reviewed, and a post investigation report issued. The report highlights any weaknesses identified and includes agreed actions to prevent, stop and minimise the

risk of reoccurrence. The agreed action plan is monitored for implementation by the Counter Fraud Team.

Since the last update to the November 2025 Audit & Governance Committee, the team have issued 2 investigation reports:

Report Reference	Description	Date Issued
1	Report into allegation of the fraudulent claiming of mileage expenses and hours worked.	Q3
2	Procurement without following appropriate procurement procedures.	Q4

*Other cases to note:*

There are several cases to note within the 31 cases currently open. A summary of these investigations is provided below, with further updates to be provided to the Audit & Governance Committee as they progress.

There are two live investigations relating to undisclosed secondary employment, which are currently with the Economic Crime Unit at Thames Valley Police. A third case, currently also with the police, relates to an investigation around an education provider's compliance with the terms of a contract they held with the Council. A fourth case relates to alleged inflated expenses by an employee, which has been subject to HR/disciplinary process resulting in dismissal. We continue to be involved in cases of financial abuse and deprivation of assets within Adult Social Care, utilising the powers of an Accredited Financial Investigator to access financial information relating to the investigation.

## Financial Implications

9. There are financial risks associated with fraudulent activity, as well as with the non-recovery or delayed recovery of funds, which can directly impact the Council's financial position. The Counter Fraud Team continues to play a key role in preventing and detecting fraud and financial irregularities and promoting a strong system of governance and internal controls.

Comments checked by: Lorna Baxter, Deputy Chief Executive (S151 Officer)  
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## Legal Implications

10. There are no direct legal implications arising from this report which presents a summary of activity against the Counter Fraud Plan for 2025/26.

Comments checked by: Jay Akbar, Head of Legal and Governance Services,  
[jay.akbar@oxfordshire.gov.uk](mailto:jay.akbar@oxfordshire.gov.uk)

## **Staff Implications**

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

## **Equality & Inclusion Implications**

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

## **Sustainability Implications**

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

## **Risk Management**

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

Annex: Annex 1: 2025/26 Counter Fraud Plan

Lorna Baxter, Executive Director of Resources & S151 Officer

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March 2026.

## ANNEX 1: Counter Fraud Plan 2025/26 – Position at March 2026

Theme	Ref	Action	Timescale	Position at March 2026
Govern / Acknowledge	1	Publish an updated version of the Council's Anti-Fraud and Corruption Strategy for 2025/26 as part of its two-yearly review.	November 2025	Complete - Updated and presented to the November 2025 Audit & Governance Committee.
	2	Continue development of the Council's fraud risk register.	Ongoing	Complete.
	3	Develop a new Initial Fraud Impact Assessment process to enable the assessment of the fraud risks of a new system or process.	December 2025	In progress – will be carried forward into the 2026/27 Counter Fraud plan.
	4	Complete a self-assessment against the standards published by the Public Sector Fraud Authority. The standards contain basic measures that an organisation should have in place to enable an effective counter-fraud response.	March 2026	Complete – satisfied with compliance.
	5	Review and promote available fraud reporting routes for both internal and external sources. Update any associated guidance if required.	December 2025	Complete – identified areas for improved reporting.
Prevent	6	Fraud intelligence alerts to be provided to service areas as necessary.	Ongoing	Ongoing.
	7	Review and investigate the results of the National Fraud Initiative 2024/25 exercise, released between January and April 2025.	March 2026	The match review is complete – some matches are still under investigation. See above update in section 6 of the main report.
	8	Continue to enhance data analytics capability to support potential areas of proactive work.	Ongoing	Ongoing.

	9	Complete joint proactive reviews with Internal Audit, with a focus on preventing and detecting fraud with the use of data analysis techniques.	March 2026	One audit of Duplicate Payments - evaluating the controls to prevent and detect duplicate payments has been complete as is at draft report stage.
	10	Provide targeted fraud awareness training to internal teams and service areas.	Ongoing	Three training sessions have been delivered to Adults' Direct Payment staff and Headteachers. A further two sessions have been delivered to Education and Social Care teams within the wider Children's Direct Payments team, these were also recorded for those staff unable to attend.
Pursue	11	Conduct investigations into suspected fraud and irregularity (this includes participation in joint investigations with other enforcement authorities).	Ongoing	Ongoing. 35 new cases have been opened from April 2025 to date.
	12	Continue enforcement activities against Blue Badge fraud and misuse by completing on-street exercises, pursuing criminal prosecutions against detected misuse or applying sanctions as required.	3-4 targeted exercises per financial year	Three enforcement exercises were conducted in April 2025. Further exercises were carried out December 2025 and January 2026, a further exercise is planned for the end of Q4.
	13	Respond to information requests from the Police, other Local Authorities, and investigation bodies such as HMRC.	Ongoing	Ongoing.
Protect	14	Review and share fraud trends and new threats with relevant service areas.	Ongoing	Ongoing. 8 fraud alerts from the National Anti-Fraud Network (NAFN) have been disseminated to relevant internal teams from November 2025 to date.
	15	Continue to foster relations with other internal and external teams (e.g. Gangmasters Authority, Anti-Slavery Coordinator, Care Quality Commission).	Ongoing	Ongoing

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## AUDIT & GOVERNANCE COMMITTEE – 11 MARCH 2026

### TREASURY MANAGEMENT QUARTER 3 PERFORMANCE REPORT 2025/26

#### Report by the Deputy Chief Executive (Section 151 Officer)

#### RECOMMENDATION

1. **Audit & Governance Committee is RECOMMENDED to note the council's treasury management activity for the first three quarters of 2025/26.**

#### Executive Summary

1. Treasury management is defined as: "The management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities, and the pursuit of optimum performance consistent with those risks."
2. The Chartered Institute of Public Finance and Accountancy's (CIPFA's) 'Code of Practice on Treasury Management 2021' requires that committee to which some treasury management responsibilities are delegated, will receive regular monitoring reports on treasury management activities and risks. This report is the second for the 2025/26 financial year and sets out the position at 31 December 2025.
3. Throughout this report, the performance for the first three quarters of the year to December 2025 is measured against the budget agreed by Council in February 2025.
4. As at 31 December 2025, the council's outstanding debt totalled £265m and the average rate of interest paid on long-term debt during the 6 months was 4.41%. No new external borrowing was raised during the first half of the year, whilst £2m of maturing Public Works Loan Board (PWLB) and £5m of LOBO loans, were repaid. The council's forecast debt financing position for 2025/26 is shown in Annex 1.
5. The [Treasury Management Strategy for 2025/26](#) agreed in February 2025 assumed an average base rate of 4.00%.
6. The average daily balance of temporary surplus cash invested in-house was expected to be £303m in 2025/26, with an average in-house return on new and existing deposits of 3.25%.

7. During the nine months to 31 December 2025 the council achieved an average in-house return of 4.51% on average cash balances of £419.276m, producing gross interest receivable of £14.248m. In relation to external funds, the return for the nine months was £3.108m, bringing total investment income to £17.356m. This compares to budgeted investment income of £10.351m, giving a net overachievement of £7.215m.
8. At 31 December 2025, the council's investment portfolio totalled £427.726m. This comprised £298.500m of fixed term deposits, £39.028m at short term notice in money market funds and £90.198m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 31 December 2025.

## **Treasury Management Activity**

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

9. The strategy for long term borrowing agreed in February 2025 included the option to fund new or replacement borrowing up to the value of £300m through internal borrowing. The aim was to reduce the council's exposure to credit risk and reduce the long-term cost of carry (difference between borrowing costs and investment returns).
10. The council is able to borrow from the Public Works Loan Board (PWLB) or through the money markets. Because inflation has been higher than the Bank of England target bond yields, and therefore PWLB rates, remain high. Average CPI inflation for the first half of the year was 3.5%, which was above the target of 2%. The expectation is that as inflation falls, PWLB rates should reduce over the medium term. Given the forecast for borrowing rates, the strategy for 2025/26 assumes no new external borrowing during the year, with any increase in the capital financing requirement met through internal borrowing. The exception to this being the council actively considering raising further funding through a second community municipal investment.
11. As at 31 December 2025, the authority had 41 PWLB loans totalling £239.383m, five LOBO loans totalling £20m and two money market loans totalling £5.5m. The average rate of interest paid on PWLB debt was 4.47% and the average cost of LOBO debt for the first three quarters of 2025/26 was 3.84%. The cost of debt on the money market loan was 3.99%. The combined weighted average for interest paid on long-term debt was 4.41%. The council's debt portfolio as at 31 December 2025 is shown in Annex 1.
12. The council repaid £2m of maturing PWLB loans in the first half of the financial year, whilst a LOBO with the value of £5m was called and repaid without penalty in the third quarter of the year. The weighted average interest rate payable on the matured loans was 3.84%. The forecast outturn for interest payable in 2025/26 is £11.823m.

## **Investment Strategy**

13. The council holds deposits and invested funds representing income received in advance of expenditure plus balances and reserves. The guidance on Local Government Investments in England gives priority to security and liquidity and the council's aim is to achieve a yield commensurate with these principles. The council continued to adopt a cautious approach to lending to financial institutions and continuously monitored credit quality information relating to counterparties.
14. During the first half 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 from both a security and return view point.
15. The Treasury Management Strategy Statement and Annual Investment Strategy for 2025/26 included the use of external fund managers and pooled funds to diversify the investment portfolio through the use of different investment instruments, investment in different markets, and exposure to a range of counterparties. It is expected that these funds should outperform the council's in-house investment performance over a rolling three-year period. The strategy permitted up to 50% of the total portfolio to be invested with external fund managers and pooled funds (excluding Money Market Funds). The performance of the pooled funds will continue to be monitored by the Treasury Management Strategy Team (TMST) throughout the year against respective benchmarks and the in-house portfolio.
16. At the start of the year the UK Bank Rate was 4.50% which was in line with the forecast. The Bank of England cut rates by 0.25% in May 2025 to 4.25%, to 4.00% in August and again in December to 3.75%. The market is forecasting that the base rate will reduce further to 3.50% by the end of 2025/26.

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

17. In-house cash balances are deposited with institutions that meet the council's approved credit rating criteria. The approved lending list, which sets out those institutions, is updated to reflect changes in bank and building society credit ratings. Changes are reported to Cabinet as part of the Business Management & Monitoring Report. The approved lending list may also be further restricted by officers, in response to changing conditions and perceived risk. There were no changes to the lending list during the first three quarters of 2025/26.

## **Investment Performance**

18. Temporary surplus cash balances include: developer contributions; council reserves and balances; and various other funds to which the council pays interest at each financial year end. The budgeted annual return on these in-

house balances for 2025/26 was 3.25% and assumed an average annual in-house cash balance of £303.534m.

19. The actual average daily balance of temporary surplus cash invested in-house was £419.277m for the first three quarters of 2025/26 and the average in-house return was 4.51%, producing gross interest receivable of £14.248m. Gross distributions from pooled funds totalling £3.108m were also realised in the quarter, bringing total investment income to £17.356m. This compares to budgeted investment income of £10.351m, giving a net overachievement of £7.215m. This over achievement is a combination of higher than forecast balances, base rate forecasts remaining higher than previous forecasts, and a decoupling of the local to local lending market from the remainder of the money market. The local to local lending market is more aligned to the gilt market, which remains elevated as a result of persistently high inflation.
20. As set out in the Business Management & Monitoring Report to Cabinet in January 2026, £2.0m of the forecast additional income has been included in the forecast revenue position for 2025/26 and is offsetting service overspends. The remaining funding will be held in a new Budget Reserve to help manage any difference in the timing of the delivery of savings and the funding reductions arising from the Local Government Finance Settlement over the three-year settlement period to 2028/29. This was estimated at £5.5m for budget purposes but will need to be adjusted depending on the year end position for interest receivable and distributions from pooled funds.
21. Cash balances for the year are forecast to be lower than they otherwise would be as a result of negative Dedicated Schools Grant (DSG) balances relating to High Needs. As set out in the Business Management & Monitoring Report to Cabinet in January 2026, the cumulative negative DSG balance was forecast to be £163.2m as at 31 March 2026 and is expected to increase to at least £166.5m by 31 March 2026. Because this expenditure is currently unfunded it is suppressing the amount of cash balances held by the council. This would have an estimated opportunity cost of £6.66m in unearned interest during 2025/26.
22. The council operates a number of instant access call accounts and money market funds to deposit short-term cash surpluses. During the first three quarters of 2025/26 the average balance held on instant access was £84.994m, at an average rate of 4.19%.
23. During the third quarter, the council divested its allocation of shares in the Schroder Income Maximiser fund. Gross disposal proceeds were £12.96m against an original purchase price of £12.5m, realising a gain of £0.46m. At 31 December 2025 the total value of pooled fund investments was £90.198m, against an original purchase price of £88.06m.
24. At 31 December 2025, the council's investment portfolio totalled £427.726m. This comprised £298.500m of fixed term deposits, £39.028m at short term notice in money market funds and £90.198m in pooled funds with a variable net asset value. Annex 4 provides an analysis of the investment portfolio at 31 December 2025.

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 31 December 2025 is included at Annex 4.

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

26. During the first three quarters of the year, the council operated within the treasury limits and Prudential Indicators set out in the council's Treasury Management Strategy for 2025/26. The position for the Prudential Indicators as at 31 December 2025 is shown in Annex 3.

### **Financial Implications**

27. This report is mostly concerned with finance and the implications are set out in the main body of the report. The impact of additional interest on cash balances and income from investments is reflected in the forecast position set out in the Business Management & Monitoring Reports to Cabinet. The use of further funding to support the council's capital programme will be considered through the budget process for 2026/27.

Comments checked by:

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

### **Legal Implications**

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

Comments checked by:

Jayne Pringle, Principal Solicitor (Contracts), [jayne.pringle@oxfordshire.gov.uk](mailto:jayne.pringle@oxfordshire.gov.uk)

### **Staff Implications**

29. There are no staffing implications arising from the updates set out in this report

### **Equality & Inclusion Implications**

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



## OXFORDSHIRE COUNTY COUNCIL DEBT FINANCING 2025/26

<u>Debt Profile</u>		£m
1. PWLB	49%	241.38
2. Other Long Term Loans	6%	<u>30.50</u>
3. Sub-total External Debt		271.88
4. Internal Balances	45%	<u>218.33</u>
<b>5. Actual Debt at 31 March 2025</b>	<b>100%</b>	<b>490.21</b>
6. Prudential Borrowing		85.17
7. Borrowing in Advance		0.00
8. Minimum Revenue Provision		<u>-16.38</u>
<b>9. Forecast Debt at 31 March 2026</b>		<b>559.00</b>
<b><u>Maturing Debt</u></b>		
10. PWLB loans maturing during the year		-2.00
11. PWLB/LOBO Loans repaid prematurely		<u>-5.00</u>
<b>12. Total Maturing Debt</b>		<b>-7.00</b>
<b><u>New External Borrowing</u></b>		
13. PWLB Normal		0.00
14. PWLB loans raised in the course of debt restructuring		0.00
15. Money Market loans		<u>0.00</u>
<b>16. Total New External Borrowing</b>		<b>0.00</b>
<b><u>Debt Profile Year End</u></b>		
17. PWLB	43%	239.38
18. Money Market loans (incl £25m LOBOs)	5%	<u>30.50</u>
19. Forecast Sub-total External Debt		269.88
20. Forecast Internal Balances	52%	<u>294.12</u>
<b>21. Forecast Debt at 31 March 2026</b>	<b>100%</b>	<b>559.00</b>

**Line Explanation**

- 1 – 5 This is a breakdown of the Council's debt at the beginning of the financial year (1 April 2025). The PWLB is a government agency operating within the Debt Management Office. LOBO (Lender's Option/ Borrower's Option) loans are long-term loans, with a maturity of up to 60 years, which includes a re-pricing option for the bank at predetermined time intervals. Internal balances include provisions, reserves, revenue balances, capital receipts unapplied, and excess of creditors over debtors.
- 6 'Prudential Borrowing' is borrowing taken by the authority whereby the associated borrowing costs are met by savings in the revenue budget.
- 7 'Borrowing in Advance' is the amount the Council borrowed in advance to fund future capital finance costs.
- 8 The amount of debt to be repaid from revenue. The sum to be repaid annually is agreed at full Council each year, and is over the estimated useful life of the assets.
- 9 The Council's forecast total debt by the end of the financial year, after taking into account new borrowing, debt repayment and movement in funding by internal balances.
- 10 The Council's normal maturing PWLB debt.
- 11 PWLB/LOBO debt repaid early during the year.
- 12 Total debt repayable during the year.
- 13 The normal PWLB borrowing undertaken by the Council during 2025/26.
- 14 New PWLB loans to replace debt repaid early.
- 15 The Money Market borrowing undertaken by the Council during 2025/26
- 16 The total external borrowing undertaken.
- 18-22 The Council's forecast debt profile at the end of the year.

**Long-Term Debt Maturing 2025/26****Public Works Loan Board: Loans maturing during 2025/26**

<b>Date</b>	<b>Amount £m</b>	<b>Rate %</b>
30/04/2025	2.000	4.250%
<b>Total</b>	<b>2.000</b>	

**LOBO Loans called & repaid during 2025/26**

<b>Date</b>	<b>Amount £m</b>	<b>Rate %</b>
24/11/2025	5.000	3.68
<b>Total</b>	<b>5.000</b>	

## Prudential Indicators Monitoring at 31 December 2025

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

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

Actual debt levels are monitored against the Operational Boundary and Authorised Limit for External Debt below. The Operational Boundary is based on the Authority's estimate of most likely, i.e. prudent, but not worst case scenario for external debt. The council confirms that the Operational Boundary has not been breached during the third quarter of 2025/26.

The Authorised Limit is the affordable borrowing limit determined in compliance with the Local Government Act 2003. It is the maximum debt that the Authority can legally owe. The authorised limit provides headroom over and above the operational boundary for unusual cash movements. The Authorised Limit was not breached in the in the third quarter of 2025/26 and is not expected to be breached by year end.

Authorised limit for External Debt	£610,000,000
Operational Limit for External Debt	£595,000,000
Capital Financing Requirement for year	£559,201,000

	<b>Actual</b>	<b>Forecast</b>
	<b>31/03/2025</b>	<b>31/03/2026</b>
Borrowing	£271,882,618	£264,882,618
Other Long-Term Liabilities	£ 836,000	£ 836,000
<b>Total</b>	<b>£272,718,618</b>	<b>£265,718,618</b>

### **Interest Rate Exposures**

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

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

Fixed Interest Net Borrowing limit	£350,000,000
Actual at 31 December 2025	-£53,617,382

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

Variable Interest Net Borrowing limit	£0
Actual at 31 December 2025	-£108,390,014

### Principal Sums Invested over 365 days

Total sums invested for more than 364 days limit	£150,000,000
Actual sums invested for more than 364 days	£ 25,000,000

### Maturity Structure of Borrowing

This indicator is set to control the Authority's exposure to refinancing risk. The upper and lower limits on the maturity structure of fixed rate borrowing and the actual structure at December 2025, 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	12.08
12 – 24 months	0 - 25	8.68
24 months – 5 years	0 - 35	11.66
5 years to 10 years	5 - 40	24.54
10 years +	25 - 95	43.04

## OXFORDSHIRE COUNTY COUNCIL INVESTMENT PORTFOLIO 31/12/2025

## Fixed term deposits held at 31/12/2025

Counterparty	Principal Deposited	Maturity Date
Aberdeen City Council	£5,000,000.00	06/01/2026
Police and Crime Commissioner for Merseyside	£5,000,000.00	07/01/2026
Leeds City Council	£10,000,000.00	12/01/2026
Wrexham County Borough Council	£5,000,000.00	14/01/2026
Surrey County Council	£5,000,000.00	23/01/2026
Aberdeen City Council	£5,000,000.00	29/01/2026
West Dunbartonshire Council	£10,000,000.00	26/02/2026
Wrexham County Borough Council	£5,000,000.00	27/02/2026
South Lanarkshire Council	£5,000,000.00	27/02/2026
Dundee City Council	£5,000,000.00	27/02/2026
London Borough of Newham Council	£5,000,000.00	11/03/2026
London Borough of Newham Council	£10,000,000.00	30/03/2026
Gravesham Borough Council	£7,500,000.00	01/04/2026
Police and Crime Commissioner for Lancashire	£5,000,000.00	02/04/2026
Great Yarmouth Borough Council	£5,000,000.00	22/04/2026
Eastleigh Borough Council	£6,000,000.00	22/04/2026
Plymouth City Council	£5,000,000.00	24/04/2026
Eastleigh Borough Council	£5,000,000.00	08/05/2026
Surrey County Council	£10,000,000.00	08/05/2026
Darlington Borough Council	£5,000,000.00	11/05/2026
Blackpool Council	£5,000,000.00	12/05/2026
Monmouthshire County Council	£5,000,000.00	12/05/2026
Central Bedfordshire Council	£5,000,000.00	12/05/2026
Isle of Wight Council	£5,000,000.00	18/05/2026
Central Bedfordshire Council	£5,000,000.00	20/05/2026
Sefton Metropolitan Borough Council	£5,000,000.00	27/05/2026
Ashford Borough Council	£5,000,000.00	28/05/2026
Rotherham Metropolitan Borough Council	£5,000,000.00	28/05/2026
Cheshire East Council	£5,000,000.00	29/05/2026
London Borough of Newham Council	£5,000,000.00	01/06/2026
London Borough of Haringey Council	£5,000,000.00	01/06/2026
Manchester City Council	£5,000,000.00	02/06/2026
Cheshire East Council	£5,000,000.00	02/06/2026
Manchester City Council	£5,000,000.00	10/06/2026
South Ayrshire Council	£5,000,000.00	17/06/2026
Plymouth City Council	£5,000,000.00	17/06/2026

<b>Counterparty</b>	<b>Principal Deposited</b>	<b>Maturity Date</b>
Isle of Wight Council	£5,000,000.00	24/06/2026
West Dunbartonshire Council	£5,000,000.00	01/07/2026
Plymouth City Council	£5,000,000.00	02/07/2026
Blackpool Council	£5,000,000.00	13/07/2026
Cheshire East Council	£10,000,000.00	13/07/2026
Bury Metropolitan Borough Council	£5,000,000.00	30/07/2026
Derbyshire County Council	£5,000,000.00	25/08/2026
Blaenau Gwent County Borough Council	£5,000,000.00	28/08/2026
Kingston Upon Hull City Council	£5,000,000.00	03/09/2026
Blaenau Gwent County Borough Council	£5,000,000.00	22/10/2026
Bury Metropolitan Borough Council	£5,000,000.00	30/10/2026
Moray Council	£5,000,000.00	27/11/2026
Dover District Council	£5,000,000.00	02/12/2026
<b>Short Term Deposit Total</b>	<b>£273,500,000.00</b>	
<b>Counterparty</b>	<b>Principal Deposited</b>	<b>Maturity Date</b>
Kirklees Council	£5,000,000.00	22/01/2027
Kirklees Council	£5,000,000.00	17/03/2027
Worcestershire County Council	£5,000,000.00	17/12/2027
Worcestershire County Council	£5,000,000.00	23/12/2027
Falkirk Council	£5,000,000.00	31/01/2028
<b>Long Term Deposit Total</b>	<b>£25,000,000.00</b>	
<b>Total Deposits</b>	<b>£298,500,000.00</b>	

### Money Market Funds

<b>Counterparty</b>	<b>Balance at 31/12/2025</b>	<b>Notice period</b>
Aberdeen Liquidity Fund	£13,205,000.00	Same day
Goldman Sachs Sterling Liquid Fund	£0.00	Same day
Deutsche Sterling Liquid Fund	£28,170.44	Same day
Federated Sterling Liquidity Funds	£632,752.52	Same day
Legal & General Sterling Liquidity Fund	£25,078,068.40	Same day
CCLA Public Sector Deposit Fund	£7,897.67	Same day
Morgan Stanley Sterling Liquid Fund	£9,198.82	Same day
Insight GBP Liquidity Fund	£50,000.00	Same day
JP Morgan Sterling Liquidity Fund	£14,645.55	Same day
<b>Total</b>	<b>£39,025,733.40</b>	

## Notice / Call Accounts

Counterparty period	Balance at 31/12/2025 (£)	Notice
Handlesbanken	£2,389.13	Same day
<b>Total</b>	<b>£2,389.13</b>	

## Strategic Bond Funds

Fund period	Balance at 31/12/2025	Notice
Threadneedle strategic bond fund (income)	£12,708,942.37	4 days
Threadneedle Global Equity Income Fund	£18,913,210.91	4 days
Kames Diversified Income	£10,100,483.81	4 days
Ninety One Diversified Income	£9,128,796.54	4 days
M&G Strategic Corporate Bond Fund	£11,322,952.51	4 days
CCLA Better World Cautious Fund	£4,656,588.22	4 days
<b>Total</b>	<b>£66,830,974.35</b>	

## Property Funds

Fund Notice period	Balance at 30/09/2025 (£)	
CCLA Local Authorities Property Fund	£23,366,977.77	6 Monthly
<b>Total</b>	<b>£23,366,977.77</b>	

## Summary of Investments as at 31/12/2025

Term Deposits	£298,500,000.00
Money Market Funds	£39,025,733.40
Notice & Call Accounts	£2,329.13
<b>Subtotal Short Term Notice</b>	<b>£337,528,062.53</b>
Pooled Funds	£66,830,974.35
Property Funds	£23,366,977.78
<b>Subtotal Pooled &amp; Property Funds</b>	<b>£90,197,952.13</b>
<b>Total Investments</b>	<b>£427,726,014.66</b>

## AUDIT & GOVERNANCE COMMITTEE 11 MARCH 2026

### STATEMENT OF ACCOUNTS 2025/26

#### Report by the Deputy Chief Executive (Section 151 Officer)

#### RECOMMENDATION

1. The Audit and Governance Committee is **RECOMMENDED** to
  - (a) Endorse the proposed timetable for the production of the draft Statement of Accounts for 2025/26
  - (b) Ratify the accounting policies for 2025/26 as approved by the Deputy Chief Executive (Section 151 Officer) and included as an annex to this report.

#### Executive Summary

2. This report sets out the approach taken to the preparation of the 2025/26 Statement of Accounts including:
  - The proposed timetable for the publication and public inspection of the Statement of Accounts for 2025/26.
  - Changes to the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting in the United Kingdom (the Code) for 2025/26.
  - The approved Significant Accounting Policies which describe how the Council has interpreted and applied the Code and form the basis of preparation of the accounts.

#### Timetable for 2025/26 Statement of Accounts

3. On 30 July 2024 the Minister of State responsible for Local Government and English Devolution made [a statement to parliament](#) setting out the Government's policy proposal for addressing the local government audit backlog.
4. Following this statement a cross-system letter set out that secondary legislation would be put in place to amend the Accounts and Audit Regulations (2015) to set a series of backstop dates up to and including financial year 2027/28 to allow full assurance to be rebuilt over several audit cycles.
5. For financial years 2025/26 to 2027/28, the date by which Category 1 bodies should publish 'draft' (unaudited) accounts is 30 June following the financial

year to which they relate. The audit backstop date for 2025/26 is 31 January 2027.

6. The Section 151 Officer must ensure there is sufficient information available to guarantee that the Statement of Accounts are true, fair, and free from material misstatement. The intention is to produce the draft Statement of Accounts for 2025/26 by mid-June 2026. The public inspection period will begin in mid-June 2026 following the publication of the accounts and run for six weeks.

## **Changes to the Code for 2025/26**

7. Local authorities in the UK are required to keep their accounts in accordance with 'proper (accounting) practices'. Public sector organisations responsible for locally delivered services are required by legislation to comply with the terms of the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This 2025/26 edition of the Code has been developed by CIPFA/LASAAC and has effect for financial years commencing on or after 1 April 2025.
8. The Code specifies the principles and practices of accounting required to prepare financial statements which give a true and fair view of the financial position and transactions of a local authority. The Code applies to local government organisations across the UK including local authorities, police bodies, fire services and other local public service bodies
9. The 2025/26 Code introduces a substantial and significant accounting change due to CIPFA/LASAAC having regard to HM Treasury's Thematic Review on Non-investment Assets. The main changes are:
  - For property, plant and equipment a revaluation is required at least once every five years, or on a five-year rolling basis, supported by indexation in intervening years. In the rare cases where no index is available, local authorities may use a desktop valuation in year three instead of indexation.
  - Intangible assets must be measured at historical cost.
  - A clarification that undertaking a full revaluation should not be a default process to demonstrate there has not been a material impairment of an asset.

## **Significant Accounting Policies 2025/26**

10. The Council's Statement of Accounts is prepared in accordance with the Code for the relevant financial year. The Council is required to adopt accounting policies that are set out in the Code which describe how the Council has interpreted and applied the Code.

11. The Code defines Accounting Policies as ‘the specific principles, bases, conventions, rules and practices applied by an authority in preparing and presenting financial statements.’
12. The significant accounting policies adopted by the Council are disclosed within three notes to the Core Financial Statements in the Statement of Accounts set out below and listed in full in Annex 1:
  - Summary of Significant Accounting Policies
  - Critical judgements in applying accounting policies
  - Assumptions made about the future and other major sources of estimation uncertainty.
13. The Code prescribes that ‘authorities shall apply the objective, underlying assumption and qualitative characteristics of useful financial information, in the selection and application of accounting policies and estimation techniques.’
14. The Code provides a detailed framework within which accounting policies must be set:
  - When the Code specifically applies to a transaction, other event or condition, the accounting policy or policies applied to that item shall be determined by applying the Code. Those policies need not be applied when the effect of applying them is immaterial.
  - Where the Code does not specifically apply to a transaction, other event or condition, management shall use its judgement in developing and applying an accounting policy that results in information that is:
    - a) relevant to the decision-making needs of users, and
    - b) reliable, in that the financial statements:
      - (1) represent faithfully the financial position, financial performance and cash flows of the authority
      - (2) reflect the economic substance of transactions, other events and conditions and not merely the legal form
      - (3) are neutral, i.e. free from bias
      - (4) are prudent, and
      - (5) are complete in all material respects.
  - In making the judgement management shall refer to, and consider the applicability of, the Code requirements dealing with similar and related issues. Management may also consider the most recent pronouncements of standard-setting bodies and accepted public or private sector practices to the extent, but only to the extent, that these do not conflict with the requirements of the Code.
  - An authority shall select and apply its accounting policies consistently for similar transactions, other events and conditions, unless the Code specifically requires or permits different treatment.

- An authority shall change an accounting policy only if the change is required by the Code or results in the financial statements providing reliable and more relevant information about the effects of transactions, other events and conditions on the authority's financial position, financial performance or cash flows.
  - Where an authority changes an accounting policy, it shall apply the changes retrospectively unless the Code specifies transitional provisions that shall be followed. A change in accounting policy shall be applied retrospectively by adjusting the opening balance of each affected component of net worth for the earliest period presented and the other comparative amounts disclosed for each prior period presented as if the new accounting policy had always been applied, except to the extent that it is impracticable to so do.
15. As set out in Annex 1 the council already complies with the changes to the Code for 2025/26 as it undertakes revaluations of property assets on a three-year rolling programme (ie. more frequently than required in the 2025/26 Code) and material changes to asset valuations are adjusted in the interim periods.

### **Approval of Accounting Policies**

16. The code states that the Chief Finance Officer is responsible for selecting suitable accounting policies and ensuring that they are applied consistently in the preparation of the statement of accounts. The Deputy Chief Executive (Section 151 Officer) has approved the Summary of Significant Accounting Policies for 2025/26 as set out in Annex 1. All significant accounting policies have been selected with reference to the Code.
17. The Council's auditors will review the adopted accounting policies as part of the audit of the statement of accounts. There is also an expectation that the auditors will be able to evidence that the accounting policies have been approved by the Audit and Governance Committee in its capacity as 'Those Charged with Governance'. The Audit and Governance Committee is therefore asked to ratify the accounting policies as set out in Annex 1.

### **Financial Implications**

18. There are no financial implications arising directly from the report.

Comments checked by:

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

### **Legal Implications**

19. 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.



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# Accounting Policies

## 2025/26

## 1. Summary of Significant Accounting Policies General

The Statement of Accounts summarises the County Council's transactions for the 2024/25 financial year and its position at the year-end 31 March 2026. It has been compiled in accordance with *The Code of Practice on Local Authority Accounting in the United Kingdom 2025/26* (the *Code*), published by the Chartered Institute of Public Finance and Accountancy (CIPFA).

### Going Concern

The accounts are prepared on a going concern basis; that is, on the assumption that the functions of the County Council will continue in operational existence for the foreseeable future from the date that the accounts are authorised for issue.

### Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when the cash payments are made or received.

Where income and expenditure has been recognised, but the cash has not been received or paid, a debtor or creditor for the relevant amount is recognised in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is reduced, and a charge is made to revenue for the income that might not be recoverable.

### Government Grants and Contributions

Government grants and third-party contributions are accounted for on an accrual basis and are recognised in the Statement of Accounts when there is reasonable assurance that the County Council will comply with the conditions attached to their payment and that the grants or contributions will be received.

Grants and contributions relating to capital and revenue expenditure are recognised immediately in the Comprehensive Income and Expenditure Statement as income, except to the extent that the grant or contribution has a condition that the County Council has not satisfied. Conditions are stipulations that require the grant or contribution to be returned to the provider if the terms of the grant or contribution are not met.

Monies advanced as grants or contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors (capital monies within Capital Grants Receipts in Advance). When conditions are satisfied, the grant or contribution is credited to the relevant directorate line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income line (un-ringfenced revenue grants and all capital grants and contributions) in the Comprehensive Income and Expenditure Statement.

Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement are reversed out of the County Fund Balance in the Movement in Reserves Statement - where the grant/contribution has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied reserve; where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

Government grants and third-party contributions and donations are recognised as due to the Council when there is reasonable assurance that the Council will comply with any conditions that would require repayment of the grant or contribution if not met, and the grants and contributions will be received.

Grants and contributions are credited to the Comprehensive Income and Expenditure Statement when recognised as due to the Council (i.e., specific revenue grants and contributions are credited to the relevant service line in the Cost of Services, and capital grants and contributions and non-ring-fenced grants are credited to Taxation and Non-Specific Grant Income and Expenditure).

Where specific revenue grants and contributions are credited to the Comprehensive Income and Expenditure Statement, but the associated expenditure has not yet been incurred, the grant is set aside in an Earmarked Revenue Reserve so that it can be matched with the expenditure in a subsequent year.

Capital grants and contributions are reversed out of the General Fund Balance in the Movement in Reserves Statement and are transferred to the Capital Adjustment Account (if the grant eligible expenditure has been incurred) or to the Capital Grants Unapplied Account.

Revenue grants and contributions that have been credited to the relevant directorate line in the Comprehensive Income and Expenditure Statement that remain unapplied as at the Balance Sheet Date and are required to meet committed expenditure in future years are transferred to an earmarked reserve through the Movement in Reserves Statement.

### Council tax and business rates income

The council tax and business rates income included in the Comprehensive Income and Expenditure Statement (CIES) for the year is the accrued income for the year. The difference between the income included in the CIES and the amount required by regulation to be credited to the County Fund is taken to the Collection Fund Adjustment Account and included as an adjusting item in the Movement in Reserves Statement.

The district councils in Oxfordshire act as agents of the County Council in collecting council tax and business rates. The cash collected from council tax payers and business rates payers belongs proportionately to the district councils and the major preceptors. There is, therefore, a debtor/creditor position between each district council and the County Council to recognise that the net cash paid to the County Council in the year is not the same as its share of cash collected. The County Council recognises its share of Council Tax and business rates debtor and creditor balances, impairment allowances for doubtful debts and provisions for losses on appeal in its Balance Sheet. The Cash Flow Statement of the County Council includes the net council tax and business rates cash received from the Collection Fund in the year.

### Employee Benefits

#### Benefits Payable during Employment

Short-term employee benefits are recognised as an expense in the year in which employees render service to the Council.

#### Termination Benefits

Termination benefits are charged, on an accrual basis, to the relevant service line in

the Comprehensive Income and Expenditure Statement at the earlier of when the Council can no longer withdraw the offer of those benefits or when the Council recognises costs for a restructuring.

### Post-Employment Benefits

The County Council participates in four pension schemes:

- The Local Government Pension Scheme
- The Fire-fighters' Pension Scheme
- The Teachers' Pension Scheme and
- The NHS Pension Scheme

These schemes provide defined benefits to members, however, the arrangements for the Teachers' Pension Scheme and the NHS Pension Scheme mean that liabilities for these benefits cannot be identified to the County Council. These schemes are, therefore, accounted for as if they are defined contribution schemes – no liability for future payment of benefits is recognised in the Balance Sheet and the relevant service lines in the Comprehensive Income and Expenditure Statement are charged with the employer's contributions payable in the year.

The County Council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award are accounted for on the same basis as defined benefit schemes.

For the schemes treated as defined benefit schemes the Cost of Services includes:

- Current service cost – the increase in the present value of a scheme's liabilities resulting from employee service in the current period. This is included in the relevant directorate line within the Cost of Services.
- Past service cost – the increase in the present value of the scheme liabilities for employee service in prior periods, resulting from a scheme amendment or curtailment. This is included in Other Corporate Costs within the Cost of Services.
- Gain/loss on settlement – changes in liabilities relating to actions that relieve the County Council of primary responsibility for a pension obligation. This is included in Other Corporate Costs within the Cost of Services.

The net interest on the defined benefit liability (asset) – the change during the period in the net defined benefit liability (asset) that arises from the passage of time - is included in the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement. Remeasurements comprising actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuary has updated their assumptions

– and the return on scheme assets, excluding amounts included in net interest on the net defined liability (asset), are recognised in Other Comprehensive Income and Expenditure within the Comprehensive Income and Expenditure Statement.

Scheme assets attributable to the County Council are measured at fair value as at the Balance Sheet date. Scheme liabilities attributable to the County Council are measured on an actuarial basis using the projected unit method. The net pensions liability is recognised in the Balance Sheet.

The amount chargeable to the County Fund for providing pensions for employees is the amount payable for the year in accordance with the statutory requirements governing each particular pension scheme. Where this amount does not match the

amount charged to the Surplus or Deficit on the Provision of Services for the year the difference is taken to the Pensions Reserve via the Movement in Reserves Statement.

Fire-Fighters injury awards are disability benefits paid by the County Council that do not form part of the Fire-Fighters Pension Scheme. However, the measurement of these long- term benefits is subject to the same degree of uncertainty as the measurement of fire- fighters post-employment benefits and therefore they are accounted for in the same way as Fire-Fighters post-employment benefits.

### Property, Plant and Equipment

Assets that have a physical substance and are held for use in the production or supply of goods or services, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment. These include operational land and buildings, vehicles, plant and equipment, surplus assets, assets under construction and infrastructure.

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accrual basis, provided that it is probable that future economic benefits or service potential associated with the item will flow to the County Council and the cost of the item can be measured reliably. This excludes expenditure on routine repairs and maintenance, which is charged directly to service revenue accounts as an expense when incurred.

Assets are initially measured at cost, comprising:

- The purchase price
- Any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
- The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located (this only applies when the County Council has an obligation to carry out such activities when the item is acquired, constructed or installed)

The County Council does not capitalise borrowing costs incurred whilst assets are under construction.

Property, Plant and Equipment is subsequently carried in the Balance Sheet using the following measurement bases:

- Infrastructure, community assets and assets under construction – depreciated historic cost
- Other Property, Plant and Equipment assets (excluding surplus assets) – current value, determined as the amount that would be paid for the asset in its existing use

Surplus assets – fair value (at highest and best use), determined as the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date

Where there is no market-based evidence of current value because of the specialist nature of an asset, depreciated replacement cost is used as an estimate of current value.

Where non-property assets have short useful lives or low values (or both), depreciated historic cost basis is used as a proxy for current value.

## Accounting Policies 2025/26

A *de minimis* level of £30,000 is applied for land and buildings and £20,000 for vehicles and plant, other than for schools local capital spend where a *de minimis* of £2,000 is applied.

Revaluations of property assets are undertaken on a three-year rolling programme as shown below. Material changes to asset valuations are adjusted in the interim periods.

		Date of Last Revaluation	Date of Next Revaluation
Year 1	Secondary and Special Schools, Other Educational Premises (Children's, Youth and Sports Centres), Surplus Assets and properties not re-valued in other years.	2024/25	2027/28
Year 2	Primary, Nursery, Junior and Infant Schools	2022/23	2025/26
Year 3	Social Care Premises, Libraries, Museums and Adult Learning, Fire & Rescue Service Premises, Community Safety, Staff Housing, Central Offices and Highways Depot	2023/24	2026/27

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Surplus or Deficit on the Provision of Services where they arise from the reversal of a loss previously charged to a directorate.

Decreases in valuations are accounted for as follows:

- Where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant directorate in the Comprehensive Income and Expenditure Statement

Assets are assessed each year as to whether there is an indication of impairment. Where indications exist and the recoverable amount of the asset is materially lower than the carrying amount, an impairment loss is recognised for the shortfall. Where impairment losses are identified they are accounted for in the same way as decreases in valuations.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant directorate, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

### Depreciation of Property, Plant and Equipment

Depreciation is provided for on all Property, Plant and Equipment with a finite life, which is determined at acquisition or revaluation. Assets under construction are not depreciated until they are brought into use. Depreciation is an estimation technique that is calculated using the straight-line method with the following asset lives:

- Buildings: 60 years (or less if specified by the valuer)
- Vehicles, plant and equipment: between 5 and 30 years
- IT equipment and infrastructure: between 3 and 5 years
- Infrastructure (roads and bridges): 35 years

Land is determined to have an infinite life and is not depreciated.

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historic cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

### Infrastructure Assets

Infrastructure assets are recognised in the Balance Sheet under Property, Plant and Equipment and include carriageways, structures (e.g. bridges), footways and cycle tracks, street lighting and street furniture which together form a single integrated network.

Expenditure on the acquisition or replacement of components of the network is capitalised on an accruals basis, provided that it is probable that the future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably.

Infrastructure assets are generally measured at depreciated historical cost.

Where impairment losses are identified they are accounted for by writing down the carrying amount of the asset to the recoverable amount.

Depreciation is charged on a straight-line basis on parts of the infrastructure network assets that are subject to deterioration or depletion.

When a component of the infrastructure network is disposed of or decommissioned, the carrying amount of the component in the Balance Sheet is written off to Other Operating Expenditure in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals, if any, are credited to the same line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal.

The written off value of disposal is appropriated to the Capital Adjustment Account from the County Fund Balance in the Movement in Reserves Statement so that there is no charge against the Council Tax.

### Charges to Revenue for Property, Plant and Equipment

Services, support services and trading accounts are charged with a capital charge for all Property, Plant and Equipment used in the provision of services. The charge covers the annual provision for depreciation and revaluation and impairment losses where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off. The County Council is not required to raise council tax to fund depreciation or revaluation/impairment losses. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement (referred to as Minimum Revenue Provision (MRP)). Depreciation and revaluation/impairment losses are therefore replaced by the MRP contribution in the County Fund Balance by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement.

### Disposals and Non-current Assets Held for Sale

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. To be classified as an Asset Held for Sale the asset must meet the following criteria:

- Available for immediate sale in its present condition
- The sale must be highly probable
- Actively marketed at a reasonable sale price
- The sale should be expected to be completed within 1 year

Assets Held for Sale are measured at the lower of their carrying value and fair value less costs to sell at initial reclassification. Gains in fair value are recognised only up to the amount of any previously recognised losses in the Surplus or Deficit on the Provision of Services. Decreases in fair value less costs to sell are recognised in Other Operating Expenditure in the Comprehensive Income and Expenditure Statement. Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to Property, Plant and Equipment and valued at the lower of their carrying amount before they were classified as held for sale (adjusted for depreciation or revaluations that would have been recognised had they not been classified as Held for Sale) and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

When an asset is disposed of, the carrying amount of the asset in the Balance Sheet is written off to Other Operating Expenditure in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals

are credited to the same line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Any revaluation gains in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Receipts from the disposal of assets in excess of £10,000 are categorised as capital receipts. Capital receipts are appropriated to the Capital Receipts Unapplied reserve from the County Fund Balance in the Movement in Reserves Statement.

The written off value of assets disposed of is appropriated to the Capital Adjustment Account from the County Fund Balance in the Movement in Reserves Statement so that there is no charge against the Council Tax.

### Investment Property

Investment properties are those that are used solely to earn rentals and/or for capital appreciation.

Investment properties are measured initially at cost and subsequently at fair value (at highest and best use), being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. Investment properties are not depreciated and are revalued annually according to market conditions. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. Gains and losses on disposal are posted to Other Operating Expenditure. The gains and losses are reversed out of the County Fund Balance to the Capital Adjustment Account (or Capital Receipts Unapplied for disposal receipts over £10,000) in the Movement in Reserves Statement so that they do not impact on Council Tax.

### Revenue Expenditure Funded from Capital Under Statute

Capital expenditure on non-current assets not owned by the County Council and grants given by the County Council for capital purposes are charged to the relevant directorate in the Comprehensive Income and Expenditure Statement. In accordance with statutory provisions this expenditure is transferred from the County Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement, such that there is no impact on Council Tax.

### Private Finance Initiative (PFI) and similar contracts (service concession arrangements)

PFI type contracts involve a private sector entity (the operator) constructing or enhancing property used in the provision of a public service and operating and maintaining that property for a specified period of time. The operator is paid for its services over the period of the arrangement. Where the County Council controls or regulates the services provided by the operator and controls the residual interest in the property at the end of the term of the arrangement the contract meets the tests for accounting as a service concession arrangement.

Properties used in service concession arrangements are recognised as Property, Plant and Equipment of the County Council. The original recognition of the assets at fair value (based on the cost to purchase the assets) is matched by the recognition of liabilities for amounts due to the operators to pay for the assets and deferred income where the operator part funds the assets from income from third parties. Once recognised on the Balance Sheet these assets are revalued and depreciated in the same way as other Property, Plant and Equipment owned by the County Council.

The amounts payable to the service concession arrangement operators each year are analysed into five elements:

- The value of services received during the year – charged to the relevant directorate in the Comprehensive Income and Expenditure Statement
- Finance costs – an interest charge on the outstanding finance liability – charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement
- Payments towards the finance liability – applied to write down the Balance Sheet liability towards the operator
- Contingent rents – inflationary increases in the amounts to be paid for the property arising during the contract – charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. Note for the County Council's current service concession arrangement there is no inflation applied to the elements of the contract payments relating to the property build costs and, therefore, there are no contingent rents.
- Lifecycle replacement costs – recognised as a capital prepayment in the Balance Sheet and transferred to Property, Plant and Equipment when capital works are undertaken.

Deferred income is released to the relevant directorate in the Comprehensive Income and Expenditure Statement on a straight-line basis over the service concession period.

### Leases

Leases are classified as finance leases where the terms transfer substantially all the risks and rewards incidental to ownership of the asset from the lessor to the lessee. All other leases are classified as operating leases. Where a property lease covers both land and buildings, the elements are considered separately for classification purposes. Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement depends on the use of specific assets.

Leased assets are recognised as a right-of-use asset at the date from which the asset is available for use or, from 1 April 2024, if later. At the same time, the Council recognises a corresponding lease liability. The liability is measured at the present value of future lease payments, discounted using the interest rate implicit in the lease

or, if not available, the Council's incremental borrowing rate based on the expected term of the lease. Lease payments include fixed payments, variable payments based on an index or rate, amounts under residual value guarantees, payments for purchase or renewal options where reasonably certain, and penalties for early termination where applicable.

The right-of-use asset is initially measured at the amount of the lease liability, adjusted for any prepayments, direct costs incurred, and obligations to dismantle or restore the underlying asset, less any incentives received. For leases with nil or peppercorn consideration, the asset is measured at fair value, and any excess over cost is credited to the Comprehensive Income and Expenditure Statement, with a corresponding transfer through the Movement in Reserves Statement to mitigate the impact on the General Fund Balance. This treatment reflects the economic substance of the arrangement rather than its legal form.

After initial recognition, right-of-use assets are carried at cost unless fair value measurement is required for longer-term leases without regular rent reviews or where market conditions are expected to fluctuate significantly. In such cases, the revalued amount reflects only the rights acquired under the lease, not the full value of the underlying asset. Lease liabilities are subsequently measured at amortised cost using the effective interest method and are remeasured when there are changes in lease terms, indices, or options. Any adjustment to the liability is reflected in the carrying amount of the right-of-use asset.

Right-of-use assets are depreciated over the shorter of the lease term or the asset's useful life, and interest on lease liabilities is charged to Financing and Investment Income and Expenditure. Depreciation begins from the commencement date of the lease and continues until the earlier of the end of the lease term or the end of the asset's useful life. This ensures that the cost of using the asset is recognised systematically over the period of benefit.

Leases for assets costing less than £10,000 when new, or with terms under 12 months, are treated as low-value or short-term leases and are expensed directly to the Comprehensive Income and Expenditure Statement. This practical expedient avoids unnecessary complexity for immaterial arrangements.

Where substantially all risks and rewards are transferred to the lessee under a finance lease, the asset is removed from the Balance Sheet and a debtor is recognised for the lease receivable. The gain on disposal is credited to Other Operating Expenditure and treated as a capital receipt where required by statute. Rentals received under finance leases are apportioned between repayment of the debtor and finance income, ensuring that income is recognised over the term of the lease in line with the pattern of economic benefits.

Assets leased under operating leases remain on the Balance Sheet. Rental income is credited to the relevant service line in the Comprehensive Income and Expenditure Statement on a straight-line basis over the lease term, even where this does not match the pattern of cash receipts. Initial direct costs of the lease are added to the carrying amount of the asset and expensed over the lease period. This approach ensures that income and costs are recognised consistently and transparently.

### Cash and Cash Equivalents

Cash is represented by cash in hand and bank deposits repayable without penalty on notice of not more than 24 hours. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. The County Council treats the following as cash equivalents:

- Instant Access Call Accounts
- Instant Access Short Term Funds
- Deposits with one working day to maturity from date of deposit

### Financial Assets

The Council's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as at amortised cost, except for those whose contractual payments are not solely payment of principal and interest (i.e. where the cash flows do not take the form of a basic debt instrument).

Financial assets are classified into three types:

- Amortised cost
- Financial assets at fair value through Other Comprehensive Income
- Financial assets at fair value through profit or loss

Financial Assets at Amortised cost are initially measured at fair value and carried in the Balance Sheet at their amortised cost. Credits to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement for external interest receivable are based on the carrying amount of the asset, multiplied by the effective interest rate for the instrument. For the majority of the County Council's investments, the effective interest rate is the same as the actual interest receivable in accordance with the loan agreement. Short duration receivables with no stated interest rates (e.g. debtors) are measured at original invoice amount.

The Council recognises expected credit losses on all its financial assets held at amortised cost.

Impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Credit risk plays a crucial part in assessing losses. Where risk has increased significantly since an instrument was initially recognised, losses are assessed on a lifetime basis.

Where risk has not increased significantly or remains low, losses are assessed on the basis of 12-month expected losses.

The expected credit loss model also applies to lease receivables. Lifetime losses are recognised for trade receivables (debtors) held by the Council.

The County Council has made a number of loans to clients and other organisations at less than market interest rates or zero rate (referred to in the Code as soft loans). For the County Council there are no material differences between the fair value and the nominal value of such loans and no adjustments are made on initial recognition of these loans.

Where assets are identified as impaired because of a likelihood arising from a past

event that payments due under the contract will not be made, the carrying value of the asset is reduced through the use of an allowance account and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Any gains and losses arising on the derecognition of assets are credited/debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Financial assets at fair value through Other Comprehensive Income are initially measured and carried in the Balance Sheet at fair value. Where the asset has fixed or determinable payments, credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the amortised cost of the asset multiplied by the effective interest rate for the instrument. Where there are no fixed or determinable payments, income is credited to the Comprehensive Income and Expenditure Statement when it becomes receivable.

Assets are maintained in the Balance Sheet at fair value. Values are based on:

- Instruments with quoted market prices – the market price
- Other instruments with fixed and determinable payments – discounted cash flow analysis

The inputs to the measurement techniques are categorised in accordance with the following three levels:

- Level 1 inputs - quoted prices (unadjusted) in active markets for identical assets that the County Council can access at the measurement date
- Level 2 inputs – inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly
- Level 3 inputs – unobservable inputs for the asset

Changes in fair value are balanced by an entry in the Financial Instruments Adjustment Account and the gain/loss recognised in Other Comprehensive Income and Expenditure (except for impairment losses).

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down through the use of an allowance account and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Any gains and losses arising on the derecognition of assets are credited/debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement, along with any accumulated gains/losses recognised in the Financial Instruments Revaluation Reserve.

Financial assets at fair value through profit or loss are initially measured and carried in the Balance Sheet at fair value. Movements in fair value are balanced by posting gains and losses to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement as they arise. Any residual gains

and losses arising on derecognition are also credited/debited to the Comprehensive Income and Expenditure Statement. The basis of fair value and the inputs to the measurement techniques is the same as for Financial assets at fair value through Other Comprehensive Income.

The carrying amounts of individual financial assets are separated into their current (short-term) and non-current (long-term) elements for presentation within the Balance Sheet.

### Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the County Council becomes a party to the contractual provisions of the financial instrument. Financial liabilities are initially measured at fair value and are carried at their amortised cost.

Interest is charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement, based on the carrying amount of the liabilities, multiplied by the effective rate of interest for the instruments. This means that:

- The amount included in the Balance Sheet is the outstanding principal repayable, plus accrued interest; and
- Interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Financial liabilities are de-recognised when the obligation is discharged, cancelled or expires.

### Debt Redemption

The County Council complies with legislation to charge a Minimum Revenue Provision (MRP) to the County Fund revenue account for the repayment of debt by making a straight-line charge of the outstanding pre-2008 capital expenditure as at 1 April 2017 calculated over a 50-year period and making provision for repayment of prudential borrowing in equal instalments over the estimated life of the asset for which the borrowing is undertaken. In addition, the provision for repayment of debt includes an amount equal to the amount that is taken to the Balance Sheet to reduce the liabilities in respect of PFI and similar contracts and for the prepayment of lifecycle costs relating to these contracts, and an amount equal to the amount that is taken to the Balance Sheet to reduce liabilities in respect of finance leases.

### Provisions

Provisions are made where the County Council has a present obligation (legal or constructive) as a result of a past event that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed annually and are adjusted to reflect the current best estimate against the appropriate directorate in the Comprehensive Income and Expenditure Statement. When payments are eventually made they are

charged directly to the provision.

### Insurance

The County Council has a policy of self-insurance of claims across its main insurance categories. In accordance with the Code the insurance provision is set aside to cover insurance claims actually received and awaiting resolution that have been advised to the County Council and which it has been decided to be insured internally rather than externally. Subject to identified contingent liabilities there are no significant unfunded risks.

### Contingent liabilities

Contingent liabilities are possible obligations arising from past events and whose existence will be confirmed by one or more uncertain events occurring in the future and are not wholly under the County Council's control. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that there will be a transfer of economic benefits or where the obligation cannot be measured with sufficient reliability.

Financial guarantee contracts come under the definition of financial instruments and are initially recognised in the accounts at fair value. This only applies to guarantees entered into after 1 April 2006. Any entered into before that date continue to be recognised as contingent liabilities. If payment under the guarantee becomes probable the liability would be determined in accordance with the requirement for provisions.

### Reserves

A reserve, whether capital or revenue, results from events that have allowed monies to be set aside, surpluses, or decisions causing anticipated expenditure to have been postponed or cancelled. These can be spent or earmarked at the discretion of the County Council. Earmarked revenue reserves can be used to set aside available monies for major anticipated capital schemes, for projects or service arrangements that the County Council may wish to carry out, business unit surpluses, service efficiency savings and contingent liabilities where a provision is not required.

Reserves are established and used for different reasons. These include:

- Usable reserves - reserves that can be used at the County Council's discretion to Fund either revenue or capital spend.
- Unusable reserves - reserves relating to unrealised gains, such as the Revaluation Reserve, that are not "cash backed" and cannot be used to fund future capital or revenue spending and reserves relating to differences between accounting policy and statutory requirements, such as the Capital Adjustment Account.

Earmarked reserves are created by appropriating amounts from the County Fund Balance in the Movement in Reserves Statement. When expenditure to be financed

from a reserve is incurred it is charged to the appropriate directorate. The reserve is then appropriated back into the County Fund Balance in the Movement in Reserves Statement so that there is no net charge against Council Tax for the expenditure.

The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2020 (SI 2020 No 1212) require DSG deficits to be held in a separate reserve in local authorities' accounts. These regulations, which require the negative balance to be held in an unusable reserve were extended to 31 March 2028. As part of the Final Local Government Finance Settlement for 2026/27, published on 9 February 2026, the Government set out that they will: "resolve 90% of local authorities' DSG High Needs deficits accrued to the end of 2025/26". All local authorities with a SEND deficit will be eligible to receive grant funding subject to submitting and securing the Department for Education's (DfE) approval of a local SEND reform plan. These accounts are prepared on the basis that 90% of the deficit at the end of 2025/26 is eligible to be grant funded.

### Group Accounts

The County Council is required to prepare group accounts where it has interests in subsidiaries, associates and/or joint ventures, subject to consideration of materiality. For 2025/26 the County Council did not have any such interests that are considered material and therefore prepared these accounts only as a single entity rather than as group accounts.

The County Council participates in a number of joint operations e.g. pooled budget arrangements with the health sector. The County Council accounts directly, in its single entity accounts, for its part of the assets, liabilities, income, expenditure and cash flows held within or arising from such an arrangement.

There are a number of circumstances where the County Council exercises limited influence, and these are disclosed as related parties. Under these circumstances, transactions with these bodies are charged against the appropriate service in the Comprehensive Income and Expenditure Statement, and balances owed by them or to them are included in debtors and creditors.

From 31 March 2024, Local Enterprise Partnerships (LEPs) ceased to have official recognition and existing LEP functions were transferred to upper-tier local authorities or combined authorities, where they exist. Effective from 1 April 2024, Oxfordshire County Council acquired a controlling interest in Enterprise Oxfordshire (previously OxLEP) — and became its sole member. This controlling interest potentially qualifies the Council to prepare group accounts in accordance with relevant accounting standards.

For the financial year 2025/26, however, the activities of Enterprise Oxfordshire were not material in the context of Oxfordshire County Council's overall financial statements. Consequently, group accounts have not been prepared. Instead, transactions with Enterprise Oxfordshire are disclosed within Related Parties.

### Schools

Under the Code, local authority-maintained schools are considered to be separate entities with the balance of control lying with the Council. The Code requires that the income, expenditure, assets and liabilities of maintained schools be accounted for in the single entity accounts of the Council rather than requiring consolidation in the Group Accounts.

In accordance with the Education Reform Act 1988, the scheme of Local Management of Schools provides for the carry forward of individual school surpluses and deficits. These are held as usable earmarked reserves and are committed to be spent on schools.

### Taxation

The County Council is exempt from income tax, corporation tax and from capital gains tax.

Value Added Tax is excluded from both revenue and capital in terms of both income and expenditure except where the County Council is not able to recover VAT on expenditure.

The County Council incurs landfill tax, which is charged on a tonnage basis to the County Council by its waste disposal contractors.

In addition, the County Council incurs stamp duty land tax on the acquisition of property freeholds and leaseholds, climate change levy on its energy bills and insurance premium tax on its insurance costs. Also, the County Council incurs employer's National Insurance contributions based on a percentage of staff salaries.

Where the County Council incurs tax, this cost is charged to directorates in the Comprehensive Income and Expenditure Statement.

### Rounding

In preparing the Statement of Accounts all numbers, including totals, have been rounded independently to avoid unacceptable rounding errors. This may mean that some tables do not cross cast. Also, Sometime the notes will have opposite signs to the numbers on the balance sheet, because they show the opposite accounting entry of the transaction.

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**Divisions Affected – N/A**

## **AUDIT & GOVERNANCE COMMITTEE**

**11 March 2026**

### **Officers' Code of Conduct (Constitutional Amendment)**

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

#### **RECOMMENDATION**

1. **The Committee is RECOMMENDED to approve the revised Officers' Code of Conduct**
2. **To RECOMMEND to Council to amend the Constitution to include the revised Officers' Code of Conduct in Part 9.6.**

#### **Executive Summary**

3. To strengthen internal governance and effectively manage risk, standards and employer-employee expectations, it is good practice for local authorities to maintain an up-to-date Officers' Code of Conduct (Code). The purpose of the Code is to establish clear standards of ethical and professional behaviour, promote integrity and accountability, maintain public confidence, and provide guidance to those working for or on behalf of the council in the discharge of their duties.
4. A comprehensive review of the Code was undertaken by the Director of Law & Governance and Monitoring Officer, taking into consideration best practice, and benchmarking against other authorities. The review identified and recommended substantial amendments to ensure the Code reflects current council values, working practices and organisational requirements.

#### **Governance Arrangements**

5. The Code is a key governance document and forms part of the constitution of the council. It is published on the intranet and on the Council's website. The current Code was last updated in April 2017.

6. An internal audit report from February 2025 concerning key governance processes highlighted the requirement to update all relevant policies to reflect current working practices. The revised Code has been amended to align with all other governance policy updates.

## Consultation

7. The revised Code was amended in consultation with the Senior Leadership Team, including the Chief Executive and the Deputy Chief Executive (S.151 Officer), colleagues from HR and Cultural Change and the Trade Union. Subject specialist officers were also consulted, particularly in relation to Fraud and Data Protection.

## List of Amendments

8. The key changes to note are as follows:

	Section	Change	Reference
a)	Scope	<p>The scope of the Code has been expanded to ensure all those working on behalf of the council are covered.</p> <p><b>The code also covers agency workers and contractors working for, or on behalf of the council, though not directly employed by the council (including sole traders/individuals who are supplying their personal services but not deployed via a contract of employment).</b></p>	Para. 6
b)	Council's Values	<p>The council has adopted new values since the last update of the Code.</p> <p>Previous values:  <i>We do the best we can for residents:  This means we:</i></p> <ul style="list-style-type: none"> <li>- <i>work together in a supportive and honest way</i></li> <li>- <i>strive to find the best solutions</i></li> <li>- <i>are open to change and doing things differently</i></li> </ul> <p>Current values:</p> <ul style="list-style-type: none"> <li>- <b>Always learning;</b></li> <li>- <b>Be kind and care;</b></li> <li>- <b>Equality and integrity in all we do;</b></li> <li>- <b>Taking responsibility; and</b></li> <li>- <b>Daring to do it differently</b></li> </ul>	Para. 9

c)	<b>Equality, Diversity and Inclusion</b>	The insertion of a reference to the Including Everyone: Equalities Diversity and Inclusion framework.	Para. 11
d)	<b>Climate and Environmental Considerations</b>	<p>This section has been updated to set out the council's ambition for its operations to be at net zero carbon emissions by 2030 and for the county to be net zero carbon emissions as early as possible in the 2040s.</p> <p>It clarifies that it is the responsibility of all officers to conserve energy, reduce waste, prioritise sustainable travel options and consider sustainability when procuring goods and services. Managers have the responsibility to encourage and facilitate sustainability and carbon reduction within their teams.</p>	Para. 13
e)	<b>Relations with Members of the Council, Public and Other Officers</b>	<p>This section has been updated to reflect the changes made in other officer policies and the Protocol on Member-Officer Relations. The main changes to note are:</p> <ul style="list-style-type: none"> <li>- The requirement for declarations of interest where close personal familiarity between members and officers exists;</li> <li>- The requirement for declarations of interest where personal relationships between officers exist;</li> <li>- The requirement to treat other officers with dignity and respect, creating an environment where bullying, harassment (including sexual harassment) and discrimination is not tolerated.</li> </ul>	Para. 14
f)	<b>Health and Safety</b>	This is a new section setting out the responsibilities of officers to take reasonable steps to protect their own health and safety and that of other people who may be affected by their work and anyone with whom they come into contact in the course of their work.	Para. 15-16

g)	<b>Use of Technology, Electronic Devices, Internet and Email</b>	<p>The updates reflect the changes in use of technology and electronic devices for work purposes.</p> <p>Expansion of rules relating to use of equipment.</p> <p>There is also a new paragraph relating to working abroad (outside the United Kingdom).</p>	Para. 37-41
h)	<b>Confidentiality</b>	A clarification is provided on confidentiality requirements post-employment	Para. 48
i)	<b>Data Protection</b>	The section has been updated to reflect the changes in Data Protection legislation. It sets out the Council's responsibilities relating to handling personal data, and the rights of the public in accessing their own personal data.	Para. 50-54
j)	<b>Private Interests</b>	<p>The section has been updated to reflect the changes in the Conflicts of Interest Policy.</p> <p>New requirements include:</p> <ul style="list-style-type: none"> <li>- Making a declaration of interest, including a nil declaration (if applicable) upon appointment, and</li> <li>- Mandatory declaration of secondary employment, directorships in companies operating within the county of Oxfordshire, or where a relative or partner is employed by the council.</li> </ul>	Para. 55-57
k)	<b>Secondary Employment</b>	The section has been updated, now setting out requirements to consult with the manager and obtain written consent prior to engaging in secondary employment.	Para. 58-60
l)	<b>Council Company Appointments</b>	This is a new section. There is the possibility that officers may assume the role of a director on a Board of Directors. Any such director who has a dual role as a council officer will be	Para. 66-68

		required to make a declaration of interest.	
m)	<b>Mandatory eLearning Modules</b>	<p>This is a new section setting out the mandatory e-learning modules that all officers are required to complete as part of their induction:</p> <ul style="list-style-type: none"> <li>- <b>Acceptable Use of Information</b></li> <li>- <b>An introduction to Health and Safety</b></li> <li>- <b>Climate Action</b></li> <li>- <b>Data Protection</b></li> <li>- <b>Everyday Inclusion</b></li> <li>- <b>Safeguarding Adults Level 1</b></li> <li>- <b>Safeguarding for all: Children’s Edition</b></li> <li>- <b>Sexual Harassment at Work</b></li> <li>- <b>Stay Safe Online</b></li> <li>- <b>Whistleblowing</b></li> </ul>	Para. 73
n)	<b>Raising Concerns at Work - Grievances and Whistleblowing</b>	This section has been updated to further clarify the differences between grievances and whistleblowing, and how they will be handled.	Para. 74-76

## Financial implications

9. There are no financial implications arising directly from the report.

Comments checked by: Drew Hodgson, Strategic Finance Business Partner Resources, FRCS and TDCE

[drew.hodgson@oxfordshire.gov.uk](mailto:drew.hodgson@oxfordshire.gov.uk)

## Legal Implications

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

Comments checked by: Jay Akbar, Head of Legal and Governance

[jay.akbar@oxfordshire.gov.uk](mailto:jay.akbar@oxfordshire.gov.uk)

## **Staff Implications**

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

Comments checked by: Chloe Barlow, Industrial Relations and HR Policy  
Manager

### **Anita Bradley**

Director of Law & Governance and Monitoring Officer

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March 2026

# Officers' Code of Conduct

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## Introduction

1. Every officer is vital to delivering the council's vision of being an employer, partner and place shaper of choice. An officer's role is to serve the council in delivering services to the local community, providing advice, and implementing its policies. In performing these duties, officers must act with integrity, honesty, impartiality and objectivity.
2. The public is entitled to expect the highest standards of conduct from all Oxfordshire County Council officers. Officers must act in accordance with the principles set out in this code, recognising the duty of all public sector officers to discharge public functions reasonably and according to the law for the benefit of the community that they serve.
3. Officers should ensure that their conduct:
  - Is never influenced by personal gain;
  - Does not give anyone reason to question their motives; and
  - Is always in line with the council's policies and procedures.

## Status of the Code

4. The Officers' Code of Conduct sets out the minimum standards that apply. It may be supplemented and clarified by service specific guidance or professional codes, where necessary. The aim of the code is to lay down guidelines for council officers that will help maintain and improve standards and protect officers from allegations or criticism that are grounded in misunderstanding or confusion.
5. This code is not intended to cover day to day work conduct, performance or attendance issues which are covered by the relevant employment policies. Where the council has a policy or protocol that provides more detail on specific issues, the name of the policy or protocol is provided at the end of a section, along with a weblink to the full document(s) on the council's intranet.

## Scope

6. This code covers all employees who are collectively referred to as officers throughout this code (except school employees who are subject to their own professional code of conduct and their school's board of governors) under a contract of employment with Oxfordshire County Council, and includes those who are permanent, temporary, part-time, or casual. The code also covers agency workers and contractors working for, or on behalf of the council, though not directly employed by the council (including sole traders/individuals who are supplying their personal services but not deployed via a contract of employment).

## Our Values

7. The council's values underpin how officers serve the people of Oxfordshire and how they work and behave with each other.
8. These organisational values guide all dealings with colleagues, service users, partners, and the public. They are the foundation for every behaviour, decision and action.
9. The council's values are:
  - Always learning;
  - Be kind and care;
  - Equality and integrity in all we do;
  - Taking responsibility; and
  - Daring to do it differently.

## Equality, Diversity and Inclusion, and Human Rights

10. The council recognises the contribution that every officer makes, values individual differences, and encourages respect for all. There is a clear obligation on officers to ensure that any action they take falls within the Equality and Human Rights framework and is a proportionate response to the objectives they are seeking to achieve.
11. The Including Everyone: Equalities, Diversity and Inclusion framework sets out the council's approach to providing inclusive services and equitable support to its residents. From ensuring that colleagues and workplaces reflect the diversity of the communities they serve, to ensuring equitable and transparent access to services and information, the council ensures that the voices of its residents are heard and are central to the decisions it makes, and direction taken.
12. The council also recognises that all individuals have fundamental human rights and therefore adopts a right based approach to equality. Under the Human Rights Act 1998 officers have an obligation to ensure that service decisions are made with reference to a person's basic human rights such as the right to privacy and family life, the right to a fair hearing and the right not to suffer degrading treatment.

## Climate and Environmental Considerations

13. Officers must be aware of the council's ambition for its operations to be at net zero carbon emissions by 2030 and for the county to be net zero carbon emissions as early as possible in the 2040s. This impacts on ways of working and behaviours as the council and its officers strive to be leaders and positive examples in the community. It is the responsibility of all officers to conserve energy, reduce waste, prioritise sustainable travel options and consider sustainability when procuring goods and services. Managers have the

responsibility to encourage and facilitate sustainability and carbon reduction within their teams.

## **Relations with Members of the Council, Public and Other Officers**

14. The council frequently works in partnership with other organisations, both in the public and private sector. It is therefore vital that all officers conduct themselves in an exemplary manner, aligned to the council's values, in all aspects of their work, and in particular:
- Officers should deal with the public, members, and other officers sympathetically, efficiently, with courtesy and respect, and without bias;
  - Mutual respect between officers and members is essential to good local government, and working relationships should be kept on a professional basis. Close personal familiarity between individual members and officers can damage the principle of mutual respect, lead to suspicions of favouritism, and undermine public trust in the council, as such it should be avoided;
  - Where a close personal relationship exists between a member and an officer, such as an officer is related to a member, this must be declared to the line manager/Director in writing;
  - Officers should be aware of any potential conflict where they have personal relationships with other officers and should ensure this is declared to their line manager so that a risk assessment can be conducted;
  - Officers should always treat other officers with dignity and respect, creating an environment where bullying, harassment (including sexual harassment) and discrimination is not tolerated.

Further guidance and information can be viewed in the council's [Protocol on Member/Officer Relations](#) in the council's constitution, the [Dignity at Work Policy](#) and the [Conflicts of Interest - Declaring & Registering Interests Policy](#).

## **Health and Safety**

15. Officers must take reasonable steps to protect their own health and safety and that of other people who may be affected by their work and anyone with whom they come into contact at work. Some officers, particularly managers, have specific responsibilities and these are detailed in the council's safety policies and procedures.
16. Officers are expected to cooperate with and support managers in meeting their health and safety responsibilities, including reporting any health and safety problems or deficiencies, and any accident, incident, near miss or work-related illness, as soon as possible.

The Council's [Health and Safety](#) SharePoint provides further information.

## Prevention of Fraud & Corruption

17. Officers have an important role to play in relation to protection against fraud and corruption. Officers should report any concerns associated with the council's finances, resources and responsibilities, to their line manager or another senior officer. Concerns can also be reported directly to the fraud team at [fraud@Oxfordshire.gov.uk](mailto:fraud@Oxfordshire.gov.uk) or, if appropriate to [whistleblowing@oxfordshire.gov.uk](mailto:whistleblowing@oxfordshire.gov.uk).
18. Bribery is the act of offering money or other incentives to persuade somebody to do or not to do something, especially something dishonest or illegal. The Bribery Act 2010 makes it an offence for UK citizens and residents to pay or receive a bribe either directly or indirectly. This includes transactions that take place in the UK and abroad, and in both private and public organisations.
19. Officers must be aware that it is a serious criminal offence to corruptly receive or give any gift, loan, fee, reward or advantage for doing, or not doing, anything or showing favour, or disfavour, to any person in their official capacity. If an allegation is made, it is for the officer to demonstrate that any such rewards have not been corruptly obtained.
20. Where relatives or partners work for the council arrangements must be made to ensure that there are clear controls in place to manage and avoid any conflict of interest.

The council's [Anti-Fraud and Corruption Strategy](#), [Anti-Bribery Policy](#), [Conflicts of Interest - Declaring & Registering Interests Policy](#) and the [Gifts and Hospitality Policy](#) offer further guidance.

## Political Neutrality

21. Officers serve the council as a whole. It follows they must serve all members and not just those of any single political group and must ensure that the individual rights of all members are respected. Some officers may also be required to advise political groups. Officers must do so in a manner that does not compromise their political neutrality.
22. The Local Government and Housing Act 1989 placed restrictions on the political activities which some local authority employees could undertake. Politically restricted posts fall into two broad categories: specified posts and sensitive posts.

**Specific posts:**

- Chief Executive;
- Statutory Chief Officers: Director of Children's Services, Director of Adult Social Services, Chief Fire Officer, Chief Finance Officer (Deputy Chief Executive and S.151 Officer), and Director of Law & Governance and Monitoring Officer;
- Directors;
- Deputy Chief Officers, Deputy Chief Fire Officers (deputy and assistant directors);
- Officers exercising delegated powers (Constitution Part 7.1), through the Schemes of Delegation.

**Sensitive posts:**

A sensitive post is one which meets one or both of the following duties:

- Giving advice on a regular basis to:
    - The council itself, any committee or sub-committee of the council, any joint committee on which the council is represented; or
    - The Cabinet, any committee of the Cabinet; any member of the Cabinet who is also a member of the council;
  - Speaking on behalf of the council on a regular basis to journalists or broadcasters.
23. This restriction includes a prohibition on public acts in support of a political party such as canvassing and speaking or writing publicly in a personal capacity on subjects that are politically controversial, but other public protests can be made in the same way as other officers. If an officer is in any doubt, they should discuss any planned attendance at a protest with their line manager, in advance of the event.
24. Whether or not the post is politically restricted, officers must not allow their own personal or political opinions to interfere with their work.

The council's [Protocol on Member/Officer Relations](#) in the council's Constitution offers further guidance.

**Conduct in Public and Written Protests in the Public Arena**

25. Officers should always act in a manner that will not bring the council into disrepute and not harm its reputation, for example not expressing publicly personal views which conflict with the policies of the council or which damage the reputation of the council. If officers attend lobbies or rallies (including trade union meetings) they should not display abusive, inflammatory and/or inciteful posters or other material. If officers are unsure on this point, they should seek guidance from their line manager or trade union representative. Officers should

not wear council uniforms/lanyards at public protests without the consent of their line manager.

26. If officers publicly express views as a trade union officer these should be clearly acknowledged as the views of the union so that there can be no confusion with the views of the council.
27. If officers wish to protest against council policy, they must not use the council's headed stationery or council email account, work time or council facilities to do so and if they write to the press or otherwise publicise their personal views, such as on social media, they must be careful not to imply that they are speaking on behalf of the council.

### **Use of Social Media Sites**

28. Social media plays an important role in engaging with residents, businesses, and partners, and can significantly help the council facilitate two-way communication with a broad group of key stakeholders.
29. Officers must not allow their professional and personal use of social media sites to become blurred; they need to be mindful of their duties not to:
  - Disclose council information without authority;
  - Take part in any political or public activity, which compromises or might be seen to compromise an officer's impartial service to the council and its stakeholders;
  - Make derogatory comments about the council, its policies or procedures;
  - Make derogatory comments about other council employees, councillors or stakeholders;
  - Continue to engage with others who become abusive or aggressive.
30. Once items have been posted to the Internet, it is very difficult to remove them, therefore great care must be taken before officers press the submit button.
31. If officers have any concerns, they should consult with their line manager for advice or authorisation.
32. It is important that officers are aware that submitting any content or comment to social media sites, whether in a personal or professional capacity, which is considered to be derogatory or inappropriate may result in formal action being taken against them.

The council's [Social Media Policy for Staff and Members](#) offers further guidance.

## **Proper Use of Council Resources**

33. The council is responsible for the efficient use of the public resources it controls including financial resources, equipment, electronic devices, and its staff. Officers must not use council premises, property, vehicles or other council facilities unless authorised to do so. All officers are responsible for the safe keeping and proper care of any council property or equipment that they use in the course of their work.
34. Officers must not undertake private work or activities during their council working hours or use council premises, property or facilities for private work or activities. Some facilities, such as photocopying, may be made available to officers for private use on agreed terms and with prior approval.
35. All officers have a duty to abide by the highest standards of probity in dealing with financial issues and adhere to the Financial Procedure Rules and Financial Regulations. Officers should assist the council in discharging its obligations to follow proper accounting practices and to secure best value. Officers must operate within the required accounting standards and timetables to ensure that all the council's transactions, material commitments and contracts and other essential accounting information are recorded completely, accurately and on a timely basis.
36. Officers are required to ensure that the council's Internal Audit Services and the council's external auditor are given access at all reasonable times to premises, personnel, documents and assets that the auditors consider necessary for the purposes of their work. Officers are obliged to provide the auditors with any information and explanations that they seek in the course of their work.

## **Use of Technology, Electronic Devices, Internet and Email**

37. Use of computers, laptops and other electronic devices is an important part of officer duties. Officers are required to become familiar with the rules relating to personal use of equipment, virus protection and the use of unapproved software, and the prohibitions on accessing or downloading offensive websites and material (including but not limited to discriminatory, racist, sexist, homophobic, transphobic, antisemitic, Islamophobic, pornographic or violent material).
38. Officers must only access council information that they have a business need to see and only use it for work purposes.
39. The council does not support working from or using council equipment abroad. In exceptional circumstances, there may be an urgent temporary need for officers to work remotely from outside the United Kingdom. A formal request must be made to the line manager for their consideration.
40. Officers may make personal telephone calls whilst at work, but such calls should be limited as much as possible. The council does allow for limited

personal use of email and the internet whilst at work, providing that it is not excessive, does not interfere with officers' work activities and duties, and it is made clear that any message sent is not on behalf of the council.

41. Council equipment must not be used for any personal reason or reasons outside the performance of officers' council duties except where explicitly allowed by the [Acceptable Use Policy](#). The policy provides further guidance and requirements on the proper use of the council's ICT resources.

### **Intellectual Property and Copyright**

42. All creative designs, writings, drawings and inventions officers produce which are directly related to their employment as an officer remain the property of the council. Specific requirements may be set out in an officer's terms of employment, role profile or job description and those arising from an instruction from a manager or other authorised representative of the council.
43. Officers must also make sure that they do not breach the copyright held by others and in doing so expose the council to the risk of claims. Copyright allows the owner to prevent the reproduction in any material form of a substantial part of the copyright work.
44. Copies of materials may not be made unless officers have permission from the holder of the copyright. Officers can only photocopy copyright items if they are single copies for private study or research for non-commercial use.
45. Particular consideration and protection of intellectual property and copyright must be given to the use of new and emerging technologies, such as artificial intelligence, where these properties may be uncontrollably lost.

### **Confidentiality**

46. The council encourages transparency in the dissemination of information and decision-making. However, officers must respect the confidentiality of the information to which they have access at work and must not use it for personal gain or personal purposes, or share it with others who might use it in this way.
47. Officers must not tell anyone inside or outside the council who is not entitled to know for the purposes of their job, what takes place at council meetings held in private or exempt sessions, nor about the contents of council documents or other information which are confidential or exempt.
48. These confidentiality provisions remain in place after officers have left the employment of the council.

## Freedom of Information and Environmental Information Regulations Requests

49. Officers must be aware of the council's requirements as a public authority with regard to disclosure under the Freedom of Information Act 2000 and the Environmental Information Regulations 2004. Officers must comply with any requests received under the legislation to ensure that they are completed appropriately and within the statutory timeframes.

The council's [Freedom of Information Act and Environmental Information Regulations Policy](#) offers further guidance on Freedom of Information and Environmental Information Regulations requests.

## Data Protection

50. The Data Protection legislation (UK GDPR and Data Protection Act 2018) gives individuals certain rights and gives the council (and its officers) responsibilities for personal information. These responsibilities relate to ensuring that the information is:
- (a) processed lawfully, fairly and in a transparent manner;
  - (b) collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes;
  - (c) adequate, relevant and limited to what is necessary in relation to the purposes for which the data are processed;
  - (d) accurate and, where necessary, kept up to date;
  - (e) kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data are processed;
  - (f) processed in a manner that ensures appropriate security of the personal data.
51. The legislation not only provides for data held in electronic format such as computer systems, mobile devices, phones and cameras, but also that held on 'relevant filing systems' such as manual filing systems, including paper.
52. Both officers and the council may be prosecuted if there is a breach of data legislation. If officers suspect that there is a problem, or they need advice they should consult their line manager or the Information Governance Officers.
53. Officers must not give confidential information about the council's customers to anyone unless they need it to help the customer or prevent serious harm to the customer or others. Officers must ascertain the legal basis for sharing information, which may in some instances be the customer's explicit permission, before providing customer information to others.
54. Customers can exercise certain rights in relation to their personal data that is held by the council, such as access to their personal data, being informed that their personal information is being processed; request the council to correct,

rectify, block or erase information that is regarded as wrong, and certain other rights relating to automated decision making.

The council's [Data Protection Policy](#) provides further guidance.

## Private Interests

55. Whilst an officer's private life is their own concern, they must not allow their private interests to conflict with their public duty. This includes, but is not limited to, misusing their official position to benefit themselves or others. In order to demonstrate openness and transparency in local government and to protect officers and the council from allegations, officers must declare and register any interests where there is an actual or potential conflict. Officers will also need to make a self-directed further declaration if a declaration made previously has materially changed.
56. On appointment, officers will be required to complete a declaration of interests form. If there are no interests that require them to be declared, then a nil declaration must be made by the officer, and saved on the employee electronic personnel file by the line manager.
57. Some interests must always be declared such as secondary employment, directorships in companies operating within the county of Oxfordshire, where a relative or partner is employed by the council, and membership of any organisation not open to the public without formal membership and requires commitment of allegiance, and which has secrecy about rules or membership or conduct. This is not an exhaustive list, please refer to the [Conflicts of Interest - Declaring & Registering Interests Policy](#) for further guidance.

## Secondary Employment

58. Officers must not be involved in work outside the council that could cause a conflict of interest with their council job responsibilities, or which makes use of material or information to which they have access because of their council position. Officers should not take on any outside work without first consulting their line manager and obtaining written consent.
59. Any paid employment other than with the council must be declared and registered as an interest.
60. Officers should not engage in:
  - other work without first consulting with their line manager;
  - outside employment which conflicts with the council's interests or may bring the council into disrepute;
  - other work which may cause officers to exceed the 'Working Time Directive' (as implemented through [The Working Time Regulations 1998](#)) or which may put their health at risk.

The council's [Conflicts of Interest - Declaring & Registering Interests Policy](#) offers further guidance.

## Gifts and Hospitality

61. The general rule is that all gifts and hospitality should be tactfully and politely refused. In some situations, occasional small gifts or hospitality under £50 in value may be permitted unless this gives the impression of influence or reward. Officers should only accept hospitality if there is a commensurate benefit to the council. Frequent receipt (i.e. more than two in any three-month period) of gifts or hospitality of less than £50, must be reported to the line manager. Officers cannot accept any gift or hospitality over £50 in value without first obtaining the consent of their line manager and registering it.
62. The Chief Executive and directors have a key role in developing the profile of Place and delivering the council's ambition to be a partner and place shaper of choice. Where the Chief Executive and directors receive an offer of hospitality which supports the development of professional relationships with businesses/organisations within Oxfordshire, the Chief Executive will seek the approval of the Monitoring Officer before accepting, and the directors will seek the approval of their line manager, and ensure the facts are registered.
63. Officers should never invite or encourage a gift or hospitality, this includes those that are offered/received in a setting that is outside of the workplace but relate to, or could be perceived to relate to, a situation where impression, influence or reward is in play. If officers are in any doubt, they should seek the advice of their line manager in the first instance. Advice can also be sought from the Director of Law & Governance and Monitoring Officer, and Head of Legal & Governance and Deputy Monitoring Officer.

The council's [Gifts and Hospitality Policy](#) offers further guidance.

## Involvement in Other Organisations

64. Many of the council's objectives in becoming a place shaper and partner of choice are delivered by developing partnership arrangements with other public and private sector organisations or community groups. Officers may also be asked to take part in voluntary activity or offered a role in a voluntary organisation. In these situations, the following apply:
  - (a) It is important that officers clarify the role expected of them and whether they are acting in their own right or as the voice of the council;
  - (b) If acting for the council, officers should clarify what authority is vested in them by the council and other partner organisations by checking with their line manager as to the extent of the participation or authorisation;

- (c) Liability for Oxfordshire County Council can arise from formal membership of external organisations, and officers should seek further advice from their line manager if they have reason to believe that any liability may arise;
  - (d) If officers are acting on behalf of the council, then they are subject to this code.
65. In any event, officers should not accept any such voluntary role as a result of their employment at the council, without the express permission of their line manager.

## **Company Appointments**

### **66. Council Company Appointments**

In the course of employment officers may be offered an opportunity to work as a director of a company that the council has control of, or an interest in. In such circumstances, the council may make arrangements to provide officers with indemnity insurance for their director position, particularly where these relate to a company that the council has control of, because the opportunity to be appointed as a director arises due to the officer's status as an employee of the council.

67. As a director of a company, officers will have fiduciary duties to the company which could – potentially – conflict with the duties which are owed to the council. This is because, regardless of whether the council controls the company or not, it is a separate legal entity. Officers will need to appraise themselves of the relevant legal duties and seek appropriate training. In certain circumstances this may be arranged through or by the council.
68. Line managers will also need to give consideration to the officer's fiduciary duties if the officer is appointed as a company director, so that these are taken account of in their work for the council. For complete openness and transparency officers should declare any company appointments which occur as a result of their employment with the council on their declaration of interest form in the usual way alongside any other interests.

## **Relations with Contractors or Suppliers**

69. It is the responsibility of all officers to ensure that, when administering council contracts, every contract made by or on behalf of the council complies with all United Kingdom legislation and as provided for in the council's contract procedure rules or other applicable procedures. Any officer who is authorised to carry out any of the council's contract functions must undertake all necessary training effectively to discharge this responsibility. Officers shall not commit the council to incur expenditure for the supply of goods, services, works or capital projects unless they are authorised under the services' Scheme of Delegation and financial provision has been authorised.

70. Officers must award contracts or orders on merit, and deal fairly with all customers, suppliers and contractors, to achieve best value for the council. The following considerations should be taken into account:
- Officers must tell their line manager and register in the Register of Interests any relationship they have with a contractor or supplier with whom they are also involved at work.
  - If friends or relatives are involved as potential suppliers, officers should not be involved in the selection process at all and they must not favour current or past officers or their partners, relatives or close associates when awarding contracts or orders to businesses for which they work.
  - If the council decides to outsource the supply of any goods or services and an officer or an officer and their colleagues are considering a management buy-out, they should discuss this with their line manager immediately and register it in accordance with the Conflicts of Interest – Declaring and Registering Interests Policy. Officers must not then take part in any such contract awarding process.
71. It is each officer's responsibility to follow the council's [Conflicts of Interest - Declaring & Registering Interests Policy](#).

### **Appointment of Officers**

72. If officers are involved in the recruitment and appointment of officers (including those that will be deployed through employment agency providers), they must ensure that appointments are made on the basis of merit. In order to avoid any possible accusation of bias, officers must not be involved in any appointment, or any other decisions relating to discipline, promotion or pay and conditions for any other officer, or prospective officer, to whom they are related, or with whom they have a close personal relationship inside or outside work. Before officers begin to be involved in recruitment for the council they must attend in-house council training on relevant recruitment practice.

### **Mandatory eLearning Modules**

73. Officers are required to undertake the following eLearning as part of their induction:
- Acceptable Use of Information
  - An introduction to Health and Safety
  - Climate Action
  - Data Protection
  - Everyday Inclusion
  - Safeguarding Adults Level 1
  - Safeguarding for all: Children's Edition
  - Sexual Harassment at Work
  - Stay Safe Online
  - Whistleblowing

Some service areas may have additional requirements specific to their service needs.

### **Raising Concerns at Work - Grievances and Whistleblowing**

74. The council is committed to the highest standards of openness, probity and accountability.
75. If an officer has any concerns arising from:
- (a) their employment contract or employment in general there is a grievance procedure to be followed. Officers should raise any such issues with their line manager in the first instance or another senior officer;
  - (b) any other aspect of the council's operations, such as if they become aware of any activities that they believe are illegal, improper, unethical or in some other way inconsistent with this code, or the council's Constitution, policies and procedures, there is a procedure for these concerns which follows the requirements of the Public Interest Disclosure Act 1998.
76. A concern which is raised as a whistle-blow but does not meet the legal threshold will be considered, with the whistle-blowers permission, in accordance with the most suitable alternative policy, including but not limited to the Resolving Concerns Policy.

The council's [Whistleblowing Policy](#) and the [Resolving Concerns \(grievances\) Policy](#) provide further guidance.

### **Investigations by the Council's Monitoring Officer**

77. Officers must assist and co-operate fully with the council's Director of Law & Governance and Monitoring Officer where the Director of Law & Governance and Monitoring Officer, or another officer or third party on their behalf, is either conducting an:
- enquiry or investigation about the lawfulness of the council's actions under Section 5 of the Local Government and Housing Act 1989; or
  - investigation into a complaint against a member that has been referred to the Director of Law & Governance and Monitoring Officer under the Localism Act 2011.

## **Trade Unions**

78. Trade unions are separate organisations from the council with their own views and priorities. They play an important role in voicing the views of union members both internally within the organisation through the consultation machinery and publicly.
79. Elected trade union representatives have specific protection under employment legislation in recognition of the special role they undertake. The council also has facilities agreements with the major recognised trade unions that regulate time off and other facilities for elected representatives.

## **Leaving the Council**

80. After officers leave the council, they still have a duty not to disclose personal data relating to others or exempt/confidential/commercially sensitive/official/secret information that they have acquired in the course of their work at the council.

## **Review of this Code**

81. The Director of Law & Governance and Monitoring Officer will regularly review this Code to ensure that it continues to be effective and up to date.

## Appendix

### Definitions:

**Relative** means parents, parents-in-law, step-parents, husband, wife or partner, child, son, daughter, step-son, step-daughter, child of a partner, brother, sister, sibling, brother-in-law or sister-in-law, aunts, uncles, nephews, nieces, grandparents, grandchildren or the spouse, civil partner or partner of any of the preceding, including non-binary forms of any of the preceding.

**Partner** means any person with whom an officer co-habits as a couple or akin to a spouse (and includes a same sex partner).

**Friend** means a person with whom the officer has such a close personal or business relationship that an objective observer who had knowledge of the relevant facts would reasonably regard it as likely to influence the officer's judgement on council business in relation to matters affecting that person.

**Close Associate** means someone with whom you are in close regular contact over a period of time, either socially or professionally, who is more than an acquaintance. It may be a colleague, a business associate or someone you know through general social contacts. It is someone a reasonable member of the public would think you might be prepared to favour/disadvantage.

### Frequently Asked Questions

#### What would constitute an act of bribery?

An offence would be committed if for example:

- An officer requesting, agreeing to receive, or accepting an advantage in return for services;
- An advantage being secured with the "consent or connivance" of the manager;
- Officers agreeing to "fix" a procurement process or evaluation in the briber's favour.

\*A "financial" or "other advantage" may include money, assets, gifts, hospitality or services.

#### What is considered as 'confidential information'?

Confidential information is defined as information unavailable to the public about a person or subject that an officer knows as a result of their role as a council officer.

Example 1 – If an officer has access to social care records for the purposes of their role, they should only share it with those necessary, in order to fulfil their functions as a council officer. Sharing personal data with others for personal purposes would constitute a breach of Data Protection obligations and this code.

Example 2 - As a result of an officer's work with the council they learn that a certain residential development is planned and that the plan has not been made public. It

would be improper for them to give this information to a friend or relative in the construction industry since the information is confidential, and was learned as a result of their job with the council and it is not available to the public.

**Doesn't the Human Rights Act give me complete privacy at work?**

It is correct to state that there is a right to a respect for home and family life and correspondence, but this is not an absolute right. Lawful interference is allowed if it is necessary to do so for the prevention or detection of crime, harm to others or the protection of the rights of others. Also in general terms, emails that are private, confidential and personal should not be viewed by an employer, except where there is a valid need to do so. However, such correspondence should not be conducted using a council email address.

**I have received a request from a member of the public for personal information to be released. What is my first step?**

Officers should ascertain whether the requested information is the individuals' own personal information or the personal information of another living person. Officers should discuss the request with their line manager and contact the Information Governance team for further guidance.

**What happens if I do not act within the Code?**

Officers can be subject to formal proceedings.

## AUDIT AND GOVERNANCE COMMITTEE 11 MARCH 2026

### UPDATES ON THE CONSTITUTION WORKING GROUP

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

#### RECOMMENDATION

1. The Audit and Governance Committee is **RECOMMENDED** to:
  - a) Note progress with the changes to the Council's constitution, which will be reported to Council on 30 June 2026; and
  - b) Comment as it sees fit

#### Executive Summary

2. Following the re-establishment of the Constitution Working Group (CWG), two sessions have been held to discuss changes and potential changes to the Constitution. Meetings of CWG were held on 2 February and 6 March 2026, respectively. This report provides an update with progress.

#### Report

3. On 26 November 2025 Committee agreed to re-establish the Constitution (Member) Working Group. It was reported to that meeting that the Council has a duty to keep its constitution under review. This includes all relevant codes and protocols, and the procedure rules for committees, as well as corrections, updates, amendments, and developments to the constitution. Given a Constitution (Member) Working Group had previously served as a vital forum for cross-party engagement and consensus-building on matters relating specifically to the review and updating of the Council's constitution, the decision to re-establish the working group was taken.
4. At the first meeting of the CWG on 26 February 2026, a number of proposed changes were submitted by the Director of Law & Governance and Monitoring Officer. These changes covered a range of issues and were primarily focused on providing clarity to sentences, updating memberships and descriptions, such as Cabinet, for example; as well as highlighting some other grammatical and formatting issues. CWG was reminded that for these types of changes the Director of Law & Governance and Monitoring Officer had delegated authority as set out in the Constitution. This provision is set out in Part 7.2 of the Constitution (Scheme of Delegation to Officers), paragraph 6.4 (t); which states the Director of Law & Governance and Monitoring Officer is authorised to:

“make textual amendments to the Constitution to address any inconsistencies or correct any cross-referencing errors arising from or as a consequence of the amendments, along with updating job and group titles if those referred to in the Constitution are obsolete (insofar as the Director of Law & Governance and Monitoring Officer does not already have such a delegation);”

5. CWG was also informed of a small number of other changes which required the approval of CWG and subsequently Audit and Governance Committee and finally Council. These recommended changes cover the responsibilities for Council, in that the appointment of Honorary Aldermen and the granting of Freedom of the County is currently not highlighted. Additionally, changes to the petition scheme, clarity on guest speakers and contact between members and officers were also recommended. At the time of drafting, comments from the respective Party Groups were awaited on these matters and are due to be discussed at CWG on 6 March 2026. These comments, and any other proposed changes, will be discussed and evaluated ahead of their submission to Audit and Governance Committee and Council.
6. The target date for sign-off by Council to all the proposed changes to the Council’s Constitution is 30 June 2026. A detailed report ahead of Council’s approval will be submitted to Audit and Governance Committee meeting scheduled for 20 May 2026.

## **Financial Implications**

7. There are no direct financial implications directly relating to, or arising from, the recommendations in this report.

Checked by: Drew Hodgson, Strategic Finance Business Partner –  
Resources, FRCS and TDCE  
drew.hodgson@oxfordshire.gov.uk

## **Legal Implications**

8. The recommendations in this report are consistent with the Council’s duty under Section 9P of the Local Government Act 2000 to have a constitution and to keep it up to date. The Constitution must contain (a) a copy of the authority’s standing orders, (b) a copy of the authority’s code of conduct (if any) under section 28 of the Localism Act 2011 and (c) such information as the Secretary of State may direct, and (d) such other information (if any) as the authority considers appropriate.
9. The Council’s Constitution complies with The Local Government Act 2000 (Constitutions)(England) Direction 2000 issued on 12 December 2000 by the then Secretary of State for the Environment, Transport and the Regions. Part 1.2 of the Council’s Constitution at 2(a) confirms that adopting and changing the Constitution is reserved for approval by the Council.

Checked by: Anita Bradley, Director of Law & Governance and  
Monitoring Officer  
[anita.bradley@oxfordshire.gov.uk](mailto:anita.bradley@oxfordshire.gov.uk)

## **Equality & Inclusion Implications**

10. The recommendations in this report do not themselves raise equality implications. However, keeping the constitution up to date is important to its accessibility. The recommendation for bringing forward proposals for reviewing the Constitution recognises that any such proposals would involve consultation with elected members. Furthermore, public engagement at Council will no doubt form part of considerations, ensuring that the views of the wider community are included in the review process.

**Anita Bradley**  
**Director of Law & Governance and Monitoring Officer**

Background papers: None

Contact Officer: Dave Burn, Chief Governance Officer (Interim),  
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February 2026

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## AUDIT AND GOVERNANCE COMMITTEE – 11 March 2026

### Oxfordshire Code of Corporate Governance

#### Report by Director of Law & Governance and Monitoring Officer

#### RECOMMENDATION

1. The Committee is RECOMMENDED to approve the Oxfordshire Code of Corporate Governance.

#### Executive Summary

2. In 2016 CIPFA & SOLACE produced guidance and framework with the identified principles that should underpin the governance of each local authority, and a structured approach to assist individual authorities to achieve good governance, "Delivering Good Governance in Local Government: Framework 2016 Edition."
3. The latest guidance issued by CIPFA and Solace in May 2025 addresses the annual evaluation of governance and internal controls, as well as the production of an annual governance statement (AGS). Serving as an addendum to "Delivering Good Governance in Local Government: Framework," this guidance is applicable to UK local government statements from 2025/26 onwards.
4. The addendum also supports the development of a local code of governance, ensuring that authorities establish all the essential arrangements necessary to uphold the principles of good governance. It emphasises the importance of conducting a comprehensive review, underpinned by a range of assurances, as this is vital for forming a robust overall assessment. Authorities must evaluate whether their governance arrangements remain fit for purpose and identify any significant areas in need of improvement.
5. In addition, the Annual Governance Statement (AGS) should adopt a forward-looking approach, setting out how governance structures may need to adapt to meet the authority's future requirements.
6. The Council's Code of Corporate Governance has been shaped in accordance with this guidance.
7. The Framework encourages local authorities to assess their governance structures against seven core principles by:
  - a) Reviewing their existing governance arrangements in the context of the Framework;

- b) Developing and maintaining a current local code of governance, including mechanisms to ensure its ongoing application and effectiveness; and
  - c) Preparing an Annual Governance Statement to publicly report on the extent of their compliance with their own code, how the effectiveness of their governance arrangements has been monitored during the year, and any intended changes for the upcoming period.
8. The Officer Corporate Governance Assurance Group has reviewed and updated Oxfordshire County Council's Code of Corporate Governance, which is subject to an annual review; the next review date is March 2027.

### **Format of the Oxfordshire Code of Corporate Governance**

9. The Code of Corporate Governance sets out how the Council complies with the requirements of the Code and identifies key documents, which provide detailed information as to how the Council ensures the Corporate Governance principles are adhered to.
10. Appendix A details the actions taken by and behaviours of the Council that demonstrate good governance; as taken from 2016 CIPFA & SOLACE: "Delivering Good Governance in Local Government: Framework 2016 Edition"
11. Appendix B identifies evidence that demonstrates that the Council is delivering good governance.

### **Conclusion**

12. This Code of Corporate Governance has been drafted with the oversight of the Corporate Governance Assurance Group (CGAG) and with input from members of the Strategic Leadership Board (SLB) and other senior managers.
13. The Committee is invited to approve the reviewed and updated Code of Corporate Governance.

### **Financial Implications**

14. There are no financial implications directly relating to, or arising from, this report on the basis no additional resources requirements to existing budget.

Comments checked by: Drew Hodgson, Strategic Finance Business Partner  
Resources, FRCS and TDCE

[drew.hodgson@oxfordshire.gov.uk](mailto:drew.hodgson@oxfordshire.gov.uk)

## **Staff Implications**

15. There are no direct staff implications directly relating to, or arising from, this report.

## **Legal Implications**

16. There is no statutory requirement for a Code of Corporate Governance. The Code complements and underpins the Annual Governance Statement by demonstrating, with evidence, how the Council meets the good governance principles set out in the Good Governance Framework published in 2016 (and as updated in the May 2025 addendum) by the Chartered Institute of Finance and Accountancy, and Solace.

Comments checked by: Jayne Pringle, Principal Solicitor (Contracts)

[jayne.pringle@oxfordshire.gov.uk](mailto:jayne.pringle@oxfordshire.gov.uk)

## **Equality & Inclusion Implications**

17. The recommendations in this report do not directly raise equality and inclusion implications. However, the council's code of corporate governance must champion equal opportunity and inclusion, ensuring fair treatment and representation for all by embedding diverse perspectives in decision-making and service delivery. These principles are underpinned by the CIPFA and SOLACE framework and guidance on good governance, which set out the expectation that councils actively promote equality, diversity, and inclusion throughout all aspects of their work.

## **Sustainability Implications**

18. There are no sustainability implications directly relating to, or arising from, this report.

## **Risk Management**

19. There are no risks directly related to, or arising from, this report.

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

Annex 1: Code of Corporate Governance

Contact Officer: Sarah Smith, Senior Governance Lead  
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March 2026

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**OXFORDSHIRE  
COUNTY COUNCIL**

# **Code of Corporate Governance**

Review date: March 2027

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## Introduction

1. In 2016 CIPFA & SOLACE produced guidance and framework with the identified principles that should underpin the governance of each local authority, and a structured approach to assist individual authorities to achieve good governance, “Delivering Good Governance in Local Government: Framework 2016 Edition.”
2. The latest guidance issued by CIPFA and Solace in May 2025 addresses the annual evaluation of governance and internal controls, as well as the production of an annual governance statement (AGS). Serving as an addendum to "Delivering Good Governance in Local Government: Framework," this guidance is applicable to UK local government statements from 2025/26 onwards.
3. Additionally, the addendum facilitates the creation of a local code of governance, ensuring that authorities establish all fundamental arrangements required to uphold principles of good governance. Conducting a thorough review, supported by diverse assurances, is critical for establishing a sound overall assessment. Authorities should determine whether their governance arrangements are fit for purpose and highlight any significant areas requiring improvement. Furthermore, the AGS should provide a forward-looking perspective, outlining how governance structures may need to evolve to address future needs of the authority.
4. The Council's Code of Corporate Governance is based upon this guidance.

## What is Governance?

5. Governance is about how the Council ensures that it is doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner. It comprises the systems and processes, and cultures and values, by which the Council is directed and controlled and through which it accounts to, engages with and leads its communities.
6. Corporate governance in public bodies can be defined as “the framework of accountability to users, stakeholders and the wider community, within which organisations take decisions and lead and control their functions, to achieve their objectives”. It can be further defined as including “robust systems and processes, effective leadership and high standards of behaviour, a culture based on openness and honesty and an external focus on the needs of service users and the public”.

## **GUIDANCE AND FRAMEWORK**

7. The Framework urges local authorities to test their structures against seven core principles by:

- Reviewing their existing governance arrangements against the Framework
  - Developing and maintaining an up-to-date local code of governance including arrangements for ensuring its ongoing application and effectiveness
  - Preparing an Annual Governance Statement in order to report publicly on the extent to which they comply with their own code, including how they have monitored the effectiveness of their governance arrangements in the year, and on any planned changes for the coming period.
8. The preparation and publication of an annual governance statement in accordance with this Framework is necessary to meet the statutory requirement set out in Regulation 6 (4) of the Accounts and Audit (England) Regulations 2015 (Accounts and Audit Regulations) for authorities to prepare a statement of internal control in accordance with “proper practices”.
9. Internal control and risk management are increasingly recognised as important elements of good Corporate Governance.
10. The scope of internal control spans the whole range of the Council’s activities and includes controls designed to ensure that:
- The Council’s policies are implemented in practice;
  - High quality services are delivered efficiently and effectively;
  - The Council’s values and ethical standards are met;
  - Laws and Regulations are complied with;
  - Required procedures are adhered to;
  - Financial statements and other published performance information is accurate and reliable;
  - Human, financial, environmental, and other resources are managed efficiently and effectively.
11. The Regulations place a requirement on the Council to conduct an annual review of the effectiveness of its internal controls and identify areas where improvements can be made.

## **POSITION IN OXFORDSHIRE**

12. The implementation of the Accounts and Audit Regulations required the production of a Statement on Internal Control, which formed part of the Council’s Statement of Accounts. The Council’s Corporate Governance Assurance Framework sets out the Corporate Governance arrangements within the Council and sets out the roles and responsibilities of key Officers, Councillors and Committees within that process.
13. This Code of Corporate Governance sets out how Oxfordshire County Council complies with the requirements of the Code and identifies key documents, which provide detailed information as to how the Council ensures these Corporate Governance principles are adhered to.



## Core Principles

14. The Council's Code of Corporate Governance is based on the seven core principles which are set out in 2016 CIPFA & SOLACE: "Delivering Good Governance in Local Government: Framework 2016 Edition": -

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law;
- B. Ensuring openness and comprehensive stakeholder engagement;
- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits;
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes;
- E. Developing the County Council's capacity, including the capability of its leadership and the individuals within it;
- F. Managing risks and performance through robust internal control and strong public financial management; and
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

15. The Code specifically identifies the actions and behaviours taken by the Council in relation to each of these core principles and associated sub principles. The Code, along with its supporting infrastructure is set out below at Appendix A (updated in line with Delivering good governance in local government: framework – addendum - May 2025), with evidence of compliance summarised in in Appendix B.
16. The Audit and Governance Committee is currently responsible for approving this Code and ensuring it is annually reviewed and updated accordingly.

**Next Review date: 31 March 2027**

## Appendix A - Actions and behaviours taken by the Council that demonstrate good governance.

Exact wording taken from Delivering good governance in local government: framework – addendum (May 2025)

Principle	Council Actions and Behaviours
<b>(A) Behaving with integrity, demonstrating strong Commitment to ethical values, and respecting the rule of law</b>	<ul style="list-style-type: none"> <li>▪ Arrangements to ensure ethical conduct for both members and officers, including codes of conduct, management of conflicts of interest, declarations of gift and hospitality, training and evaluation. Where appropriate, include how codes of ethics for the sector are implemented and supported. Sector requirements include the Code of Practice for Ethical Policing and the Police Code of Ethics, and the Core Code of Ethics for Fire and Rescue Services – England.</li> <li>▪ Arrangements covering the ethical behaviour of external service providers.</li> <li>▪ Arrangements to support whistleblowing.</li> <li>▪ How compliance with laws and regulations and internal policies and procedures is ensured and arrangements to ensure expenditure is lawful.</li> <li>▪ How breaches of ethical arrangements, laws, regulations and procedures are addressed and learning adopted.</li> <li>▪ How all those in governance roles and senior managers demonstrate their leadership of an ethical culture.</li> </ul>
<b>(B) Ensuring openness and comprehensive stakeholder engagement</b>	<ul style="list-style-type: none"> <li>▪ How the authority ensures that decisions are made in the public interest and the rationale for decisions is recorded.</li> <li>▪ How the authority achieves expected standards of openness and transparency, including a culture of internal challenge and self-assessment.</li> <li>▪ The arrangements for consultation and engagement with citizens, service users and stakeholders and how these inform decision-making.</li> <li>▪ The ways in which the authority communicates with the community and stakeholders.</li> </ul>

**Principle**

**Council Actions and Behaviours**

**(C) Defining outcomes in terms of sustainable economic, social and environmental benefits**

- How the authority establishes its vision, target outcomes, and associated long-term plans to deliver sustainable outcomes.
- Its decision-making arrangements and how it ensures consideration and demonstration of value for money and best value.
- Arrangements to achieve fair access to services.
- The authority’s strategic approach to commissioning across the entity and its partnerships and collaborations.

**(D) Determining the interventions necessary to optimise the achievement of the intended outcomes**

- The arrangements for medium and short-term service planning, supported by projects and programmes, to ensure alignment to the vision and objectives.
- How budgets and resource strategies align to the delivery of objectives.
- How the authority uses self-assessment and continuous improvement to achieve value for money.
- The authority’s performance management arrangements to ensure continued alignment to its objectives.
- Arrangements for the achievement of social value in commissioning, procurement and contracting.

Principle	Council Actions and Behaviours
<p>(E) Developing the Council's capacity, including the capability of its leadership and the individuals within it</p>	<ul style="list-style-type: none"> <li>▪ Member and officer protocols and clarity over roles and responsibilities, including schemes of delegation.</li> <li>▪ Application of the Code of Practice on Good Governance for Local Authority Statutory Officers.</li> <li>▪ How financial management roles align with: <ul style="list-style-type: none"> <li>- CIPFA Financial Management Code (FM Code)</li> <li>- CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2015), The Role of the CFO in Combined Authorities (2024) or The Role of Chief Financial Officers in Policing (2021), as appropriate.</li> </ul> </li> <li>▪ The arrangements in place for the discharge of the monitoring officer function.</li> <li>▪ The arrangements in place for the discharge of the head of paid service function,</li> <li>▪ Induction and development programmes to meet the needs of members and senior officers in relation to their strategic roles.</li> <li>▪ Workforce planning and organisational development.</li> <li>▪ Arrangements for learning and development, and health and wellbeing.</li> </ul>
<p>(F) Managing risks and performance through financial management</p>	<ul style="list-style-type: none"> <li>▪ Risk management policy, strategy and arrangements for review.</li> <li>▪ How financial management arrangements align with the Financial Management Code.</li> <li>▪ Internal control arrangements including: <ul style="list-style-type: none"> <li>- Cyber, AI and information security arrangements</li> <li>- information governance</li> <li>- asset management</li> <li>- procurement and contract management.</li> </ul> </li> <li>▪ Assurance frameworks across the three lines. The framework should set out how the leadership team obtains its assurance, including from management, risk and compliance arrangements, and internal audit.</li> <li>▪ Internal audit arrangements in conformance with the Global Internal Audit Standards in the UK public sector (GIAS and the Application Note) and the CIPFA Code of Practice on the Governance of Internal Audit.</li> <li>▪ Arrangements for formal overview and scrutiny (as applicable).</li> </ul>

Principle	Council Actions and Behaviours
(F) Managing risks and performance through robust internal control and strong public financial management	<ul style="list-style-type: none"> <li>▪ Facilitation of internal and external challenge.</li> <li>▪ Undertaking the core functions of an audit committee, as identified in Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2022).</li> <li>▪ Counter fraud and anti-corruption developed and maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014).</li> <li>▪ Governance, risk and control arrangements across companies, partnerships, collaborations and arm's length bodies.</li> <li>▪ Internal governance and assurance standard (fire services only).</li> </ul>
(G) Implementing good practices in transparency, accountability	<ul style="list-style-type: none"> <li>▪ Arrangements for the timely response and support to the work of external audit, internal audit and other inspection or regulatory action.</li> <li>▪ Approach to welcoming external challenge and implementing recommendations.</li> <li>▪ How learning and improvement are actioned.</li> <li>▪ How transparency and accountability are maintained across collaborations and arm's length bodies, such as trading companies and joint ventures.</li> <li>▪ Accountability to the public and stakeholders is supported by clear assurance and ensures core areas are covered to enable better accountability in practice.</li> </ul>

## Appendix B – Oxfordshire County Council’s Evidence of Good Governance

Core Principles	(A) Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	(B) Ensuring openness and comprehensive stakeholder engagement	(C) Defining outcomes in terms of sustainable economic, social, and environmental benefits	(D) Determining the interventions necessary to optimise the achievement of the intended outcomes	(E) Developing the Council’s capacity, including the capability of its leadership and the individuals within it	(F) Managing risks and performance through robust internal control and strong public financial management	(G) Implementing good practices in transparency, reporting, and audit to deliver effective accountability
<b>Evidence of Good Governance</b>	The Constitution	Strategic Plan 2025-28, informed by stakeholder engagement and resident feedback	Cabinet Reports	DTFT Champions Network and their role in conjunction with the Strategic Leadership Team (SLT) in embedding DTFT Values. Strategic Transformation Board, Transformation Delivery Board. DTFT Transformation Portfolio Board	The Constitution Constitution review through officer and member working groups	The Constitution, Constitution review through officer and member working groups Schemes of Delegation	Audit and Governance Committee, Terms of Reference
	Schemes of Delegation / Decision making protocols and guidance	Decision Making Protocols Oxfordshire County Council website – Forward Plan published on the Council website with notice of forthcoming Key Decisions	Strategic Plan 2025-28	Director Service Leadership Teams (DLT)	Protocol on Councillor’s Rights and Responsibilities Constitution – Opposition rights	Audit and Governance Committee, Corporate Governance Assurance Group (Officer Group)	Scrutiny Committee/Framework
	Audit & Governance Committee (includes Standards) / Terms of Reference	Annual Statement of Accounts/ Annual Governance Statement	Overview & Scrutiny Committees	Budget Consultations and Engagement exercises– Reported to Cabinet	Member Induction/Development Programme	Scrutiny Committee/Framework Cabinet Report	Decision Making Protocols
	Overview & Scrutiny arrangements: Performance & Corporate Services Overview & Scrutiny Committee, Place Overview & Scrutiny Committee, People Overview & Scrutiny Committee, Education, Young People Overview & Scrutiny Committee. The Annual Overview & Scrutiny Report to Council. The Buckinghamshire, Oxfordshire and Berkshire West (BOB) Health and Overview Scrutiny Committee (BOB HOSC)	Health Improvement Partnership Board;  Oxfordshire Leaders Joint Committee (formerly the Future Oxfordshire Partnership)  Public Meetings	Oxfordshire Vision for Long-Term Sustainable Development.  Oxfordshire commitment as Marmot County, aligns with Oxfordshire Joint Health and Wellbeing strategy to address inequalities, overseen by Health and Wellbeing Board.	Stakeholder Engagement	Workforce Planning Toolkit	Pension Fund Committee Regular Business Management and Monitoring reports to Cabinet	External audit of accounts and Value for Money (VFM) opinion
	Financial Procedure Rules / Financial Regulations / Contract Procedure Rules	Marmot Advisory Group	Business Cases / Options Appraisals to support decision making.  Commercial Board to review high spend business cases, and adherence to procurement regs through integrated specialist support.	Business Cases including options appraisals	Chief Executive Appraisal Process Leadership / Management Development Programmes, 360 appraisal process that has been introduced for SLT.	Financial Procedure Rules / Financial Regulations / Contract Procedure Rules Business and Budget Planning Process	Annual Statement of Accounts
	Ethical Procurement Policy Statement and Social Value Policy	Overview & Scrutiny Committee Work Programmes Health Overview and Scrutiny Committees	Business and Budget Planning process, including Service Plans	Chief Finance Officer statement – requirement under Section 25 of the Local Government Finance Act 2003	12:3:2 / 1-2-1 programmes – managing for performance, Managing for Performance Framework Organisational Development Programme	External audit of accounts and Value for Money (VFM) opinion/ statement of accounts/ medium term financial strategy / Internal Audit Strategy	Annual Governance Statement Corporate Governance Assurance Framework

Core Principles	(A) Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	(B) Ensuring openness and comprehensive stakeholder engagement	(C) Defining outcomes in terms of sustainable economic, social, and environmental benefits	(D) Determining the interventions necessary to optimise the achievement of the intended outcomes	(E) Developing the Council's capacity, including the capability of its leadership and the individuals within it	(F) Managing risks and performance through robust internal control and strong public financial management	(G) Implementing good practices in transparency, reporting, and audit to deliver effective accountability
Evidence of Good Governance	Statutory Officer roles: Head of Paid Service (Chief Executive), Director of Finance, Monitoring Officer. Chief Internal Auditor mandate/Internal Audit Charter	Annual Budget Consultation, Consultation and Engagement Toolkit Annual Residents' Survey, plus 'You said, we did' section on our Let's talk Oxfordshire consultation platform	Social Value Policy	Business and Budget Planning Process; Bi-monthly Business Management Reporting	Annual Monitoring Officer's Report Annual Governance Statement	Financial Management Code of Practice Annual Compliance review; Internal Audit, Public Sector Internal Audit Standards (PSIAS) external assessment	Chief Internal Auditors Annual Opinion / Report
	Members' and Officers' Codes of Conduct, LGA Model Councillor Code of conduct incorporated.	Co-production Programme	Risk & Opportunities Management Strategy  Risk Registers	Medium Term Financial Strategy	Benchmarking Internally led reviews / independent challenge External Reviews Improvement and Priority Action Plans	Data Protection and Information Security Incident Policy Information asset registers Information Governance Board incorporating the Council's Data Protection Officer Senior Information Risk Owner Caldicott Guardian Information Governance Group Privacy Assessments Data sharing agreements	Internal Audit Service Children's Social Care Annual Report
	Member/Officer Induction Programme  Members'/Officers' Register of Interest	Joint Strategic Needs Assessment	Monthly Business Management reports	Business Continuity Plans  Contingency Planning  Local Resilience Forum	Health and Safety Governance Framework and policies Wellbeing advice  Employee assistance programme	Data Protection Training – all staff undertake training annually.	Business and Budget Planning process / Bi-monthly Business Management Reporting
	Protocol on Member Officer relations  Protocol on Councillors' Rights and Responsibilities	Joint performance risk and finance reporting - Business Management & Monitoring Report (BMMR)	Transparency Code	Risk & Opportunities Management Strategy	Mentoring and Coaching Opportunities	Strategic Risk Register Leadership Risk Register Service-level operational risk registers.	Transparency Code
	Counter Fraud Strategy	Transparency Code	Equality Diversity and Inclusion Framework, Equality Impact Assessments,	Annual Service Delivery Plans	DTFT Champions Network and their role in conjunction with the Strategic Leadership Team (SLT)/Strategic Leadership Board (SLB) and Director Leadership (DLT) Team in embedding DTFT Values	Chief Internal Auditor's Annual Opinion / Report Annual Governance Statement	Oxfordshire County Council Website and Citizens' Portal
	Anti-Bribery and Anti-Money Laundering Policies Conflicts of Interest – Declaring and Registering Interests Policy	Corporate and Statutory Complaints Procedures	Climate Action Framework Climate Impact Assessments.	Social Value Policy	Continuing Professional Development (CPD)	Monthly Performance, Risk and Financial Reports	Freedom of Information Act & Environmental Information Regulations Publication Scheme
	Whistleblowing policy Transparency Code	Freedom of Information Act & Environmental Information Regulations Publication Scheme	Strategy, monitoring, and reporting	Decision Making Protocols and guidance	Schemes of Delegation	Counter Fraud Strategy Anti-Bribery and Anti-Money Laundering Policies	Corporate and Statutory Complaints Procedures
	Risk & Opportunities Management Strategy; Strategic risk register plus service-level operational risk registers.	Consultation and Engagement Strategy 2022-25 and accompanying best practice guidance	Programme led delivery, benefits realisation, monitoring, reporting, evaluation, and review	Monitoring and reporting against key policies, and policy review	Succession planning and talent management to manage current and future risks of key personnel together with opportunities for individual growth and promotion. (An employer of choice)	Internal Audit were subject to external assessment by CIPFA in October 2023 (completed every 5 years). This concluded that Internal Audit are fully compliant with Public Sector Internal Audit	Zero Tolerance: Violent, Abusive and Threatening Behaviour policy

Core Principles	(A) Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	(B) Ensuring openness and comprehensive stakeholder engagement	(C) Defining outcomes in terms of sustainable economic, social, and environmental benefits	(D) Determining the interventions necessary to optimise the achievement of the intended outcomes	(E) Developing the Council's capacity, including the capability of its leadership and the individuals within it	(F) Managing risks and performance through robust internal control and strong public financial management	(G) Implementing good practices in transparency, reporting, and audit to deliver effective accountability
	Evidence of Good Governance	Five core organisational values and associated behaviours embedded through the network of 200+ Delivering the Future Together Champions and Inclusion Champions	Project Initiation Document, Stakeholder Mapping	Libraries and Heritage Strategy	Programme and project management overseen by Programme Management Office (PMO)	Recruitment and retention Tribepad - Applicant Tracking System (ATS) Agile working	Established and effective systems and processes for managing employee relations
	Procurement Strategy	Communication and engagement plans; developed for all major projects.		Marmot Advisory Group, Local Policy Lab Steering Group, and Council Research Strategy	Apprenticeships / National Graduate Development Programme/ Chartered Manager Degree Apprenticeship (CMDA) Management Trainees. Public Health Speciality Registrar placements	Data Strategy 2025-2028 Digital Strategy 2025-2026 Technology Strategy 2025-2028	Business management and monitoring report
	Customer Service Standards	Communications approaches and material tailored to different audiences.			Technology service and Innovate Oxfordshire service supporting digital projects across the Council. Data Strategy 2025-2028, Digital Strategy 2025-2026, Technology Strategy 2025-2028	Strategic Capital Board Procurement Strategy Commercial Board	Robust SLT and Director Service Leadership Team agendas. Regular Manager Briefings issued.
	Mandatory e-learning induction modules	Consultation materials and other information are available in alternative languages, formats e.g. audio, braille, large format.			Council Transformation Programme underway with recruitment of dedicated Programme and Project Managers	Business management and monitoring report	
	Planning and Regulation Committee	Voluntary and Community Sector Strategy 2022-2027			Service and performance review	Risk & Opportunities Management Strategy Risk Management Framework Risk Based Internal Auditing	
	Climate Action Programme Board	Co-optees on Committees			Strategic Leadership Team (SLT)/Strategic Leadership Board (SLB), and Senior Managers Forum - Shadowing	Business Continuity Plans Contingency Planning Local Resilience Forum	
	Cabinet and Council decision-making	Citizens' Portal detailing progress made against the key performance indicators.			Our People & Culture Strategy 2026-2028	Director Service Leadership Teams (DLT)	

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**Divisions Affected – N/A**

## **AUDIT AND GOVERNANCE COMMITTEE 11 MARCH 2026**

### **SCALE OF ELECTION EXPENSES 2026/27**

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

#### **RECOMMENDATION**

The Committee is **RECOMMENDED** to:

- a) **Note the Scale of Election Expenses for the financial year 2026/27, as shown in Annex 1, in the event of the election of County Councillors or any other poll associated with the County Council during the 2026/27 financial year.**

#### **Executive Summary**

1. The County Council's Returning Officer, Martin Reeves, is responsible for the conduct of the County Council elections and by-elections. The expenditure properly incurred by the Returning Officer is paid by the Council and, as such, a scale of expenses is set as a guide for such expenditure. The scale of expenses set at Annex 1 will be applicable for any polls associated with the County Council during the 2026/27 financial year.
2. In accordance with the Council's practice, a review has been undertaken in consultation with the City and District Council elections officers in Oxfordshire, who assist the Returning Officer in running elections associated with the County Council.
3. The scale of election expenses is brought to the Audit and Governance Committee in the interests of transparency in this area of election governance.

#### **Purpose of the Scale of Expenses**

4. The purpose of the scale of expenses is to set out the sums that can be charged and paid for the organisation and holding of County Council elections. Pursuant to the scale of expenses, the County Council can reimburse Oxford City Council and District Councils for the election costs properly incurred on its behalf.

#### **Levels for 2026/27 Financial Year**

5. The proposed figures for 2026/27 are shown in bold alongside the amounts which were agreed for 2025/26 financial year.
6. As in previous years, the fees have been increased in accordance with the local government pay award, which was 3.20% for 2025/26, rounded to the nearest 50p.
7. The same level of up-lift has been applied to the Uncontested Election Fees and Disbursements (Part I, Sections 1-6) and Fees for Contested Elections for the Returning Officer and Deputy Returning Officers (Part II, Sections 7-9) which is in line with the local government pay award.
8. The Oxford Living Wage has been set at £14.18 per hour for 2026/27. Election officers across Oxfordshire were also mindful of Pay Bands published by the Ministry of Housing, Communities and Local Government (MHCLG) for any national elections for 2026/27. The annexed table has a section for 'comments', which outlines which of the suggested fees have been increased in line with the pay award or also fall within the bands published by MHCLG.
9. The County Council's Scale of Fees is adopted by the City and District councils, some of whom will continue to have electoral wards with more than one member. The County Council moved to 69 single-member divisions for the May 2025 County Council elections, which meets the needs of any elections relating to the County Council going forward. Some consideration may need to be given, in future, to the process of local government reorganisation (LGR) as a successor unitary authority / authorities may move back to two member-divisions. Elections to a shadow unitary authority / unitary authorities are expected to take place in May 2027, as per the government's timetable.

## Main Changes

10. The fee at paragraph 9 of Annex 1, to Deputy Returning Officers, is a historical fee when 'mini counts' were carried out across an electoral district and Presiding Officers (PO's) or Poll Station Inspectors (PSI's) were appointed as a Deputy Returning Officer. This rarely now happens, so the wording of paragraph 9 was amended to include '**for clarity, this fee is intended only in the event of a decentralised count**', whilst the note below paragraph 8 reflects that fees are not payable under both item 8 and item 9 of the scale.
11. At paragraph 14 of Annex 1, there was some confusion following the County Council elections in May 2025 whether claims could be made for PSI's training fees, so the wording has been amended to clarify that payment can be made as a training fee for PSIs.
12. At paragraphs 15 to 18 of Annex 1, rates of payment have continued to be set on the basis that staff will earn an hourly rate of time-and-a-half for overnight work from 9.00pm to 8.00am and the standard rate for work on a Sunday.

13. At paragraph 18 of Annex 1, the fee for the hourly rate for counting/verification assistant (£16.00 per hour) no longer complies with the MHCLG banding. The maximum amount in this band is £15.99 per hour. In practice, this would make calculations for staff payments unnecessarily complicated, and it was agreed to proceed with £16.00 per hour.
14. At paragraph 20 of Annex 1, the fee for the hourly rate for the preparation, issue and receipt of poll cards, postal vote cards (£23.00 per hour) do not comply with the MHCLG banding. The maximum amount in this band is £18.99 per hour. Historically the Returning Officer has paid a higher rate for this function to secure the necessary staff to undertake this activity, and it was agreed to proceed with £23.00 per hour.
15. At paragraph 24 of Annex 1, the fee for the supervision of the issue and receipt of postal ballot papers, (£19.00 per hour) no longer comply with the MHCLG banding. The maximum amount in this band is £18.99 per hour. In practice, this would make calculations for staff payments unnecessarily complicated, and it was agreed to proceed with £19.00 per hour.

## **Financial Implications**

16. A separate budget is maintained for electoral expenditure, which is built up over the period of time between County Council elections in an election reserve. Ordinarily, in the year when County Council elections are scheduled, they are a standalone election, which means that the County Council must meet the full cost. There are no further County Council elections scheduled, owing to the local government reorganisation process, but it is prudent to maintain and update the scale of expenses in the case of by-elections and elections to a successor unitary authority / authorities.
17. Based on May 2025 elections cost, it will be prudent to consider the current provision amount build up.

Comments checked by:

Drew Hodgson, Strategic Finance Business Partner

[Drew.Hodgson@oxfordshire.gov.uk](mailto:Drew.Hodgson@oxfordshire.gov.uk)

## **Legal Implications**

18. Under the Representation of the People Act 1983, Section 36 (4), the Council may set a scale of election expenses. The Council needs to agree the fees paid to conduct local elections by establishing a scale of fees. The scheme of expenses set out at Annex 1 complies with Section 36 (4) and expenditure properly incurred by the appointed Returning Officer is paid by the Council.
19. This report is brought to the Audit and Governance Committee for the purposes of transparency.

Comments checked by:

Jay Akbar – Head of Legal & Governance ([Jay.Akbar@oxfordshire.gov.uk](mailto:Jay.Akbar@oxfordshire.gov.uk))

## **Staff Implications**

20. There are no direct staffing implications arising from this report. If there is an election in the 2026/27 financial year, this can be managed within the Democratic Services team, alongside the Returning Officer and Deputy Returning Officers.

## **Equality & Inclusion Implications**

21. The recommendations in this report do not themselves raise equality and inclusion implications. However, the setting of a scale of election fees and the expenses included in the scheme have been formulated to ensure that robust arrangements are in place to secure participation by candidates, staff and members of the public.

**Anita Bradley**

**Director of Law and Governance & Monitoring Officer**

Annex: Annex 1 – Scale of Election Fees 2026/27

Contact Officer: Jack Ahier, Senior Democratic Services Officer  
([Jack.Ahier@oxfordshire.gov.uk](mailto:Jack.Ahier@oxfordshire.gov.uk))

**January 2026**

# OXFORDSHIRE COUNTY COUNCIL

## REPRESENTATION OF THE PEOPLE ACT 1983 (SECTION 36(4))

### SCALE OF EXPENDITURE FOR ELECTIONS OF COUNTY COUNCILLORS

(Applicable to elections held during period 1 April 2026 to 31 March 2027)

Only the fees and disbursements specified below shall be chargeable. The fees payable to the Returning Officer or their duly appointed Deputy Returning Officer shall include all payments which they make from their fees to other persons by way of remuneration of services undertaken on their behalf.

In no case shall a charge exceed the sum actually and necessarily paid or payable by the Returning Officer. Subject to this the maximum charges are set out in the scale. These fees will apply to County Council elections.

#### PART I - UNCONTESTED ELECTION

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000	April 2025 – March 2026	April 2026 – March 2027 Proposed Fees	Notes
1. To the Returning Officer, for conducting the election and generally performing the duties required by any enactments relating to the election, other than any duties for which separate fees are provided. For a <b>vacancy in an</b> Electoral Division, a fee of .....	1-member £56.50	<b>£58.00</b>	<b>3.2% - Local government (LG) pay settlement – rounded up to nearest 0.5</b>
2. To a Deputy Returning Officer appointed for the purposes of conducting and generally performing the duties assigned by the Returning Officer, other than duties for which separate fees are provided.			

For a <b>vacancy in an</b> Electoral Division, a fee of .....	1-member £39.00	<b>£40.00</b>	<b>3.2% - LG pay settlement – rounded up to nearest 0.5</b>
<b>B – DISBURSMENTS</b>	<b>April 2025 – March 2026</b>	<b>April 2026 – March 2027 Proposed Fees</b>	<b>Notes</b>
3. Preparation of poll cards and postal vote cards for supervising the preparation and issue of official poll and postal vote cards. For a <b>vacancy in an</b> Electoral Division, a fee of.....	1-member £22.50	<b>£23.00</b>	<b>3.2% - LG pay settlement – rounded up to the nearest 0.5</b>
Page 1245 For the employment of persons for clerical and other assistance. For a <b>vacancy in an</b> Electoral Division .....	1-member £26.50	<b>£27.50</b>	<b>3.2% - LG pay settlement</b>
4. Travelling expenses of the Returning Officer, Deputy Returning Officer and Assistants. Per mile.....	£0.45 (HMRC rate)	£0.45 (HMRC rate)	Complies with Ministry of Housing, Communities and Local Government (MHCLG) banding
6. For printing and providing forms, notices and other documents required for the election, including the printing costs, computer charges and all associated costs of producing official poll and postal vote cards, together with advertising expenses, postage, telephone calls and miscellaneous expenses	Actual and necessary cost	<b>No change</b>	

**PART II - CONTESTED ELECTION**

<b>A – FEES</b>	<b>April 2025 – March 2026</b>	<b>April 2026 – March 2027 Proposed Fees</b>	<b>Notes</b>
<p>7. To the Returning Officer, for conducting the election and generally performing the duties required by any enactments relating to the election, other than any duties for which separate fees are provided. For a <b>vacancy in an</b> Electoral Division, a fee of.....</p>	<p>£118.00</p>	<p><b>£122.00</b></p>	<p><b>3.2% - LG pay settlement (rounded to nearest 0.5)</b></p>
<p>8 To a Deputy Returning Officer appointed for the purposes of conducting and generally performing the duties assigned by the Returning Officer, other than duties for which separate fees are provided. For a <b>vacancy in an</b> Electoral Division, a fee of .....</p>	<p>£110.50</p>	<p><b>£114.00</b></p>	<p><b>3.2% - LG pay settlement (rounded to nearest 0.5)</b></p>

(If a duly appointed Deputy Returning Officer also carries out the functions specified under Item 9 of this scale, they will not be entitled to claim the fees payable under both item 8 and item 9 of the scale)

<p>9. To a Deputy Returning Officer appointed solely for making arrangements for counting the votes and declaring the result of the poll. For clarity, this fee is intended only in the event of a decentralised count.</p>			
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For a <b>vacancy in an</b> Electoral Division, a fee of.....	£74.00	<b>£76.50</b>	<b>3.2% - LG pay settlement (rounded to nearest 0.5)</b>
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(A Deputy Returning Officer appointed under this item cannot claim the fee payable under item 14 of this scale)

9A. For each Recount.....	£18.50	<b>£19.00</b>	<b>3.2% - LG pay settlement (rounded to nearest 0.5)</b>
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<b>B – DISBURSEMENTS</b>	<b>April 2025 – March 2026</b>	<b>April 2026 – March 2027 Proposed Fees</b>	
10. Presiding Officer, a fee of..... or where a poll is combined with one other Poll a fee of..... or in the event of three or more polls being held at the same time a fee of.....	£280.00	<b>£288.00</b>	<b>Complies with MHCLG banding.</b>
	£310.00	<b>£318.00 (% difference)</b>	
	£338.00	<b>£346.00 (% difference)</b>	
11. Poll Clerk, a fee of..... or where a poll is combined with one other Poll, a fee of..... or in the event of three or more polls being held at the same time, a fee of.....	£220.00	<b>£227.00</b>	<b>Complies with MHCLG banding &amp; Oxford Living Wage.</b>
	£229.00	<b>£236.00 (% difference)</b>	
	£243.00	<b>£250.00 (% difference)</b>	

(Presiding Officers and Poll Clerks may not include any additional expenses i.e. electricity charges, other than travelling expenses specified in item 23 of this scale, without the prior written express agreement of the (Deputy) Returning Officer.)

12. An additional poll clerk may be employed full-time or part-time at a polling station at the discretion of the Returning Officer or his duly appointed Deputy Returning Officer, and will be paid the fee payable under Item 11 of this scale,			
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	or an appropriate proportionate amount as applicable.			
	13. Stand-by staff (Presiding Officers and Poll Clerks) who may be sent to a place of poll within the polling area in the event of emergency. This fee will be replaced by a fee set out at points 10 or 11 should staff be sent to a place of poll.	£51.00	<b>£52.50</b>	<b>3.2% LG pay settlement – rounded to nearest 0.5</b>
Page 127	14. For the provision of training for polling station staff and Polling Station Inspectors including a payment for staff undertaking the training. This may be used in respect of any payment made for the collection of the ballot box ahead of an election by staff. To be distributed by the Deputy Returning Officer at their discretion. A fee of:.....	£61.50 per presiding officer and poll clerk	<b>£63.50 per presiding officer, poll clerk and polling station inspectors</b>	<b>3.2% - LG pay settlement – rounded to nearest 0.5</b>  <b>Complies with MHCLG combined banding for training, preparation &amp; delivery banding rates</b>
	15. Counting Management Team: A fee of (a) for the first hour..... (b) for each half hour thereafter or part thereof.....  In respect of overnight working (between the hours of 9.00pm-8.00am) and Saturday working	£25.50  £12.75	<b>£26.50</b>  <b>£13.25</b>	<b>3.2% - LG pay settlement</b> <b>Complies with MHCLG banding</b>

<p>(c) for the first hour.....</p> <p>(d) for each half hour thereafter or part thereof.....</p> <p><u>Weekend working:</u> Sunday working</p> <p>(e) for the first hour.....</p> <p>(f) for each half hour thereafter or part thereof.....</p>	<p>£38.50</p> <p>£19.25</p> <p>£51.00</p> <p>£25.50</p>	<p><b>£39.50</b></p> <p><b>£19.75</b></p> <p><b>£53.00</b></p> <p><b>£26.50</b></p>	<p><b>3.2% - LG pay settlement</b> <b>Complies with MHCLG banding and in line with advice from MHCLG with regards to weekend working rates</b></p> <p><b>3.2% - LG pay settlement</b> <b>Complies with MHCLG banding and in line with advice from MHCLG with regards to weekend working rates</b></p>
<p>6. Counting/Verification Supervisor: A fee of</p> <p>(a) for the first hour.....</p> <p>(b) for each half hour thereafter or part thereof.....</p> <p>In respect of overnight working (between the hours of 9.00pm-8.00am) and Saturday working</p> <p>(c) for the first hour.....</p> <p>(d) for each half hour thereafter or part thereof.....</p> <p><u>Weekend working:</u> Sunday working</p> <p>(e) for the first hour.....</p>	<p>£20.00</p> <p>£10.00</p> <p>£30.00</p> <p>£15.00</p> <p>£40.00</p>	<p><b>£20.50</b></p> <p><b>£10.25</b></p> <p><b>£31.00</b></p> <p><b>£15.50</b></p> <p><b>£41.00</b></p>	<p><b>3.2% - LG pay settlement – rounded to nearest 0.5</b> <b>Complies with MHCLG banding</b></p> <p><b>3.2% - LG pay settlement</b> <b>Complies with MHCLG banding and in line with advice from MHCLG with regards to weekend working rates</b></p> <p><b>3.2% - LG pay settlement</b> <b>Complies with MHCLG banding and in line with</b></p>

(f) for each half hour thereafter or part thereof.....	£20.00	<b>£20.50</b>	<b>advice from MHCLG with regards to weekend working rate</b>
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Page 130	17. Counting/Verification Assistant Supervisor: A fee of			
	(a) for the first hour.....	£18.00	<b>£18.50</b>	<b>3.2% - LG pay settlement Complies with MHCLG banding</b>
	(b) for each half hour thereafter or part thereof.....	£9.00	<b>£9.25</b>	
	In respect of overnight working (between the hours of 9.00pm-8.00am) and Saturday working			<b>3.2% - LG pay settlement Complies with MHCLG banding and in line with advice from MHCLG with regards to weekend working rate</b>
	(c) for the first hour.....	£27.00	<b>£28.00</b>	
	(d) for each half hour thereafter or part thereof.....	£13.50	<b>£14.00</b>	
<u>Weekend working:</u> Sunday working			<b>3.2% - LG pay settlement Complies with MHCLG banding and in line with advice from MHCLG with regards to weekend working rate</b>	
(e) for the first hour.....	£36.00	<b>£37.00</b>		
(f) for each half hour thereafter or part thereof.....	£18.00	<b>£18.50</b>		
18. Counting/Verification Assistant: A fee of				
(a) for the first hour.....	£15.50	<b>£16.00</b>	<b>3.2% - LG pay settlement</b>	
(b) for each half hour thereafter or part thereof.....	£7.75	<b>£8.00</b>		
In respect of overnight working (between the hours of 9.00pm-8.00am) and Saturday working			<b>3.2% - LG pay settlement Complies with MHCLG banding and in line with advice from MHCLG with</b>	
(c) for the first hour.....	£23.00	<b>£23.00</b>		

<p>(d) for each half hour thereafter or part thereof.....</p> <p><u>Weekend working:</u>  Sunday working  (e) for the first hour.....  (f) for each half hour thereafter or part thereof.....</p>	<p>£11.50</p> <p>£31.00</p> <p>£15.50</p>	<p><b>£11.50</b></p> <p><b>£32.00</b></p> <p><b>£16.00</b></p>	<p><b>regards to weekend working rate</b></p> <p><b>3.2% - LG pay settlement</b>  <b>Complies with MHCLG banding and in line with advice from MHCLG with regards to weekend working rate</b></p>
<p>19. For the employment of persons for clerical and all other assistance other than where separate fees are provided.  <b>(County Elections ONLY)</b>  For each Electoral Division a fee of .....</p>	<p>£151.00</p>	<p><b>£156.00</b></p>	<p><b>3.2% - LG pay settlement</b>  <b>3.2% - LG pay settlement</b></p>
<p>20. Preparation and issue of poll cards and postal vote cards, for supervising the preparation and issue of official poll and postal vote cards.  <b>(County Elections ONLY)</b>  For each Electoral Division, a fee of .....</p>	<p>£22.50</p>	<p><b>£23.00</b></p>	<p><b>3.2% - LG pay settlement</b>  <b>3.2% - LG pay settlement</b></p>

<p>21. To an officer designated by the Returning Officer or his duly appointed Deputy, for inspection and supervision of polling stations, a fee of..... OR where a poll is combined with one other Poll a fee of..... <b>OR</b> in the event of three or more polls being held at the same time, a fee of.....</p>	<p>£307.00 £363.00 £393.00</p>	<p><b>£317.00</b> <b>£375.00 (% difference)</b> <b>£406.00 (% difference)</b></p>	<p><b>3.2% - LG pay settlement</b> <b>Complies with MHCLG</b> <b>banding</b></p>
<p>22. For preparation of ballot boxes. For each polling station, a fee of.....</p>	<p>£11.00 – no change</p>	<p><b>£13.00</b></p>	<p><b>Complies with MHCLG</b> <b>banding</b></p>
<p>23. Supervisor for the issue and receipt of postal ballot papers. A fee of: (a) for the first hour..... (b) for each half hour thereafter or part thereof.....</p>	<p>£18.00 £9.00</p>	<p><b>£19.00</b> <b>£9.50</b></p>	<p><b>3.2% - LG pay settlement</b> <b>Does not comply with</b> <b>MHCLG banding</b></p>
<p>24. For the employment of persons in connection with the issue and receipt of postal ballot papers, the total sum of which to be distributed by the Deputy Returning Officer at their discretion. A fee of.....</p>	<p>£0.90 per postal vote</p>	<p><b>£0.90 per postal vote</b> <b>No change</b></p>	<p><b>Complies with Oxford</b> <b>Living Wage &amp; MHCLG</b> <b>banding</b></p>
<p>25. Hire of rooms in connection with the issue and receipt of postal ballot papers</p>	<p>Actual and necessary cost</p>	<p>No change</p>	<p style="background-color: #cccccc;"></p>

26.	For travelling expenses of the Returning Officer, Deputy Returning Officer, Polling Staff and Count Staff, and for posting Notices of Election and Notices of Poll. Per mile.....	£0.45 (HMRC rate)	£0.45 (HMRC rate)	
27.	Hire of rooms for the preparation of ballot boxes .....	Actual and necessary cost	No change	
28.	<p>For preparing a room for the purpose of a poll, and of a count, and cleaning and reinstating the room (per station)</p> <p>(a) in the case of a school maintained by a local authority, which may be used free of hire charge, the caretaker's fee is to be paid in accordance with the allowances in force in the National Joint Council for Local Government Services National Agreement on Pay and Conditions of Service; or any local agreement; .....</p> <p><b>and</b></p> <p>(b) in any other building.....</p>	Actual and necessary cost	No change	
29.	Heating and lighting (per polling station) ...	Actual and necessary cost	No change	

30.	Conveyance of ballot boxes and voting screens.....	Actual and necessary cost	No change	
31.	Compensation payable in consequence of the cancellation of functions in order to make suitable premises available for use as polling stations or places of count.....	Actual and necessary cost	No change	
32.	For provision of ballot boxes and voting screens, for printing notices, ballot papers and other forms and documents required, including the printing costs, computer charges and all associated costs of producing the official poll and postal vote cards, and for stationery, advertising, postage, telephone calls, bank charges and miscellaneous expenses.....	Actual and necessary cost	No change	

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**NOTE:** Where there is any combination of poll with District or Parish Councillors, wherever appropriate and as far as practicable, the costs are to be shared on an equal basis between the relevant Authorities, unless a particular expense can be allocated to a specific poll.

Returning Officer  
February 2026

## **AUDIT & GOVERNANCE COMMITTEE WORK PROGRAMME – 2026**

### **11 March 2026**

#### **TRAINING: Risk Management**

1. Counter Fraud Update (Sarah Cox)
2. Audit and Governance Committee Annual Report to Council (Sarah Cox)
3. Treasury Management Q3 Performance Report 2025/26 (Tim Chapple)
5. Audit Working Group Update (Sarah Cox)
6. Accounting Policies 2025/26 (Ella Stevens)
7. Ernst & Young Update (Ernst & Young LLP)
8. Electoral Fees and Charges April 2026/27 (Jack Ahier)
9. Officers' Code of Conduct (Anita Bradley)
10. Updates on the Constitution Working Group (Anita Bradley)
11. Code of Corporate Governance
12. Audit & Governance Committee Work Programme

### **20 May 2026**

1. Chief Internal Auditor's Annual Report (Sarah Cox)
2. Internal Audit Strategy & Plan 2025/26 (Sarah Cox)
3. Oxfordshire Pension Fund Provisional Audit Planning Report Year Ending 31 March 2026 (Ernst & Young LLP)
4. Oxfordshire County Council Provisional Audit Planning Report Year Ending 31 March 2026 (Ernst & Young LLP)
5. Annual Governance Statement 2025/2026 (Anita Bradley)
6. Risk Management Update (Louise Tustian)
7. Audit Working Group Update (Sarah Cox)
8. Statement of Accounts 2025/26 Progression (Verbal – Ella Stevens)
9. Audit Working Group Update
10. Audit & Governance Committee Work Programme

### **15 July 2026**

1. Treasury Management- Outturn report 2025/2026 (Tim Chapple)
2. 2025/26 Statement of Accounts (Ella Stevens)
3. Internal Audit Charter (Sarah Cox)
4. Counter Fraud Plan and Update (Sarah Cox)
5. Risk Management Update (Louise Tustian)
6. Ombudsman Annual Report (Anita Bradley)
7. Audit Working Group Update (Sarah Cox)
8. Health and Safety Annual Report (Paul Lundy)
9. Ernst & Young Update (Ernst & Young LLP)
10. Audit & Governance Committee Work Programme

### **16 September 2026**

1. Treasury Management Quarter 1 Performance Report 2026/2027 (Tim Chapple)
2. Monitoring Officer Annual Report (Anita Bradley)
3. RIPA Policy (Jody Kerman)
4. Local Government and Social Care Ombudsman's Annual Review Report (Anita Bradley)
5. Progression on Statement of Accounts 2025/2026 Audit (Ella Stevens)
6. Annual Governance Statement 2025/26-Update on Actions (Anita Bradley)
7. Internal Audit 2026/27- Progress Report (Sarah Cox)
8. Ernst & Young Update (Ernst & Young LLP)
9. Audit & Governance Committee Work Programme

## **18 November 2026**

1. Counter Fraud Update (Sarah Cox)
2. Treasury Management Mid Term Review 2026/27 (Tim Chapple)
3. Oxfordshire Fire & Rescue Service Statement of Assurance 2025-26 (Matt Schanck)
4. Risk Management Update (Louise Tustian)
5. Audit Working Group Update (Sarah Cox)
6. Annual Governance Statement 2025/26 -Update on Actions (Anita Bradley)
7. Annual Report on Whistleblowing (Anita Bradley)
8. Oxfordshire County Council 2025/26 Ernst & Young LLP Draft Audit Results Report
9. Oxfordshire County Council 2025/26 Ernst & Young LLP Draft Auditor's Annual Report
10. Oxfordshire Pension Fund 2025/26 Ernst & Young LLP Draft Audit Results Report
11. Audit & Governance Committee Work Programme