

**CABINET**  
**17 March 2026**

**BUSINESS MANAGEMENT AND MONITORING REPORT**  
**PERFORMANCE & RISK**  
**Quarter 3 2025/26**

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

**RECOMMENDATION**

**1. The Cabinet is RECOMMENDED to:**

- a) Note the report and annexes.
- b) Approve a supplementary estimate request of £0.9m relating to additional election costs and supplementary estimates of £0.5m for Bicester Motion and £2.2m relating to Woodeaton Manor Special School (Annex D paragraph 23).
- c) Approve the write off of 2 corporate debts totalling £50k (Annex D paragraph 26)
- d) Approve the write off of 12 Adult Social Care contribution debts totalling £270k (Annex D paragraph 29).
- e) Note the Dedicated Schools Grant (DSG) High Needs Block 2025/26 forecast and accumulated deficit position ((Annex D paragraphs 36 - 40).
- f) Approve the updates to Fees & Charges for Environment & Highways (Annex D – Appendix 5)

2. The business management and monitoring reports are part of a suite of performance, strategic risk and finance documents which set out the council's ambitions, priorities, and financial performance.

3. This report sets out the Quarter 3 2025/26 performance and Strategic risk overview for the council. Further information is provided in the following annexes to the report:

- Annex A – Performance.
- Annex B – Performance analysis by strategic priority.
- Annex C - Quarter 2 2025/26 Complaints, freedom of information access requests (FOI) and environmental information regulation requests (EIR) data.
- Annex D – Revenue forecast update

4. Following the election in May 2025, officers have worked with the new administration to develop and finalise a strategic plan for 2025-28, focussing on our vision to make Oxfordshire a greener, fairer and healthier county. The finalised strategic plan 2025-28 [Our strategic plan 2025 - 2028 | Oxfordshire County Council](#) was agreed by Cabinet in November 2025.

## Strategic Risk - Summary Position

5. The risk section of this report is focussed on the Oxfordshire County Council strategic risk register. Currently the register contains seven strategic risks.

<b>SR01</b> Financial Resilience	<b>SR10</b> Climate Impact
<b>SR03</b> Housing Infrastructure (HIF1)	<b>SR13</b> SEND Sufficiency
<b>SR05</b> Special Educational needs and disabilities (SEND)	<b>SR19</b> Cybersecurity (escalated since previous reporting period)
<b>SR09</b> Delivering the future together (DTFT)	

Table 1: Strategic risks included in the strategic risk register as at 31 December 2025

### Strategic risk heatmap, as at 31 December 2025

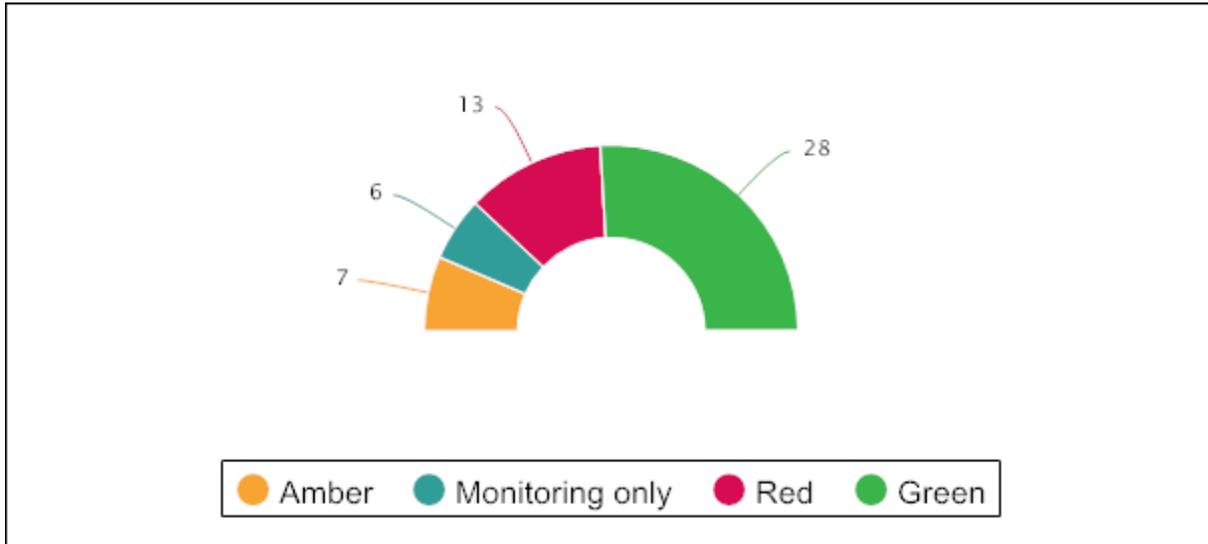


Image 1: Shows the rating of our seven strategic risks as at 31 December 2025.

6. For additional information regarding the performance and management of the strategic risk register, please refer to the Strategic Risk Management and Summary sections of this report.

## Performance Overview

### Year to date performance by RAG rating (Quarter 3) 2025/26



Graph 1: Year to date performance by RAG rating for Quarter 3 2025/26

7. The performance section of this report concentrates on performance measures reporting Red (off target), or Amber, (slightly off target) for the year-to-date position. The full performance report is included in Annex A.
8. Throughout the reporting year, there are a variety of reporting periods, including monthly, bi-monthly, quarterly, and annual. Therefore, the number of measures reported can vary across the year. As of the end of Quarter 3 of 2025/26, 54 measures (18 monthly measures, 18 quarterly measures, 12 bi-monthly finance measures and 6 annual measures), were rated as follows:
  - 28 (52%) measures rated as Green (meeting or exceeding target).
  - 7 (13%) measures rated as Amber (narrowly missing target)
  - 13 (24%) measures rated as Red (significantly off target)
  - 6 (11%) measures rated as Monitoring only (Monitoring only with no target)

## Complaints, FOI and EIR requests

### Summary of Statutory and Corporate Complaints (Quarter 2 2025/26)

9. The customer service team have refined their data processes and are reporting a quarter in arrears. Therefore, the complaints and FOI / EIR performance data relates to Quarter 2 2025/26.
  - A total of 181 complaints were logged during Quarter 2 2025/26, comprising of 142 (78.4%) stage 1 complaints, 39 (21.6%) stage 2 complaints and 0 stage 3 complaints. This represents a 6.7% (13 complaints) decrease compared to the last quarter.
  - 181 cases were closed, 122 (67.4%) within timescale and 59 (32.6%) outside of timescale.
  - Children's services received the most cases, with 94 (51.9%) of the 181 total cases. Of the 94 cases received 64 (68%) were closed within timescale and 30 (32%) outside of timescale.

## **1.2 Freedom of information requests (FOI) and environmental information regulation requests (EIR).**

- A total of 499 requests were logged as FOI/EIR during Quarter 2 2025/26; this represents a 10.6% (48) increase compared to Quarter 1 2025/26.
- 499 (100%) requests have been closed during Quarter 2, 483 (96.8%) within the 20 working days of receiving the initial request and 16 (3.2%) requests were closed outside of timescale.

Please refer to Annex C for additional information relating to complaints, FOI and EIR.

## Strategic Risk Management

10. A strategic risk is a risk to the council's strategic priorities or long-term outcomes; or a risk with a significance that has an impact at the corporate level. The table below provides an overview of the current strategic risk position. Strategic risks are reviewed monthly as part of the business management and monitoring process. Risks can be added and escalated at any time during the year.

Status Indicator	Status Description
High	Residual risk rating is high (Score 16 and above)
Medium	Residual risk rating is medium (Score 10-15)
Low	Residual risk rating is low (Score 1-9)

Table 2: Strategic Risk Key for December 2025

## Strategic Risk Overview

Risk Title	Inherent Risk Score	Inherent Risk Rating	Residual Risk Score	Residual Risk Rating	Effectiveness of Controls
SR10 Climate Impact	25	High	20	High	Partially Effective
SR19 Cyber Security	25	High	15	Medium	Partially Effective
SR09 Delivering the Future Together	25	High	16	High	Substantially Effective
SR01 Financial resilience	25	High	12	Medium	Substantially Effective
SR03 Housing Infrastructure (HIF1)	16	High	12	Medium	Substantially Effective
SR13 SEND Sufficiency	25	High	9	Low	Partially Effective
SR05 Special Educational Needs and Disability	25	High	16	High	Substantially Effective

Table 3: Strategic Risk Overview December 2025

## Strategic Risk Summary

11. SR19 Cyber Security risk, has been escalated from an Operational level to Strategic level since the previous reporting period in Quarter 2; the residual score has increased from 12 in Quarter 2 2025/26 to 15 in Quarter 3 2025/26, as a consequence of national and global events.

SEND strategic risk has de-created to a residual score of 16, from 20, following effective action being undertaken across all previously identified priority areas.

The five remaining strategic risks remained static in their residual risk scores from Quarter 2 2025/26 to Quarter 3 2025/26.

The Performance and Insight team continue to work with all risk and control owners to review their control measures and control effectiveness, facilitating an improvement to identifying mitigation and risk management of all strategic risks.

### Performance Measures in Development

12. The following performance measure remains in development with service colleagues.

KPI Name
OCC07.08 Percentage of children with an education, health, and care plan (EHCP) supported in mainstream education

Table 4: Measures in development for 2025/26

### Performance Measures where the Year to Date (YTD) rating is Red or Amber

13. Table 5 shows all the measures that have a year to date (YTD) performance of Red or Amber. Annex B contains graphs and the accompanying commentary on each of these measures. There are 7 measures reporting as Amber and 13 measures reporting as Red for this Quarter.

KPI Name	Period RAG rating	YTD RAG rating
OCC01.03 Total % of household waste which is reused, recycled, or composted	Red	Red
OCC03.06 % of births that have received a face-to-face New Birth Visit, by the age of 12 months old	Amber	Amber
OCC04.01 % of people who received short-term services during 25/26 with no further support request	Red	Red
OCC04.04 Adults aged 65+ (per 100,000) admitted to residential and care homes	Red	Red
OCC05.07 Percentage of gullies cleaned against the annual cyclical gully programme	Red	Red
OCC05.08 Highways - Number of non-chargeable defects (NCD) identified (works not completed as instructed or failed due to workmanship)	Green	Amber
OCC05.09 Length of roads identified as in need of repair, restored to a good condition	Red	Red
OCC06.06 Management of Local Wildlife sites	Amber	Amber
OCC07.01 % of Education Health & Care Plans completed within 20 weeks (excluding exceptions)	Amber	Amber

OCC07.03 Percentage of children we care for living in county/within 20 miles	Amber	Amber
OCC07.05 Percentage of referrals to children's social care which are within 12 months of a previous referral	Red	Red
OCC07.07 Percentage of children we care for living with foster carers, friends or family	Amber	Amber
OCC07.11 Percentage of young people aged 16-18 who are in education, employment or training	Amber	Amber
OCC10.07 Children's Social care complaints completed outside of timeframe	Red	Red
OCC10.08 Corporate complaints completed outside of timeframe	Red	Red
OCC11.02 Achievement of planned savings	Red	Red
OCC11.06 Total Outturn variation for DSG funded services (high needs)	Red	Red
OCC11.09 Invoice collection rate - Corporate Debtors	Red	Red
OCC11.10 Debt requiring impairment - Corporate Debtors	Red	Red
OCC11.11 Debt requiring impairment - Adult Social Care contribution debtors	Red	Red

Table 5: Performance measures by period and YTD RAG rating of Red or Amber.

### Revenue Forecast update summary

14. The budget for 2025/26 and Medium-Term Financial Strategy (MTFS) to 2027/28 was agreed by Council on 11 February 2025. £53.6m new funding to meet inflationary and demand pressures in 2025/26 was included as part of the budget along with £6.9m investments and £30.3m savings.
15. The financial annex (Annex D) sets out the current revenue forecast as at end of January 2026 and expected outlook for the financial year. It includes updates on:
  - Financial risks which continue to be managed in 2025/26.
  - The achievement of savings and investments in 2025/26; and
  - Forecast reserves and general balances as at 31 March 2026.
16. The council's financial position underpins the delivery of its priorities.

### Key Messages – Revenue, Balances and Reserves

17. At the end of January 2026 (Financial Period Month 10), the council's services are forecasting a £14.1m overspend (a deterioration of £2.8m since the last report) as at 31 March 2026. This is offset by a forecast underspend of £13.8m within budgets held centrally (£0.5m improvement since last reported).

18. The overall forecast as at 31 March 2026 is an overspend of £0.4m (deterioration of £2.4m since last reported). The details are shown in Annex D Appendix 1 and summarised in Annex D Table 1 (Annex D, paragraph 6 below).
19. To aid financial resilience, the council is holding an on-going corporate contingency budget of £7.2m as well as one – off general balances based on an assessment of risk agreed as part of the budget. The forecast overspend is after taking account of the full use of the underspend against this contingency as well as additional interest on balances and an underspend against budget held to meet the estimated cost of pay inflation in 2025/26.
20. The in - year forecast deficit against Dedicated Schools Grant funding for High Needs has increased to £74.0m (this has deteriorated by £3.7m since the last report). This means that the forecast cumulative deficit is expected to be £166.5m by 31 March 2026. Further details on how the government will manage High Needs deficits up to the end of 2025/26 is outlined in a separate report elsewhere on the agenda.

### **Next Report**

21. The Business Management Report to Cabinet in June 2026 will set out the organisation's performance, risk and an overview of the provisional revenue financial position at the end of 2025/26.

### **Financial Implications**

22. The report provides an overview of the council's service performance and strategic risks which contribute to council's financial position and resilience. The assessed risk for SR05 Special Educational Needs and Disability has maintained as Red. There is also an increase in the deficit against High Needs Dedicated Schools Grant (DSG) in performance measure OCC11.06 Total Outturn variation for DSG funded services.
23. The council continues to demonstrate financial resilience by managing forecast service pressures in 2025/26 through the use of one – off funding, contingency and additional interest on balances.
24. However, there are some significant financial risks relating to demand and funding that need to be managed over the medium term. In that context it is vital that there is continued emphasis and promotion of the importance of financial management, the delivery of planned savings and reductions in expenditure.
25. While the announcement about the treatment of the existing High Needs DSG deficit means there is more clarity about the impact on the council, there is now a requirement to fund the residual element. Funding of £41m in the High Needs DSG Risk Reserve is expected to be available for this purpose by 31 March 2028. Approximately £17m will be required to be funded by the council for the deficit to 31 March 2026. However, with the overspend escalating and expected to be £70.7m in 2025/26, and potentially higher in future years, further funding may be needed by 31 March 2028 to ensure there is sufficient in the reserve by the time the statutory override ends.

Comments checked by:  
Kathy Wilcox, Head of Corporate Finance

## **Legal Implications**

26. The Council's constitution at Part 3.2 (Budget and Policy Framework) sets out the obligations and responsibilities of both the Cabinet and the Council in approving, adopting, and implementing the council's budget and policy framework.
27. The Council has a fiduciary duty to council taxpayers, which means it must consider the prudent use of resources, including control of expenditure, financial prudence in the short and long term and the need to act in good faith in relation to compliance with statutory duties and exercising statutory powers. The report sets out the risk, performance and finance position for the Council as at 31 January 2026 as part of its fiduciary duty to implement budgetary controls and monitoring.

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

Contact Officers:

Louise Tustian, Head of Strategic Performance and Programme Management.  
Kathy Wilcox, Head of Corporate Finance