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Oxfordshire County Council Annual Governance Statement 2025/2026



**OXFORDSHIRE
COUNTY COUNCIL**

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Introduction

1. Oxfordshire County Council is obliged to ensure it has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensure that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk.
2. The purpose of the 2025/26 annual governance statement is to offer a comprehensive overview of the organisational frameworks and practices that ensure adherence to the principles of good governance as outlined by CIPFA Solace. The statement should provide transparency and accountability in decision-making processes, demonstrate robust internal controls, and promote ethical behaviour across all levels of the organisation. Additionally, the statement should provide insights into risk management strategies designed to mitigate potential challenges, outline the effectiveness of stakeholder engagement, and describe how the organisation fosters a culture of continuous improvement. The statement should also reflect on the mechanisms in place for monitoring and reviewing governance performance and highlight any significant changes or developments in the governance structure during the year.
3. In accordance with Regulation 6 of the Accounts and Audit Regulations 2015, the council has conducted a review of the effectiveness of its system of internal control in accordance with proper practice as set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice: Delivering Good Governance in Local Government (2016) and addendum (May 2025).
4. Whilst supporting the council's arrangements for risk management, the governance framework cannot eliminate all risk to the achievement of policies, aims and objectives and this review can therefore only provide reasonable and not absolute assurance of effectiveness.
5. Similarly, this review provides assurance that the council has in place appropriate processes to ensure transparency and democratic oversight in decision making.
6. This statement is guided by CIPFA Advisory Note One, "Understanding the Challenge to Local Authority Governance" (March 2022) and describes the council's governance framework, the steps that have been taken to ensure that it is effective and establishes key actions that will be put in place to ensure the ongoing effectiveness of the council's arrangements.
7. The review reflects enquiries made of officers with relevant knowledge, experience, and expertise. The review has been undertaken in consultation with the council's Head of Paid Service, the Monitoring Officer, and the Deputy Chief Executive (Section 151 Officer).

Governance Framework

- The governance framework at Oxfordshire County Council comprises the systems and processes, culture, and values which the council has adopted in order to deliver on the principles in the below diagram, (as taken from the [International Framework: Good Governance in the Public Sector](#) (CIPFA/IFAC, 2014) (the ‘International Framework’)). This illustrates the various principles of good governance in the public sector and how they relate to each other).
- The council has a separate code of governance, [“the Oxfordshire Code of Corporate Governance”](#) which is consistent with the principles of the CIPFA/SoLACE; Delivering good governance in local government: framework (2016) and addendum (May 2025). This is updated each year, approved by the Audit & Governance Committee and evidence actively collated and assessed for compliance. Compliance with the code was reported to the Audit and Governance Committee on 11 March 2026.



10. This Statement provides:

- a) An *opinion* on the council's governance arrangements from the council's Senior Officers, and signed by the Chief Executive and Leader of the council
- b) A review of the *effectiveness* of the council's governance arrangements during 2025/26
- c) A *conclusion* in relation to the effectiveness of the council's governance arrangements
- d) A review of the *action plan* completed in 2025/26
- e) An *action plan* for activity in 2026/27
- f) An *annex* summarising the council's governance framework.

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

Assurance Statement

12. It is our opinion that the council's governance arrangements in 2025/26 were adequate and provide a platform for achieving the council's priorities and challenges in 2026/27.

Signatures

Signed on behalf of Oxfordshire County Council:



Martin Reeves
Chief Executive



Councillor Liz Leffman
Leader of the Council

Reviewing Our Effectiveness During 2025/26

Overview and review of overall effectiveness

13. The council reviewed its overall effectiveness through an assessment of governance in all Services in late 2025 / early 2026. This required Directors to each work with their Leadership Teams to assess the level of assurance that they had in their service area regarding colleagues' awareness and compliance in the following areas:
- a) General Corporate Governance
 - b) Business Continuity
 - c) Commercial & Procurement
 - d) Customer Focus
 - e) Finance and Financial Management
 - f) Health and Safety
 - g) Human resources & Cultural Change
 - h) Information, Technology, Innovation and Digital
 - i) Information Services
 - j) Legislation
 - k) Performance Management
 - l) Property and security
 - m) Risk Management
14. In addition to these director assurance statements, corporate lead statements were produced by service leads describing the governance in place during the 2025/26 year and highlighting areas of focus for 2026/27. Statements were produced for areas as noted above at paragraph 13.
15. The council's Corporate Governance Assurance Group (CGAG), an officer working group, chaired by the Director of Law & Governance and Monitoring Officer, monitors any areas of focus throughout the year.
16. Any areas where issues were identified for development or improvement have been considered and will form part of the action plan for 2026/27.
17. In relation to the completion of the action plan for 2025/26, seven of the eight action points were completed, with one requiring further work to be undertaken during 2026/27. The status of these actions is outlined in **Annex 1**. The progress on these actions was reported to the Audit and Governance Committee throughout the year 2025/26.
18. Specific action points for 2026/27 are set out in **Annex 2**. The council believes these actions will help to establish some improved practices arising out of its active learning and experience in 2025/26.
19. Details of how the council's governance proved effective during 2025/26 can be found under the Service Issues section below (paragraph 84 onwards).

Governance Actions – Review of 2025/26 and priorities for 2026/27

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

Annex 1: updates on the priority actions for 2025/26

Annex 2: actions for 2026/27

21. The Actions for 2025/26 in **Annex 1** highlight certain aspects of emerging governance that might not otherwise be apparent from work regularly reported to the council's Audit & Governance Committee. As such, progress reports on these actions are reported to the Committee through the year. The Actions for 2026/27 in **Annex 2** will be monitored by the Corporate Governance Assurance Group (CGAG), and the Audit & Governance Committee.

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

Governance in Outline

23. **Annex 3** sets out the council's governance framework in outline. This framework was reviewed and updated in March 2026, by the Corporate Governance Assurance Group (CGAG).



Our Ambitions and People



Our strategic plan 2025 – 2028

24. The council's [Strategic Plan 2025-28](#) sets out a vision for shaping strong and connected communities, healthy places to live, and a thriving local economy that benefits everyone.
25. The strategic plan details nine headline projects with specific goals in areas that residents have said are important to them, from a more responsive approach to road repairs to greater provision for children with special educational needs and disabilities (SEND). The plan was approved at the 4 November 2025 meeting of Council.
26. Of the nine headline projects, three are focused on a **greener Oxfordshire** – creating better spaces for residents and visitors in town centres; working with transport partners towards a countywide integrated bus and rail offer; and creating two dedicated highways response teams to tackle issues in priority areas.
27. Three projects focus on a **fairer Oxfordshire** – rolling out a network of family hubs; helping people overcome barriers to employment through initiatives like Connect to Work; and supporting young people leaving care into employment.
28. The final three focus on a **healthier Oxfordshire** – increasing the number of children who reach a good level of development at age five; delivering more specialist school

places for children with special educational needs and disabilities (SEND); and supporting an expanded and coordinated programme of youth provision.

29. Each headline project is supported by a delivery plan, which details the timeline, targets and milestones for delivery.

Monitoring and measuring progress towards the nine priorities

30. Performance in delivering the overall strategy, including progress towards targets, is reviewed communicated every two months through the county council's business management and monitoring reports.
31. The reports are then reviewed by the council's Directors, the Performance and Corporate Services Overview and Scrutiny Committee before being considered by the Cabinet.



DELIVERING

the Future Together

Delivering the Future Together 2025/26

32. Over the past year, Delivering the Future Together has continued to evolve from a standalone programme to underpin everything we do as an organisation.
33. During 2025 and into 2026, we remain firmly on our journey to become an employer, partner and place-shaper of choice and are united in our commitment to help make Oxfordshire a greener, fairer and healthier county for everyone.
34. Our network of more than 200 Delivering the Future Together Champions represents every service area. They are ambassadors for our values and help champion new ways of working.
35. Delivering the Future Together champions help embed daily our five values that are the foundation of how we work with one another, with our partners and our residents:
 - a) Always Learning.
 - b) Daring to do it differently.
 - c) Be kind and care.
 - d) Equality and Integrity in all we do.
 - e) Taking Responsibility.
36. To see the progress the council has made and the impact it's having, you can read our [latest annual report](#). Highlights from 2024/25 include:
 - a) Rolling out the innovative Energy Saver App, which has enabled 8,000 residents to save money and install home retrofit measures.
 - b) Supporting 117 community action groups to hold 8,000 events to encourage and inspire environmental and sustainable behaviours.
 - c) Securing £3.6 million to improve public Electric Vehicle (EV) charging, making driving electric vehicles more accessible for all.
 - d) Implementing two natural flood management schemes in Sunningwell and Littleworth, with input from local communities and partners.
 - e) Provided free access to period products on a trial basis in libraries and children and family centres for people facing period poverty.

- f) Spending £3.3 million ensuring families of children entitled to free school meals received support with food costs during the school holidays.
- g) Delivering 17,237 NHS health checks across the county to those aged between 40 and 74.

Our statutory governance roles

37. The council is required to appoint to three specific posts, each of which oversees a key aspect of the council's governance.
- i. **Head of the Paid Service** (HOPS) role; responsible for how the council's functions are delivered, and the appointment and proper management of staff. - Throughout 2025/26 this has been and remains **Martin Reeves, Chief Executive**.
 - ii. **Monitoring Officer** - the council's Director of Law and Governance and Monitoring Officer role; responsible for ensuring the council acts lawfully, dealing with Code of Conduct complaints against elected members and keeping the council's constitution under review. - Throughout 2025/26 this has been and remains **Anita Bradley**.
 - iii. **Section 151 Officer** - the council's Chief Finance Officer, and Deputy Chief Executive (Section 151 Officer) role; responsible for the financial management of the authority. Throughout 2025/26 has been and remains **Lorna Baxter**.

Deputy Chief Executives

38. From 1 April 2025 until 31 December 2025 there were two Executive Director roles identified as Deputy Chief Executives; the Executive Director of People & Transformation, and the Executive Director of Resources (Section 151 Officer) providing direct support to the Chief Executive.
39. The Executive Director of People & Transformation left the council on 31 December 2025 at which point the remaining role was updated to **Deputy Chief Executive (Section 151 Officer)**.
40. The Deputy Chief Executives were integral members of the council's Strategic Leadership Team (SLT). As such, they were fully sighted on the council's objectives, workstreams and emerging plans; and their perspectives and voices continued to be heard in, and to influence, this senior forum. In line with best practice, the Chief Finance Officer and the Monitoring Officer reported directly to the Chief Executive.
41. The Deputy Chief Executive (Section 151 Officer) and the Monitoring Officer both have open access to the Chief Executive at all times and meet regularly as statutory officers.

The Deputy Chief Executive (Section 151 Officer) and the Monitoring Officer carry a statutory responsibility to report issues to the council, if needed. As such, these posts remain pivotal to the council's good governance.

42. In July 2024 Lawyers in Local Government (LLG), CIPFA and SOLACE launched a new Code of Practice on Good Governance for Local Authority Statutory Officers following an extensive consultation process with the sector. The Code of Practice for Good Governance sets out expectations for the Chief Executive, Chief Financial Officer, and the Monitoring Officer in local authorities. The Code aims to support these roles to work effectively together and deliver good governance. They must recognise their responsibilities, understand the separation of powers, and display good governance. As there are higher expectations from individuals in these roles, the Code considers the seven Nolan Principles in conjunction with the "Golden Triangle"¹ to advise and guide them. The Seven Principles of the Golden Triangle are as follows:

- a) Respect Roles and Responsibilities
- b) Act Wisely: A duty of enquiry and the exercise of statutory functions
- c) Be Robust in working arrangements
- d) Resource up: Get the tools to do the job
- e) Build resilience: Appointing Deputies
- f) Champion good decision making
- g) Effective Oversight: External companies and entities of the authority

43. In March 2026, the Director of Law & Governance and Monitoring Officer conducted a self-assessment of the council against the Code of Practice on Good Governance for Local Authority Statutory Officers. This was reviewed in April 2026 once the revised governance arrangements and Statutory Officer meeting Terms of Reference had been agreed. The Monitoring Officer concluded that there is strong alignment with the Code of Practice for Statutory Officers, supported by an established governance framework and a strong focus on ethical leadership.

44. The council considers that it meets all the Principles and Best Practice set out in the Code and will continue to undertake a regular self-assessment against the Code.

Strategic Leadership Team

45. During 2025/26 the Strategic Leadership Team (SLT) comprised the thirteen most senior leaders in the council. The Strategic Leadership Board (SLB) provided overall vision, leadership and direction for the council, ensuring robust governance, effective partnerships, and continuous improvement. Throughout 2025/26 SLB was responsible for oversight of council performance, finance, and risk, as well as supporting political leadership by advising on the council's strategic plan and medium-term financial

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

strategy. SLB's core duties included shaping and reviewing strategic policy development, monitoring key performance indicators, guiding major partnerships, steering transformation and reorganisation processes, and prioritising leadership development.

Delivering the Future Together (DTFT) Transformation Portfolio Board / Senior Leadership Board: DTFT at The Senior Leadership Board

46. Until 31 March 2026, the Transformation Portfolio Board provided strategic officer leadership and held ultimate accountability for setting the direction of the council. It exercised cross-council oversight, delegating the day-to-day delivery of strategy to Senior Responsible Officers and Programme Managers while retaining authority for key decisions.
47. The Transformation Portfolio Board's duties included making prioritisation decisions when resources were limited, approving resource allocations, managing risks and issues to ensure successful delivery, and agreeing overall funding and benefits requirements for the transformation programme. This structured approach ensured the organisation's transformation efforts were well-governed, properly resourced, and aligned with strategic objectives during that period.

New officer governance arrangements (from 1 April 2026)

48. As the council prepares for local government reorganisation, and in the spirit of continuous improvement, the council's officer governance will be reorganised from April 2026, so the right decisions are made in the right place, with clear legal and financial assurance. This replaces the previous structure that was effective until 31 March 2026.

How the new officer governance works:

- a) **Futures Forum:** a strategic forum for SLT. It focuses on strategic direction, priorities, policy development, horizon scanning, leadership and culture (not day-to-day operational decisions).
- b) **Directorate Leadership Teams (DLTs):** where directorates take most operational decisions, manage performance and plan work.
- c) **Statutory Officers Group:** (Chief Executive, Deputy Chief Executive & Section 151 Officer, and Monitoring Officer): provides assurance on high-impact legal, financial and governance issues, and signs off key statutory papers and major corporate submissions.
- d) **Approvals Board and Strategic Capital and Commercial Board:** The Approvals Board reviews and approves new ideas and business cases before they enter the organisation's portfolio, while the Strategic Capital and Commercial Board (SCCB)

provide oversight and assurance for major capital and commercial decisions, including high value or high-risk procurement.

- e) The council has set up a **Corporate Portfolio Management Office** which is the central hub for collecting information from programmes and reports into the Portfolio Board with updates, recommendations, risks, progress etc we can see what stage our delivery is at and whether any remedial actions are required.
- f) Whilst SLT will not play a role in the governance directly it will receive updates and, in some cases, identify initiatives to go to the Approvals Board.

Risk Management

49. Throughout 2025/26 the Deputy Chief Executive (Section 151 Officer) had overarching responsibility for risk management. This function is led by the Head of Strategic Performance and Programme Management and managed on a day-to-day basis by the Performance and Insight Team Leader.

50. The Audit and Governance Committee approved the Risk and Opportunities policy on 26 November 2025, ensuring that the council's approach is robust, transparent, and aligned with best practice. The strategy itself is shaped with input from the Strategic Leadership Team (SLT) and wider council colleagues across the Services and is subject to an annual review, underpinning the commitment to continual improvement and accountability.

51. This strategy outlines the process of Identification, Assessment, Managing and Controlling and Review and Reporting of risks across the council. The following systems/mechanisms to ensure internal control have been in place throughout 2025/26 and are captured within the Strategy.



52. Strategic risks are assigned ownership to individual Directors, who are responsible for their oversight. These risks are reported quarterly within the Business Management and Monitoring Reports (BMMR), ensuring that senior leaders and members are kept informed and engaged with key risk matters. Member oversight is reinforced by the Audit and Governance Committee, which not only approves the risk policy but also supports the council in effective risk escalation and operational register management.
53. At an operational level, Director Leadership Teams regularly review and manage risks, supported by the Head of Strategic Performance and Programme Management and the Performance and Insight Team. These groups ensure that risks are identified with clarity and escalated appropriately, maintaining strong governance at every tier of the organisation.
54. The objectives of the risk management policy place strong emphasis on promoting consistent understanding, raising awareness, ensuring compliance with governance best practices, and assigning clear accountability. By providing senior leadership and councillors with high-quality risk information, the council strengthens its ability to oversee and govern risk effectively.
55. Regular review at Director Leadership Teams, challenge by risk leads, and the integration of a risk-based audit plan all serve to reinforce governance mechanisms. Strategic risks were frequently reviewed by the Strategic Leadership Board, including through detailed workshops, and are tracked via an enhanced performance management system, ensuring sustained oversight and informed decision-making.

Escalation and risk mitigation arrangements: engagement with Cabinet Members

56. The council's arrangements for escalation and risk mitigation operate through linked officer and member routes. Risks are managed through established service and programme controls, with escalation where issues become strategic and may impact delivery, financial resilience, reputation or statutory duties, ensuring that senior officers and relevant Cabinet Members have timely visibility and oversight.
57. Informal escalation is supported through engagement with the relevant Cabinet Member (portfolio holder) and, where appropriate, discussion at Informal Cabinet to support early sight of emerging issues, cross-portfolio alignment and a coordinated approach to managing the issue, including communications and stakeholder engagement. Where wider cross-group awareness is helpful, particularly for high-profile or cross-cutting matters, issues may also be discussed through PGL (Political Group Leaders). Matters are then progressed, as required, through the council's constitutional decision routes, including Cabinet decisions and Cabinet Member delegated decisions, supported by reports setting out the risk context, options and relevant financial, legal and equality considerations. Delivery of agreed mitigations is monitored through routine performance, risk and financial reporting, with scrutiny oversight applied where appropriate.

Internal Audit in 2025/26

58. The Council's Internal Audit Service operates within its mandate and in conformance with the Global Internal Audit Standards in the UK Public Sector (implemented from April 2025). It is governed by the CIPFA Code of Practice for the Governance of Internal Audit in Local Government.
59. The Internal Audit Service is structured and delivered in alignment with the five domains of the Global Standards:
- a) Purpose of Internal Auditing – providing independent, objective assurance and advisory services to improve operations;
 - b) Ethics and Professionalism – upholding integrity, objectivity, and confidentiality, and applying the Seven Principles of Public Life (Nolan Principles): selflessness, integrity, objectivity, accountability, openness, honesty, and leadership;
 - c) Governing the Internal Audit Function – ensuring appropriate oversight, independence, and support from the Audit and Governance Committee;
 - d) Managing the Internal Audit Function – maintaining adequate resources, quality assurance, and strategic alignment with organisational goals;
 - e) Performing Internal Audit Services – delivering risk-based audit work that informs the annual opinion and supports continuous improvement.
60. The council's internal audit plan is developed using a structured assessment of risks to the achievement of organisational objectives. This ensures that audit resources are focused on areas of highest priority and emerging risk. Internal audit provides assurance and advisory services that support continuous improvement, value for money, and effective governance, risk management, and control.
61. The Chief Internal Auditor prepared an Annual Report on the work of Internal Audit which concludes for the 12 months ended 31 March 2026, there is satisfactory assurance regarding Oxfordshire County Council's overall control environment and the arrangements for governance, risk management and control. Where issues have been identified through internal audit review, they have worked with management to agree appropriate corrective action and timescale for improvement.
62. Where Internal Audit identifies areas for improvement, management action plans are in place and are routinely monitored by Internal Audit. Managers are required to provide positive assurance that actions have been implemented; performance on implementation is high, demonstrating that control weaknesses identified by Internal Audit are being addressed on a timely basis.
63. As part of governance arrangements between Oxfordshire County Council and the Hampshire Partnership/Integrated Business Centre (IBC), Hampshire provide annual assurance on the adequacy and effectiveness of governance, risk management and control from the work carried out via the IBC. This is provided through a commissioned Service Organisation Controls review under ISAE 3402. (International Auditing and

Assurance Standards Board –which provides a framework for reporting on the design and compliance with control objectives related to financial reporting). The report for 2025/26 is still awaited, however there has been no notification of any material concerns.

64. The council's Audit and Governance Committee provide oversight and assurance on the independence, resourcing, any limitations placed, and performance of the Internal Audit Service.
65. Internal audit is required to undertake an annual self-assessment against professional standards and to undergo an external assessment at least once every five years. The most recent external assessment, conducted in November 2023 under the previous Public Sector Internal Audit Standards, confirmed full conformance with the standards, with no areas of partial or non-conformance and no recommendations. From April 2025, these standards were replaced by the Global Internal Audit Standards for the UK Public Sector. A self-assessment against the new standards has been completed, and the results have been reported to the Audit & Governance Committee.

Financial Management Code ('FM Code')

66. A key goal of the Financial Management Code of Practice (launched by CIPFA in November 2019) is to improve the financial resilience of organisations by embedding enhanced standards of financial management. In accordance with the CIPFA Financial Management (FM) Code, local authorities should disclose compliance with the FM Code in the AGS and identify any outstanding areas for improvement or change.
67. There are clear links between the FM Code and the Governance Framework, particularly with its focus on achieving sustainable outcomes. As set out in the council's Financial Strategy for 2026/27, an assessment has been made of the council's current compliance with the Code for 2025/26 (See Annex 4).
68. The assessment identified that 15 of the 17 standards were assessed as green and two as amber meaning that compliance can be evidenced.
69. Improvements that are needed to support the two standards assessed as amber (see references A and E in the assessment at annex 4) are expected to be supported by the redesign of the Financial & Commercial Services Team, the implementation of a new Financial Management Strategy and through the further development and actions to implement the Commercial Strategy.

Procurement and Contract Management

70. Through Financial Year 2025/26 the service completed its redesign and now forms the new Commercial & Procurement Service for the council. This has been an intentional

move away from a transactional, process driven, function towards a more dynamic, outcome-focused and engaged service with the capability to explore new opportunities, support initiatives from cradle to grave, and drive commercial thinking across the council.

71. The team have continued to embed the new Procurement Act 2023 which came into force on 24 February 2025. This has been a challenging learning curve for all procurement professionals in the public sector, but through collaboration with colleagues internally, and through external peer networks, the team have begun to harness the opportunities and flexibilities that the new rules enable.
72. The Commercial Board has been refreshed to clarify its role as a quality assurance board, focused on ensuring business cases are to the highest possible standard. This includes setting a RAG status for each project that presents to the Board and providing conditions (items that must be addressed before the case progresses) and / or recommendations (opportunities to improve the case but the project team can overrule if they think appropriate). Since the new terms of reference launched at the end of August 2025, 10 projects have come through the board. 9 have been held in abeyance and collectively had 26 conditions applied. Of those 6 projects have now addressed their conditions and are progressing into delivery.

Customer Experience

73. The governance of Customer Experience is structured across three primary areas:
 - a) Customer Service Centre (CSC): Operates an omnichannel platform via Zoom, ensuring all customer contacts are recorded and monitored. The CSC maintains defined processes for safeguarding vulnerable customers and has established business continuity plans. Additionally, the CSC is advancing self-service and automation initiatives, aligning with the organisation's broader transformation agenda.
 - b) Customer Feedback Team: Responsible for managing all forms of customer feedback, including statutory and corporate complaints, Freedom of Information (FOI) and Environmental Information Regulations (EIR) requests, as well as Members of Parliament (MP) enquiries. The team works closely with the Governance team to ensure consistent responses to Local Government & Social Care Ombudsman enquiries. To improve efficiency, the team is moving from spreadsheet-based tracking to a dedicated case management system, especially for FOI/EIR requests. Performance in these areas is monitored and reported monthly through the Business Monitoring and Management Report.
 - c) Strategic Improvement Team: Focuses on driving ongoing improvements in customer experience, supporting the digital transformation agenda, and ensuring that service enhancements are strategically aligned.

74. Overall responsibility for the Customer Experience function lies with the Head of Customer Experience and the Director of Technology and Customer Experience, ensuring strong leadership and clear accountability.

Digital Transformation and Service Improvement Governance

75. The Customer Experience service is currently undergoing a digital transformation to optimise customer journeys and manage capacity more efficiently. This includes process reviews utilising ZoomAI and virtual agent capabilities, in partnership with the Improving Customer Experience programme. The target for completion of these enhancements was Q4 2025/26, with governance provided through regular oversight and programme management.

Backlog and Capacity Management Oversight

76. During 2025 the Social and Healthcare Team within the Customer Service Centre, placed a dedicated focus on improving the timeliness and experience of people when partner agencies contact the council to report a concern or incident. The team have successfully recruited to ensure that staffing resource meets key pressures across the week and reduced any delays in information being shared across teams. They have been pioneering the use of AI and automation in administration to ensure that our social and healthcare advisors have more time for effective decision making and direct contact with people. Improvements to the service have been shared with the Oxfordshire Safeguarding Adults Board and work continues to support partner agencies in providing the right information at the right time to the council with the support of the board.

Devolution

77. Since the announcement of the Devolution White Paper and the Devolution and Communities Empowerment Bill, Oxfordshire County Council has made sustained and structured progress in advancing the devolution agenda. Following the submission of the Expression of Interest in December 2025, the council has continued to coordinate closely with neighbouring authorities and partners across the Thames Valley to prepare for forthcoming discussions with Government.
78. Work has focused on strengthening governance arrangements, with exploratory work on a joint committee improving the clarity and alignment of shared strategic priorities and ensuring readiness for the requirements arising from the Planning and Infrastructure Bill and the development of a future Spatial Development Strategy. Regular engagement with chief executives, leaders, and wider stakeholders has supported a more collaborative regional approach to growth, infrastructure, and strategic planning.
79. At the same time, the council has enhanced internal oversight of devolution workstreams, strengthened programme management disciplines, and ensured that key

risks, dependencies, and resource requirements are monitored and reported through its established governance mechanisms. This approach has helped maintain transparency, accountability, and preparedness as the council positions itself to respond to ministerial guidance and to realise the potential benefits of a future devolution deal.

Local Government Reorganisation

80. The council is addressing significant opportunities and challenges related to local government reorganisation (LGR).
81. In November 2025, the council submitted proposals for Local Government Reorganisation to create a single unitary authority for Oxfordshire. Two further proposals were submitted by districts and the city council in which to create two or three unitary authorities incorporating West Berkshire into both proposals
82. The timetable for local government reorganisation is tight. A Mandated decision by the Secretary of State is expected Summer, 2026 with new councils going live in April 2028 preceded by elections in 2027.
83. Oxfordshire County Council is undertaking efforts in which to build the capacity and capability to drive the delivery and governance of LGR internally and in concert with its district partners.

Service Issues

Human Resources and Cultural Change

84. The People and Culture Strategy is undergoing a significant review to align with the forthcoming Local Government Reorganisation (LGR), with a targeted relaunch in March 2026. This strategy is designed to cultivate high-performing, innovative, and inclusive teams that reflect the diversity of the communities served. It prioritises employee wellbeing, engagement, and the creation of an environment where all staff can contribute fully to the organisation's success.
85. Key initiatives include the implementation of a new HR operating model, launched in June 2025, featuring a Strategic People Partner approach, and introducing a centre of excellence and an enhanced HR Service desk. These changes reinforce support for employees, foster engagement, and advance Equality, Diversity and Inclusion (EDI) across the workforce. The strategy's core priorities centre on attracting and retaining top talent, enabling staff to excel in an inclusive setting, promoting growth through targeted development opportunities, and empowering leadership to drive transformation.

86. Performance management is guided by the Managing for Performance framework, which emphasises quality one-to-one conversations and ongoing development planning. Regular reviews and updated HR policies ensure legal compliance and clarify the roles and responsibilities of both managers and employees. Workforce data is monitored and reported quarterly, with real-time access provided to managers and statutory oversight by the Remuneration Committee.
87. Recruitment processes are robustly managed through the Tribepad system, incorporating comprehensive compliance checks and agency worker monitoring to adhere to relevant legislation. Pay determination is underpinned by objective job evaluation, with all salaries subject to rigorous review and approval. Regular independent reviews of payroll systems safeguard accuracy and compliance.
88. Learning and Development takes a continually evolving approach to ensuring statutory and mandatory training, prioritising organisational capabilities, and readiness for Local Government Reorganisation (LGR) remain at the forefront of delivery. This enables learning investment to be targeted where it has the greatest impact, strengthening occupational capability and organisational readiness for change.

Capital Governance

89. Since the introduction of new governance measures in 2022, there has been a commitment to continuously improve upon what is already in place. An ongoing programme of work is aiming to build upon these foundations, enabling efficiency, transparency, and effectiveness across all areas of Capital Programme governance. Since the last report, a new reporting tool has been implemented across the capital programme, providing enhanced visibility of projects and programmes in delivery. Comprehensive reporting now enables programme boards to exercise better control over delivery of projects and programmes. Additionally, a new centralised repository has been established for all pre-pipeline capital schemes. This provides an organisation-wide view of all pre-pipeline capital schemes, enabling senior leaders to take proactive decisions to expedite priority schemes into delivery and to take early action to address barriers to delivery. A comprehensive review has taken place to redefine workflows, gateways and governance with a particular focus on pre-pipeline activity, which is to be overseen by the newly established Strategic Place Shaping and Investment Board, chaired by the Head of Place Shaping. The purpose of the Board is to ensure early, strategic oversight of Oxfordshire County Council's infrastructure and investment pipeline.
90. There are Capital Programme Boards established for Major Infrastructure, Highways, Property, IT & Digital and Environment & Climate which report into the Strategic Capital & Commercial Board (SCCB), chaired by the Deputy Chief Executive and Section 151 Officer. The SCCB meets monthly and provides a collective officer oversight of capital projects within the Capital Programme. The Board functions as an internal governance requirement, complementary to the council's democratic process and makes

recommendations to an executive decision-maker to an Officer, Cabinet Member or Cabinet.

91. The Board oversees the performance of the council's Capital Programme and addresses risks and / or issues through reporting with a focus on variations in time, scope, and cost, ensuring the programme delivers value for money and reflects the strategic priorities of the council. It also reviews the drafted annual Capital Programme ahead of consideration and approval by the council as part of the business planning process. The Board may also recommend to executive decision-makers, any new in-year additions to the Capital Programme that are greater than £500,000 that have not been considered through the annual business planning process.

Adult Social Care

92. The Health and Care Act 2022 introduced a new duty for the Care Quality Commission (CQC) to independently review and assess how local authorities are delivering their Care Act functions. In January 2025, the CQC conducted an on-site Local Authority Assessment in Oxfordshire. A total of 179 individuals were interviewed, including leadership, officers, residents, local partners and service providers. In September 2025 the CQC issued its assessment that Oxfordshire County Council is GOOD. Adult Social Care (ASC) was found to have strengths in Safeguarding, Partnerships and Communities, Governance and Learning, Improvement and Innovation. The CQC identified opportunities to improve the practice and performance in relation to Assessing Needs, Supporting People to live healthier lives, Equity in Access and Outcomes and Care Provision, Integration and Continuity. The council welcomes this feedback, which supports ASC's culture of continuous improvement and learning. An Improvement Plan has been developed to build on existing strengths, sharpen our focus on priority areas, and support continued improvement across Adult Social Care during 2026/27.
93. Adult Social Care (ASC) continues to make a positive impact on people's lives, by delivering its vision 'The Oxfordshire Way' which focuses on supporting people to live well in their community, remaining independent for as long as possible. In 2026/27 ASC have focussed on improving lives for some of our most vulnerable residents. We have co-produced a Learning Disability 10 Year Plan with service users and their families and in January the council signed a Deal with My Life My Choice pledging to improve social care support and workforce awareness, to strengthen routes into education, training, volunteering and employment, and ensuring access to well-connected, inclusive communities. ASC has led on the council's development of the national Connect to Work, building on the success of the Oxfordshire Employment Service. ASC has also worked with users, families and carers to co-produce an all-Age Autism Strategy which will be published in 2026.
94. In 2025/26 ASC has continued to work as a system partner, increasing the number of older, frailer people who receive support in their own home, and helping more people return home after a stay in hospital. The Discharge to Assess approach continues to

support a high proportion of people to return directly to their own homes and access reablement following a hospital stay, with 25% more people discharged home from hospital this year compared to last and 85.5% of people achieving independence or a reduction in the amount of care support they require.

95. In July and August 2025, ASC led on the response with NHS partners to the failure of a national equipment provider, ensuring support continued to be available to vulnerable people to keep them safe at home and mobilising a replacement service. The council retained staff in the provider, mobilised its excellent local partnerships and safeguarded its population through a time of high risk.
96. ASC has continued to invest in community alternatives to long-term care and has worked with the local community, local GPs and colleagues in the District Councils to open a new extra care housing development in Faringdon in October 2025. This new facility has developed spaces that can be used by local groups and as potential outreach surgery by the NHS, for the use of residents and the wider community.

Children and Young Peoples Services

97. The performance, quality, and management of outcomes for the Children's Education and Families service (CEF) continues to be statutorily compliant. The service performance has been inspected through Ofsted and other inspectorates twice in 2025/26 with the Local Area Partnership (LAP) SEND monitoring visit, and a Joint Targeted Area Inspection (JTAI)- child Sexual Abuse in the Family. The former found 'effective action' was taken by the LAP to address priority actions and quality as outlined in the 2023 SEND Area inspection. For the JTAI, formal publication will occur in May 2026 and whilst it is not a graded judgement or solely an inspection of the Local Authority, the outcome confirms that services remain consistent and maintained in quality.
98. The service's ongoing progress is sense checked against a range of performance data and quality assurance mechanisms, including external peer reviews.
99. Despite increasing demand for services and changes being brought about through a raft of new policy and white paper initiatives, key performance indicators across CEF continue to benchmark well with statistical neighbours and transformation plans to comply with the reforms are in place or are being developed.
100. The SEND Improvement and Assurance Board continues to report to the Department for Education and NHS England. A refreshed improvement plan and priority action plan was signed off by the DfE in January 2026. Following the LAP SEND monitoring visit, the improvement notice was lifted.
101. Internal governance and leadership at all levels remains impactful with a four-year business plan and continuous improvement plans.

Economy and Place

Monitoring and Evaluation

102. During 2025/26, the council continued to develop its approach to monitoring and evaluation, focussing on Place schemes, recognising the importance of robust evidence in supporting effective governance, value for money and informed decision making. The plans to establish a dedicated Monitoring and Evaluation Centre, led by Innovate Oxfordshire, represents a significant step towards strengthening the council's ability to assess the impact of policy interventions, infrastructure investment and service delivery. Funding has been made available through the 2026/27 budget. A more consistent approach to monitoring and evaluation will support the systematic tracking of outcomes, enable learning to be embedded across the organisation, and provide clearer assurance that resources are being deployed effectively in line with the council's strategic objectives.

Climate Action

103. During 2025/26, the council continued to strengthen its approach to climate governance and reporting, both within the organisation and through partnership arrangements. Progress against the council's climate commitments is reported through established corporate governance and performance management routes, providing regular oversight of delivery and associated risks. At a partnership level, reporting through the Oxfordshire Leaders Joint Committee supports collective oversight of countywide climate adaptation and mitigation activity, while the Zero Carbon Oxfordshire Partnership provides a framework for tracking emissions reduction and coordinating collaborative action towards net zero. Together, these arrangements enhance transparency, accountability and alignment between organisational and partnership level activity, ensuring climate action is embedded within the council's wider governance framework.

Enterprise Oxfordshire

104. Enterprise Oxfordshire is coming to the end of its first year of operation following its full integration into the council. The transition has been managed effectively, with delivery performance exceeding targets across core areas of activity, including the mobilisation of a new Government funded Connect to Work programme, alongside prudent financial management as the organisation moves into 2026/27. Governance arrangements have continued to mature, with two senior council officers appointed to the Board as Non-Executive Directors and further work underway to appoint an independent private sector Chair to support the recruitment of a permanent Managing Director. As the council develops refreshed economic plans for Oxfordshire, Enterprise Oxfordshire will review its business plan to ensure continued alignment with emerging priorities, while officers from both organisations continue to explore opportunities to further strengthen governance and shareholder arrangements to support effective oversight and decision making.

Environment and Highways

105. During 2025/26 the service successfully introduced a temporary Congestion Charging scheme for Oxford as well as making good progress with a number of significant transport infrastructure projects, including commencement of A34 lodge Hill and completion of Banbury Road Roundabout in Bicester and Tramway in Banbury.
106. At the council's Household Waste Recycling Centres, the service successfully implemented a booking system for visitors and have commenced work on a new operating model for management of these centres as the existing contract is coming to an end soon.
107. The service had been waiting for a while to see if its application for Lane Rental (to better manage roadworks on our network) would be successful and were eventually given approval by central government which will see the scheme commence in May 2026.
108. The service has successfully adopted five Local Walking and Cycling Infrastructure Plans (LCWIP) this year and commenced work on developing Movement and Place plans for all the main communities, with 'Science Vale' and 'Bicester and surrounding villages' having been adopted.

Public Health

109. Aligned to the Joint Health and Wellbeing Strategy, Oxfordshire is moving forward with its work as a Marmot Place to address the wider determinants of health and tackle inequalities. This involves working with stakeholders from across health, care, academia, and communities to address three key Marmot principles (give every child the best start in life, create fair employment and good work for all, and ensure a healthy standard of living for all) and to tackle rural inequalities. A deep dive report into inequalities affecting young people has generated recommendations, which the stakeholders are working together to take forward. The work is led through a Marmot Steering Group with oversight from the Marmot Advisory Board, and reports to the Health and Wellbeing Board.
110. The council is strengthening its strategic research partnership with the University of Oxford and Oxford Brookes University through its Local Policy Lab. The Local Policy Lab provides fellowship opportunities for graduate students to tackle local policy relevant research questions with academic leadership provided by three Chief Scientific Advisors appointed in 2025, each focusing on one of the three Marmot priorities. The Lab is led by the Local Policy Lab Steering Group and supported by a new multi-stakeholder advisory group, appointed in 2026.

Law & Governance

111. The Monitoring Officer provided her [annual report to the Audit & Governance Committee](#) on the council's governance arrangements. This review was formally reported to and endorsed by the Audit & Governance Committee on [17 September 2025](#). This report confirmed the progress in maintaining democratic accountability and transparency, with members continuing to undertake their role as community leaders.
112. The Constitution Member Working Group reconvened in January 2026, after receiving approval from the Audit & Governance Committee on 26 November 2025, to review and update the council's constitution. The group is expected to meet four times for this task, with plans to report to council by 30 June 2026.
113. Schemes of Delegation are set out in the Constitution as standing delegations. Services operate their business by way of sub-delegations. These sub-delegations are required to be recorded by the Directors and a public document held by the Director of Law and Governance and Monitoring Officer. The Director of Law and Governance and Monitoring Officer is assisting Directors to record their sub-delegations following changes to the council's structure.
114. The county council elections took place on 1 May 2025 and are held every four years. These elections determine the political composition of the county council, thereby shaping policy priorities and resource allocation for the benefit of local residents. Newly elected councillors assumed office on 6 May 2025, with the council leader appointed on 20 May 2025. Their strategic direction and mandates guide the county's future development.
115. The council's Governance Team has developed in-house Whistleblowing online training, which was published on the Learning Zone in October 2025 and is accessible to all employees. Completion of this eLearning course is mandatory for managers, and new employees as part of the induction process, while all employees are encouraged to undertake the training annually. Details of the course have been shared through internal channels including Hive, Viva Engage, and the November Managers' Briefing.
116. A review and update of the following policies and procedures has been completed during 2025-2026:
- a) Anti-Bribery Policy
 - b) Officer Code of Conduct
 - c) Whistleblowing Model Guidance for Oxfordshire Schools
117. The Information Governance Board chaired by the Director of Law and Governance and Monitoring Officer meets on a monthly basis to ensure that the council has adequate arrangements for data protection and information security. The Board comprises the Senior Information Risk Owner (SIRO), Caldicot Guardian and Data Protection Officer along with the Information Services Manager, and reports to the Strategic Leadership Team (SLT). The Board receives updates and awareness on key projects involving

information, including transformation activities, high-risk processing and storage and retention of data, as well as monitoring information security incident trends and data sharing partnerships.

118. The Information Governance Group has an operational role in looking at information governance and security incidents in more detail and highlighting risk areas that need to be addressed through council-wide training. The Group comprises representatives from across the council and refers matters to the Board as appropriate and receives actions from the Board to engage colleagues in data protection and privacy improvements. The Group is also being developed to provide best practice and working group facility to key governance areas and council programmes, such as collaboration with the Data Office and data governance, development of AI governance and ethics and research approaches.
119. A 10-week project to review the council's information governance maturity against the Information Commissioner's accountability framework is being undertaken by Information Governance Officers as part of their apprenticeship. This includes assessing of the framework against current guidance, and recent audits undertaken by the council.
120. The Coroners Service is a locally administered branch of the national judiciary. The Coroners Service is responsible for investigating deaths that are unnatural, of unknown cause, violent, suspicious or occur in any form of state detention. The service also manages any reported finds of potential Treasure.
121. The service is legislated by the Coroners and Justice Act 2009 and the Treasure Act 1996. The service has nationally set performance indicators which are monitored by the Ministry of Justice and Chief Coroner's Office. Coroners are independent judicial office holders (Judges) so are appointed by but not employees of the Local Authority. The Coroners and Justice Act sets out the Local Authority's statutory responsibility to ensure the Coroners Service is adequately, staffed, funded, and resourced.
122. The Registration Service register all births, deaths, still-births, marriages, and civil partnerships which take place in Oxfordshire. In October 2025, the service took the first step towards the digitalisation of records with the introduction of a new national Digital Registration System (DRS), which is being piloted for death registrations in the Oxford Register Office. Between 1 October 2025 to 31 March 2026 more than 900 deaths were registered using DRS. The system is due to be rolled out for all death registrations from Autumn 2026, when the service will move away from paper registration records and all deaths will be recorded in a digital register.
123. Registration Services have a key statutory role in registering deaths and supporting the reformed death certification process introduced in September 2024. All deaths are now subject to independent scrutiny by a Medical Examiner or a coroner, and the service works with health and coronial partners to ensure lawful, timely registration, and strong safeguards.

Fire & Community Safety

124. During 2025/26, Oxfordshire County Council's Fire and Community Services faced significant operational pressures and major incident activity yet continued to maintain high standards of safety and service delivery. The Service has strengthened its commitment to improvement, with the Fire Improvement Board making demonstrable progress against actions identified in the previous His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection carried out over a three-month period in early 2024 (HMICFRS report was published on 25 July 2024). Through a strong governance framework, supported by HMICFRS representation, the Board has rigorously monitored progress across key areas, ensuring improvements remain on track and in several cases exceed expectations.
125. The Service continues to fulfil its statutory duties under the Fire and Rescue Services Act 2004 and the Civil Contingencies Act 2004 through robust prevention, protection, and response arrangements. Our work directly aligns with the council's Strategic Plan, supporting priorities such as community resilience, safeguarding, reducing health inequalities, and responding to climate challenges.
126. The service has advanced the development of a sustainable, risk-based Fire and Rescue Cover Model, aligned with the Oxfordshire Fire and Rescue Community Safety Plan and wider corporate objectives. As part of this, the Improving the Fire and Rescue Service public consultation ensured transparency, strong community engagement, and evidence base to support decision making. Feedback from residents, staff, partners, and stakeholders has helped shape revised proposals that will ensure resources align with community risk, operational demand, and statutory responsibilities. These revised proposals were agreed via the County Council Cabinet in April 2026. Governance of this programme will continue to be carefully managed through established oversight arrangements, with clear actions, scrutiny, and risk control to maintain public confidence and ensure that any future changes continue to support a safe, effective, and resilient service for Oxfordshire.

Conclusion

127. The council's governance arrangements are regarded as fit for purpose and will be monitored throughout 2026/27.

Annex 1 - Significant Governance Issues – 2025/26 Actions Update

Actions identified for 2025/26 - Update

This is a review of the progress during 2025/26 on the priorities for that year. The actions identified were completed in-year

Actions that were planned for 2025/26	Original Timescale	Outcome
<p>Schemes of Delegation</p> <p>Work is still being undertaken with the new services formed as a result of the Tier 3/ 4 restructure, implemented on 16 December 2024.</p> <p>To complete schemes of delegation for each service area.</p>	31 March 2026	<p>Completed.</p> <p>All schemes of delegation are completed or in a final draft version for Director sign off.</p>
<p>Review of Members’ and Officers’ fiduciary responsibilities and accountability, and legal status in respect of outside bodies including indemnities.</p> <p>It is important that the legal status of and responsibilities and accountabilities of Members are clearly understood in relation to outside bodies they are appointed to by the council.</p> <p>To review and update.</p>	31 March 2026	<p>Completed.</p> <p>Audit & Governance Committee considered a report on 16 July 2025 on the “Review of Appointments to Outside Bodies”</p> <p>The review incorporated the newly developed document, “Guidance for Members who are appointed to Outside Bodies.” Both the review and guidance were submitted to Council on 9 September 2025, where the guidance received formal approval. The document has since been distributed to all Members.</p>

Annex 1 - Significant Governance Issues – 2025/26 Actions Update

Actions that were planned for 2025/26	Original Timescale	Outcome
<p>Contract Management</p> <p>A Contract and Supplier Management project has been mobilised with the following five workstreams:</p> <ul style="list-style-type: none"> • The Contract Management Framework • Ways of Working • Governance and Oversight • Systems, processes and data • Skills, capability and knowledge <p>The introduction of the contract management framework will define the corporate approach to the segmentation of contracts and commercial relationships by value, risk and opportunity; it will also define the system, processes and reporting to provide the oversight of the performance of our contracts and the effectiveness of contract management in achieving best value.</p> <p>Contract management training will be in place to ensure that our contract management have the skills and knowledge needed to manage contracts effectively, proportionate to value and risk.</p>	<p>31 March 2026</p>	<p>Completed.</p> <p>The redesign of the Commercial & Procurement Service was completed in Q3 with the new structure becoming operational from 15 December 2025. There is now a designated lead for contract and supplier management within the council, who is currently building the team, with recruitment for existing vacancies underway. Internal recruitment has been positive with half of the service’s vacancies being met by exciting talent from within OCC. External recruitment will continue through Q4 and into Q1 FY26-27.</p> <p>With further communications planned to raise awareness across the Council, the new Contract & Supplier Management Team are already having positive impact. Numerous contract issues have already been escalated to the team, testing the advisory services for Bronze, Silver, and Gold contracts, and the hands-on support for Platinum contracts. The service is due back at the Audit Working Group in March '26 to share a progress update and a forward plan for the implementation of the Contract & Supplier Management Framework. Activities will include:</p> <ul style="list-style-type: none"> • Establishing a community of practice to connect the c.320 contract managers across the council to share best practice.

Annex 1 - Significant Governance Issues – 2025/26 Actions Update

Actions that were planned for 2025/26	Original Timescale	Outcome
		<ul style="list-style-type: none"> • Establishing a training and development package for contract managers to support their upskilling and the development of contract management as a profession. • Implementing the contract & supplier management framework, including a new risk assessment tool to ensure contract management activity matches the relative risk and complexity of the contract. • Implementing a contract management system to enable a single view of supplier performance across the council, and for support to be deployed to areas of underperformance.
<p>Executive Officer Decisions</p> <p>To provide guidance to officers on the procedure for making officer executive decisions, in particular the process that applies to key decisions</p> <p>Changes to the Constitution have highlighted a need to refresh training and templates on officer decision making. An internal group to develop guidance, manage changes to process and templates and to develop training for officers has been set up. Training will follow in 2025/26.</p>	<p>31 March 2026</p>	<p>Completed.</p> <p>The making of key decisions is covered in the Memorandum of Understanding for the Legal & Governance Service (effective from 1 April 2026) agreed at the Strategic Leadership Board and supported by Directors. In the interim support will be provided by the Governance Team plus further training via Association of Democratic Services Officers once the constitution has been updated (Council, 30 June 2026).</p>

Annex 1 - Significant Governance Issues – 2025/26 Actions Update

Actions that were planned for 2025/26	Original Timescale	Outcome
<p>Code of Practice on Good Governance for Local Authority Statutory Officers</p> <p>To undertake a self-assessment against the Code of Practice on Good Governance for Local Authority Statutory Officers.</p>	<p>31 March 2026</p>	<p>Completed.</p> <p>In March 2026, the Director of Law & Governance and Monitoring Officer conducted a self-assessment of the council against the Code of Practice on Good Governance for Local Authority Statutory Officers. This was reviewed in April 2026 once the revised governance arrangements and Statutory Officer meeting Terms of Reference had been agreed. The Monitoring Officer concluded that there is strong alignment with the Code of Practice for Statutory Officers, supported by an established governance framework and a strong focus on ethical leadership.</p> <p>All the Principles and Best Practice set out in the Code are met by the council, and the Director of Law & Governance and Monitoring Officer will continue to undertake a regular self-assessment against the Code.</p>
<p>Appointment of Independent Member of the Audit & Governance Committee</p> <p>To undertake a recruitment campaign and appoint to this position.</p>	<p>31 December 2025</p>	<p>Completed.</p> <p>On 8 July 2025 Council approved the appointment of Kate Cartwright and Paul McGinn as Independent Members of the Audit and Governance Committee for a term of four years.</p>

Annex 1 - Significant Governance Issues – 2025/26 Actions Update

Actions that were planned for 2025/26	Original Timescale	Outcome
<p>To commission an Independent Remuneration Panel this year to consider member allowances.</p> <p>An Independent Remuneration Panel must be commissioned to consider member allowances to set a new scheme of allowances from 1 April 2026.</p>	<p>31 December 2025</p>	<p>Completed.</p> <p>On 8 July Council approved:</p> <ul style="list-style-type: none"> • the appointment of Benjamin Anim-Antwi, Martyn Hocking, Stephen McKechnie and Dave Shelmerdine as Members of the Independent Remuneration Panel (IRP); and, • to formation of the Independent Remuneration Panel for a period of two years. <p>The IRP undertook its full review of the scheme of allowances and made recommendations to Council on 9 December 2025.</p>
<p>Inspections Review: Readiness and Sharing Learning</p> <p>To facilitate opportunities for assurance colleagues to share experiences and learning; Raise awareness through internal communications and cultural change: Leverage technology for data efficiencies.</p> <p>To improve collaboration, sharing of inspection insights, and overall inspection readiness within Oxfordshire County Council.</p>	<p>31 March 2026</p>	<p>The Terms of Reference for the working group have been circulated for review; the cohort needs to extend to ensure representatives across all key services are included. Recent inspections have reprioritised colleagues away from this group.</p> <p>The Head of Strategic Performance and Programme Management will work with the coordinator of the working group to establish a clear membership, frequency of meetings and sharing of findings/lessons learned.</p>

Annex 1 - Significant Governance Issues – 2025/26 Actions Update

Actions that were planned for 2025/26	Original Timescale	Outcome
		A report with shared findings/learnings will be collated in early 2026/27 with review and implementation later in the year. Action to be carried forward into 2026/27.

Annex 2 - Significant Governance Issues - 2026/27

Actions identified for 2026/27

	Action now planned for 2026/27	Timescale for Completion	Outcome	Senior Responsible Officer
1.	Capital Governance Transformation of end-to-end capital governance and reporting.	31 March 2027 With actions continuing as necessary ahead of 31/03/28.	This programme aims to improve how the council plans, governs and manages its capital programme, strengthening oversight, financial control and decision-making while improving confidence in delivery.	Director of Financial & Commercial Services / Capital Programme Manager
2.	Politically Restricted Posts Guidance	31 December 2026	Review and refresh of current guidance	Director of HR & Cultural Change / Head of Legal & Governance Services
3.	Implementation of the new Contract Management and Supplier Management Framework.	31 March 2027	The Contract and Supplier Management Framework will be embedded consistently across all services. This will include establishing a clear corporate approach to the segmentation of contracts and commercial relationships by value, risk and	Head of Commercial & Procurement Service

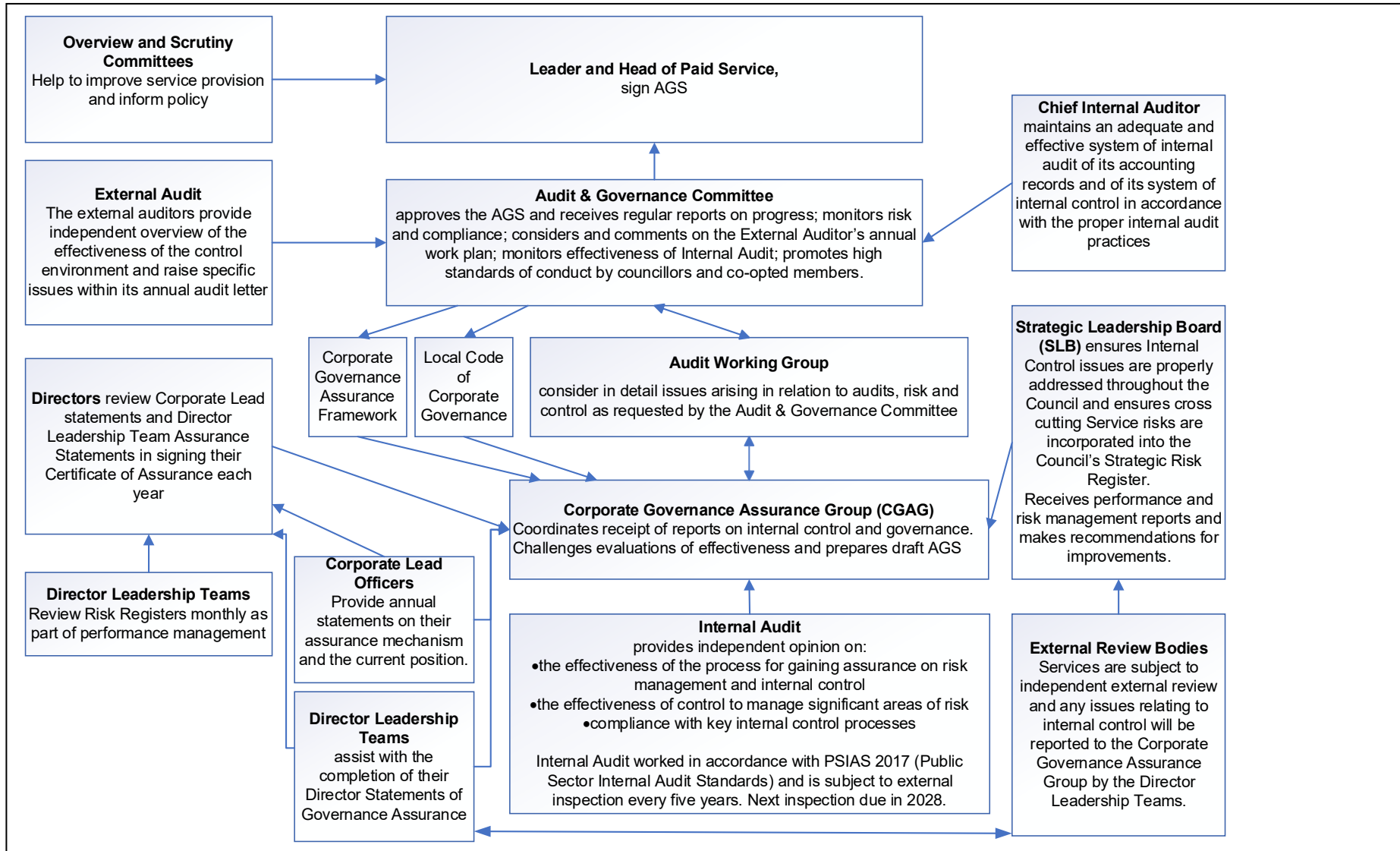
Annex 2 - Significant Governance Issues - 2026/27

	Action now planned for 2026/27	Timescale for Completion	Outcome	Senior Responsible Officer
			opportunity. The framework will define the systems, processes, reporting and performance oversight required to strengthen accountability, manage risk effectively, and ensure contracts deliver best value. Targeted contract management training will support this approach, ensuring officers have the skills and knowledge required to manage contracts proportionately and consistently, leading to improved value for money and service delivery across the council.	
4.	Implementation of the agreed management action plan resulting from the Internal Audit of Safeguarding Transport 2025/26 which had the overall conclusion graded as Red.	31 December 2026	To establish a robust governance structure within Fleet and Transport Services, ensuring that all processes are transparent, well-managed, and regularly assessed for quality.	Head of Fleet & Transport Services
5.	Inspections Review: Readiness and Sharing Learning To facilitate opportunities for assurance colleagues to share experiences and learning: Raise awareness through internal communications and cultural change:	31 December 2026	The Head of Strategic Performance and Programme Management will work together with the coordinator of the working group to establish membership, arrange meeting dates, and share outcomes. A report outlining findings and lessons learned will be prepared during 2026/27, with	Head of Strategic Performance and Programme Management

Annex 2 - Significant Governance Issues - 2026/27

	Action now planned for 2026/27	Timescale for Completion	Outcome	Senior Responsible Officer
	<p>Leverage technology for data efficiencies.</p> <p>To improve collaboration, sharing of inspection insights, and overall inspection readiness within Oxfordshire County Council.</p> <p>As reported during 2025/26 the Terms of Reference for the working group have been circulated for review; the cohort needs to extend to ensure representatives across all key services are included. Recent inspections have reprioritised colleagues away from this group.</p>		subsequent review and implementation.	
6.	<p>Annual Promotion of Gifts & Hospitality / Conflicts of Interest Policies</p> <p>To supplement the Manager Briefing and The Hive articles – further promotion of these policies and the expectations to be undertaken.</p>	31 March 2027	Further raise awareness through additional communication and follow-ups to briefings via the council’s Director Leadership Teams.	Director of Law & Governance and Monitoring Officer / Head of Legal & Governance Services
7.	<p>Financial Management Strategy</p> <p>A new Financial Management Strategy will be agreed and implemented from 2026/27 onwards.</p>	31 March 2027	Improve awareness and accountability for financial management responsibilities.	Head of Financial Services and Head of Corporate Finance

Annex 3: Overview of Corporate Governance Assurance Framework to 31 March 2026



Annex 4: Financial Management Code of Practice – Summary Compliance Assessment 2025/26

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
1.	Responsibilities of the Chief Finance Officer (CFO) and Leadership Team			
A	The leadership team is able to demonstrate that the services provided by the authority provide value for money (VfM)	<p>Working as part of the Strategic Leadership Board (SLB), the Director for Financial & Commercial Services is responsible for the leading on the delivery of the council's Commercial Strategy which was agreed by Cabinet in March 2024. This seeks to promote a wide and more integrated approach to commercial management combining strategic and operational tasks distributed across the council. The Strategic Capital and Commercial Board considers commercial opportunities as part of its remit.</p> <p>The Commercial Transformation Programme has been in place during 2025, reviewing systems, processes, data, management information, roles and responsibilities. This resulted in a full redesign of a new Commercial and Procurement Service that went live in December 2025 with an implementation plan that will continue in 2026.</p> <p>The Strategic Leadership Board considered benchmarking and performance information by way of the IMPOWER index in November 2025. This provided an opportunity to consider areas where improvements could be made to outcomes which cost less. Further work is planned in early 2026 to consider ambitions and opportunities which will help in ensuring a balanced budget can be achieved for 2027/28 and 2028/29.</p> <p>Procurement decisions consider VfM by considering the quality of service and not just price.</p>	<p>More systematic business intelligence information and insight needed to underpin the Commercial Strategy and enable the council to demonstrate that all revenue and capital expenditure provides VfM is being developed.</p> <p>The redesign of Financial & Commercial Services went live in December 2025 with an implementation plan into 2026. This will improve capacity and capability to track and report VfM data and introduce a more commercial approach in line with the council's Commercial Strategy.</p> <p>The Commercial Strategy will be updated in 2026.</p> <p>A new Financial Management Strategy has been drafted and the Financial Management Operating Model is being updated. These will be reviewed by SLB during Q4 ready for roll out and implementation, including training in 2026.</p>	AMBER

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
B	The authority complies with the CIPFA “Statement of the Role of the Chief Finance Officer (CFO) in Local Government”	<p>The CFO is qualified accountant with significant experience working as an active member of the council’s leadership team.</p> <p>In carrying out their role as Executive Director of Resources and Section 151 Officer, the CFO is a member of SLB (Strategic Leadership Board) and reports directly to the Chief Executive. The CFO has an influential role with members of the Cabinet, Audit & Governance Committee and lead opposition members.</p> <p>The redesign of Financial & Commercial Services in 2025 has considered the resource required to support financial management and the commercialisation of the council’s activities with additional funding for the Commercial Team expected to be met from savings generated through a more commercial approach.</p> <p>Reflecting the need to ensure financial literacy across the council new job roles agreed as part the organisational redesign of the council’s senior leadership structure in 2024 clearly set out the financial management responsibilities of each of the council’s directors and their direct reports. These responsibilities are being followed up through on-going performance management in 2025/26.</p>		GREEN
2. Governance and Financial Management Style				
C	The Leadership Team demonstrates in its actions and behaviours responsibility for governance and internal control	<p>The Strategic Leadership Board (SLB) understands its responsibilities in relation to Financial Management and considers the assessment against the Code and actions or further work required in order to continuously improve.</p> <p>The Strategic Leadership Board (SLB) receive and review on a quarterly basis a report from the Chief Internal Auditor on progress against the Internal Audit Plan, implementation of agreed management actions and delivery of the Counter Fraud Plan. The Annual Governance Statement (AGS) and Action Plan are also considered.</p>	Following the Fair Funding Review 2.0 the Provisional Finance Settlement for 2026/27 and the following two years indicates that significant budget reductions will be required to balance the council’s budget over the medium term. From early 2026 onwards the new Financial Management Strategy and Financial Management Operating Model will be implemented to manage this.	GREEN

Ref	CIPFA Financial Management Standards	Current Status	Further Work	RAG Status
		<p>In addition, the Audit & Governance Committee have a key role in providing independent assurance over governance, risk and internal control arrangements.</p> <p>While there are some forecast overspends in 2025/26 ongoing focus on managing pressures over the short and medium term to maintain financial resilience is evidenced in the forecast reported through the Business Management & Monitoring Reports to Cabinet.</p> <p>Work to establish a meaningful and effective approach to updating and maintaining schemes of financial delegation across services has been completed in 2025/26.</p>	<p>There will also need to be renewed and sustained focus on managing demand and other pressures throughout the financial year.</p>	GREEN
D	<p>The authority applies the CIPFA/SOLACE "Delivering Good Governance in Local Government: Framework (2016)"</p>	<p>The Local Code of Corporate Governance sets out how the council complies with the requirements of the Framework and identifies key documents, which provide detailed information as to how the council ensures the Corporate Governance principles are adhered to. The annual update of the Oxfordshire Code of Corporate Governance was last approved by Audit & Governance Committee in March 2025. Appendix B of the report identifies evidence that demonstrates that the council is delivering good governance.</p>		GREEN
E	<p>The Financial Management style of the authority supports financial sustainability</p>	<p>Control over expenditure and prudent use of contingency and other funding was demonstrated in the year end underspend of £12,8m in 2024/25 and the forecast use of contingency (£7.3m) to manage service pressures in 2025/26. Directors are expected to manage within the budget available to them and take action where necessary to do that. However, the use of data and improved reporting to inform service management and needs further development. For example, implementation of a new dashboard to predict expenditure for Children's Services.</p> <p>The cumulative High Needs DSG deficit has grown significantly from £92.3m at 31 March 2025 to a forecast of around £160m in 2025/26 despite on-going action taken through the Deficit Management Plan. Continued increases in demand and inflationary pressures are proving to be considerably more significant than reductions in expenditure</p>	<p>A draft Financial Management Strategy has been developed alongside the redesign of Financial & Commercial Services. The strategy will be finalised and agreed by SLB and following that an implementation plan will be developed and implemented from early 2026.</p> <p>A new data team has been established through the redesign of Financial & Commercial Services which went live in December 2025. This has created capacity to focus on improving data and reporting.</p>	AMBER

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		<p>that can be achieved through efficiencies and demand management. There is therefore a significant risk that deficits will continue to increase. Based on national guidance funding responsibility for High Needs SEND was expected to transfer to Central Government from 1 April 2028 when the statutory over-ride ends. An update from the government on the future management of both cumulative and future deficits is expected in the Final Local Government Finance Settlement.</p>	<p>The Financial & Commercial Services redesign has created the role of Commercial Partners from December 2025 onwards. People Partners are in place following the redesign of HR and Cultural Change. The intention is to work more closely together as a group of business partners to provide more strategic and aligned advice and support to services.</p>	
<p>3. Long to Medium-Term Financial Management</p>				
F	<p>The authority has carried out a credible and transparent financial resilience assessment</p>	<p>A review of the 2025/26 CIPFA Financial Resilience index has been undertaken and the assessment will be included in the Financial Strategy (section 4.5 of the Budget & Business Planning Report to Cabinet in January 2026). The Financial Strategy also includes a suite of performance indicators against which financial performance is measured during the year and reported through the Business Management & Monitoring Reports to Cabinet. These measures include the forecast level of General Balances against the minimum risk assessed level for balances taking into account the latest monitoring position in the current year and the forecast achievement of savings built into the budget. The Provisional Local Government Settlement for 2026/27 indicates that funding reductions of over £30m will be required by 2028/29. The forecast cumulative deficit for High Needs DSG will be around £160m by the end of 2025/26 and continues to increase. There is a deficit management plan in place to manage the increase. Measures include new special school places, implementation of a new banding system, savings</p>	<p>While further updates from the Government are awaited sustained action will need to be taken to manage and mitigate the impact of High Needs DSG deficits on the council's financial resilience.</p> <p>The leadership team will need to identify options to manage a significant reduction in funding over the next three years and focus on managing demand and expenditure and achieving savings.</p>	GREEN

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		<p>through contract management and a review of internal services and the use of agency staff. Further guidance from the government on the treatment of cumulative and future deficits is expected as part of the Local Government Finance Settlement for 2026/27.</p>		
G	<p>The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members</p>	<p>The Financial Strategy and MTFS outline the financial challenges and opportunities facing the council over the medium term and set out how action is being taken to manage expenditure within the available funding. They also explain where further action is required.</p> <p>The Capital & Investment Strategy and the Capital Programme both cover a 10-year period. The Capital & Investment Strategy sets out the long-term context in which capital expenditure and investment decisions are made and articulates how the council's capital investment will help achieve the council's vision and priorities as well as respond to demographic change.</p> <p>While different budget scenarios have been discussed with SLB and Cabinet uncertainty about the impact of Funding Reform / High Needs DSG deficits and Local Government Reform has made future modelling challenging leading up to the publication of the Local Government Finance Settlement for 2026/27 in late December 2025.</p> <p>Updates on High Needs DSG are reported through the Business Management & Monitoring Reports and as part of the Financial Strategy. Based on national guidance funding responsibility for High Needs SEND was expected to transfer to Central Government from 1 April 2028 when the statutory over-ride ends. An update from the government on the future management of both cumulative and future deficits is expected in the Final Local Government Finance Settlement. Updates on this have been shared as part of the 2026/27 budget process.</p>	<p>Options to manage the impact of funding reductions over the medium term will be developed and discussed with members from early 2026 onwards so that decisions and actions can be taken in advance of setting the budget for 2027/28</p> <p>MHCLG will set out the plans for managing the historic High Needs deficits as part of the Final Local Government Finance Settlement in February 2026. Further action to manage the deficit may be required once this position becomes clear.</p>	GREEN

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		All councillor briefings on funding reform and the implications for the council are provided as part of the budget process providing opportunity for questions and other feedback.		
H	The authority complies with the CIPFA “Prudential Code for Capital Finance in Local Authorities”	The Capital & Investment Strategy is updated annually and agreed by Council alongside the Capital Programme, Treasury Management Strategy, Annual Investment Strategy and Minimum Revenue Provision Policy. The Capital Programme is monitored monthly with reports produced quarterly for the Strategic Capital Board and Cabinet. Quarterly Treasury Management reports are taken to Audit & Governance Committee, Cabinet and Council, including monitoring of Prudential Indicators. The ratio of financing costs to the net revenue stream is forecast to remain within at around 5% over the medium term with a recommended limit of 5.5%. The future affordability of any proposed new borrowing is a key consideration within the Budget & Business Planning process.		GREEN
I	The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans	The council has an integrated Business and Budget Planning Process with a multi-year Medium Term Financial Strategy linked to service plans. This is reviewed and updated each year with new future years added to ensure that the strategy covers at least three years. The MTFS for 2026/27 will cover the period 2026/27 – 2030/31 to enable a high level view of budgets that will be available following local government reform expected to be implemented from April 2028. Following the county council elections in May 2025 service plans have been reviewed to align with the priorities in the Strategic Plan for 2025 – 2028.	Service plans are being reviewed in 2026 to align with the new Strategic Plan, and to with the reduced level of funding available to the council from 2027/28 onwards.	GREEN
4. The Annual Budget				
J	The authority complies with its statutory obligations in respect of the budget setting process	The council produces an annual balanced budget and supporting documentation within the necessary timeframe.		GREEN
K	The budget report includes a statement by the CFO on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves	The CFO’s comprehensive Section 25 report accompanies the suite of Budget documents and includes a commentary on the adequacy of proposed financial reserves with reference to CIPFA’s Resilience Index as well as assessed compliance with the FM Code.		GREEN

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5.	Stakeholder Engagement and Business Plans			
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	<p>Following the county council election in May 2025, the county council engaged on a new Strategic Plan. This was part of a number of engagement activities that ran over the summer with residents, focused on their priorities and seeking their views on local government reorganisation. Activities included nine focus groups, four schools' sounding boards and a representative residents' survey.</p> <p>The strategic plan was agreed by Cabinet in October 2025 following consideration of this feedback. This feedback is also being used to inform the budget and business planning process. The strategic plan was approved by Council in November 2025.</p> <p>Additional engagement outputs from the 2025 annual representative residents' survey will also be considered by Cabinet as part of the budget process.</p>	Future proposals to manage expenditure in line with the available funding are likely to require formal consultation. This will either be undertaken during 2026/27 or as part of the budget process for 2027/28.	GREEN
M	The authority uses an appropriate documented options appraisal methodology to demonstrate the value for money of its decisions	<p>Key decisions requiring investment to deliver service improvements, deliver savings or invest or save opportunities require business case to aid decision making via the appropriate governance process (e.g., Strategic Capital & Commercial Board).</p> <p>More systematic business intelligence information and insight needed to underpin the Commercial Strategy and enable the council to demonstrate that all revenue and capital expenditure provides VfM is being developed.</p> <p>The requirements, system, standards and guidance for the development and approval of business cases is being considered as part of the implementation of the Commercial Strategy.</p> <p>The Commercial Transformation Programme includes a workstream which is developing a digitised business case process</p>	The redesign of Financial & Commercial Services which went live in December 2025 will improve capacity and capability to track and report VfM data and introduce a more commercial approach in line with the council's Commercial Strategy. New tools are in development to support the standardised and structured assessment of service delivery models. This will be coupled with the digitised business case process (due early 2026) and an enhanced decision-support tool to improve consistency and depth	GREEN

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			of climate and equalities impact assessments (due early 2026).	
6.	Monitoring Financial Performance			
N	The Leadership Team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability	<p>The regular Business Management and Monitoring Reports to Cabinet include performance, finance and risk so enable the council's leadership team and Cabinet to respond to emerging issues and to take action to manage those. The report format has been updated to focus on key issues and exceptions to ensure that challenge and action is focussed on the more significant issues</p> <p>The regular Capital Programme monitoring report includes updates on scheme activity, performance and risks.</p> <p>A data warehouse covering finance, purchasing and HR. has been developed and the majority of the data extraction from our hosted SAP System has been completed With the new team in Finance formally established in December 2025this is continuing to improve reporting and supporting data driven intelligence and decision-making.</p> <p>Stages 1-4 have been completed in 2025 and stage 5 is scheduled for delivery by end of the year and will continue into 2025/26.</p> <p>A Purchasing Improvement Workstream is automating purchasing tasks across feeder systems and streamlining the options available to buyers so that the correct shopping channel is clear and directs buyers to the right approach. This will reduce invoice and payment disputes and errors and maximise commercial opportunities with new purchasing routes. Phase 1 will be delivered by April 2026.</p> <p>Key enhancements to strengthen capital programme delivery include the introduction of a Pre-Delivery Portal, providing a centralised view of all capital projects prior to delivery and enabling early identification and resolution of barriers. A Strategic Pipeline Board will scrutinise new and developing projects, ensuring cross-service input and better alignment with organisational priorities. In addition, early funding for project development will allow small-scale allocations to</p>		GREEN

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		<p>make schemes "shovel-ready", ensuring timely progression when full resources become available. The recent development of a prototype prioritisation tool, a data-driven system designed to rank projects against strategic criteria, will be embedded within our governance framework and will ensure funding is directed towards the highest priorities. This is still in the early stages of development, but teams are working to ensure new ways of working are in place by April 2026</p> <p>Capital Monitoring will be developed further using outputs from the Project Portfolio Management (PPM) system</p> <p>A Strategic Risk Manager has been added to the structure as part of the Financial & Commercial Services redesign and is expected to be in post from early 2026.</p>		
O	The Leadership Team monitors the elements of its balance sheet that pose a significant risk to financial sustainability	The Business Management and Monitoring Reports to Cabinet include monitoring of key balance sheet items including balances, reserves, debtors, and cash (including the performance of Treasury Management).		GREEN
7. External Financial Reporting				
P	The CFO has personal and statutory responsibility for ensuring that the statement of accounts produced by the local authority complies with the reporting requirements of the "Code of Practice on Local Authority Accounting in the United Kingdom" (The Code)	<p>The annual accounts are produced in compliance with The Code and always received an unqualified audit opinion up to 2020/21.</p> <p>The statement of accounts for 2022/23 was published on 23 January 2024 following the resolution of the issues with the valuation of infrastructure assets. As a result of the delay, together with the wider requirements of the local audit reset the council's external auditors were not able to complete the detailed audit procedures that would be needed to obtain sufficient appropriate audit evidence to issue an unmodified audit report. Therefore, the council has received a disclaimed opinion on the 2022/23 financial statements.</p> <p>The 2023/24 accounts were published on 28 June 2024 and the audit opinion was received in February 2025. Since it was</p>		GREEN

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		not possible to have assurance over the brought forward balances from 2022/23 these accounts were also disclaimed. The 2024/25 accounts were published on 30 June 2025. Feedback on the accounts from external audit has been positive and they are expected to be signed off in early 2026.		
Q	The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions	The Strategic Leadership Board and Cabinet consider the outturn and year end variances in a Provisional Outturn Report to Cabinet each June. Where relevant this enables strategic financial decisions to be made early in the following financial year.		GREEN