

Wednesday, 20 November 2024

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AUDIT AND GOVERNANCE COMMITTEE

You are summoned to a meeting of the Audit and Governance Committee which will be held in Council Chamber, Council Offices, Woodgreen, Witney, Oxfordshire OX28 1NB on **Thursday, 28 November 2024 at 6.00 pm.**



Giles Hughes
Chief Executive

To: Members of the Audit and Governance Committee

Councillors: Carl Rylett (Chair), Ruth Smith (Vice-Chair), Joy Aitman, Andrew Beaney, Jane Doughty, David Jackson, Edward James, David Melvin, Elizabeth Poskitt, Nigel Ridpath and Sandra Simpson; Gemma Collings (Independent Member) and Richard Deuttenburg (Independent Member)

Recording of Proceedings – The law allows the public proceedings of Council, Executive, and Committee Meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted. By participating in this meeting, you are consenting to be filmed.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Democratic Services officers know prior to the start of the meeting.

AGENDA

1. **Apologies for Absence**
To receive any apologies for absence. The quorum for the Audit and Governance Committee is 4 Members.
2. **Declarations of Interest**
To receive any declarations from Members of the Committee on any items to be considered at the meeting
3. **Minutes of Previous Meeting (Pages 5 - 10)**
To approve the minutes of the meeting held on Thursday 26 September 2024.
4. **Participation of the Public**
To receive any submissions from members of the public, in accordance with the Council's [Public Participation Rules](#).
5. **Customer Complaints Policy & Procedure (Pages 11 - 42)**
Purpose:
The report presents a new customer complaints policy and process which complies with the new Ombudsman Complaint Handling Code for Member authorisation, and a revised Staff Personal Safety Policy

Recommendation:
That the Audit and Governance Committee resolves to:
 1. Approve the implementation of the new Customer Complaints Policy and Procedure.
 2. Note the revised Staff Personal Safety Policy.
Invited:
Cheryl Sloan - Business Manager, Governance, Risk & Business Continuity
6. **Treasury Management Mid-Term Report (Pages 43 - 56)**
Purpose:
To provide Members with an update on Treasury Management activity, the performance of internal and external funds and prudential indicators for the period 1st April 2024 – 30th Sept 2024.

Recommendations:
That the Audit and Governance Committee resolves to:
 1. Note the contents of the report
Invited:
Sian Hannam - Treasury Accountant
Madhu Richards - Director of Finance

7. **Internal Audit (Pages 57 - 76)**

Purpose:

To present a summary of the audit work concluded since the last meeting of this Committee.

Recommendations:

That the Audit and Governance Committee resolves to:

- I. Note the report.

Invited:

Jaina Misty – Senior Auditor (joining remotely)

Madhu Richards - Director of Finance

8. **Strategic Risk Register (Pages 77 - 84)**

Purpose:

The report brings to Members the current version of the Strategic Risk Register for information and assurance that risks to the Council are being managed and appropriate actions are being taken to mitigate risk.

Recommendations:

That the Audit and Governance Committee resolves to:

- I. Note the report.

Invited:

Cheryl Sloan - Business Manager Governance, Risk & Business Continuity

9. **Audit and Governance Committee Work Programme 2024/25 (Pages 85 - 88)**

Purpose:

For the Committee to review and note its work programme for the remainder of 2024/25.

Recommendation:

That the Audit and Governance Committee resolves to:

- I. Note the Committee's Work Programme for 2024/25.

(END)

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Public Document Pack Agenda Item 3

WEST OXFORDSHIRE DISTRICT COUNCIL

Minutes of the meeting of the **Audit and Governance Committee**

Held in the Council Chamber, Council Offices, Woodgreen, Witney, Oxfordshire OX28
1NB at 6.00 pm on **Thursday, 26 September 2024**

PRESENT

Councillors: Carl Rylett (Chair), Ruth Smith (Vice-Chair), Jane Doughty, David Jackson, Edward James, David Melvin, Elizabeth Poskitt and Sarah Veasey

Officers: Madhu Richards, Director of Finance; Georgina Dyer, Chief Accountant; Lucy Cater, Head of Internal Audit; Emma Cathcart, Head of Service, Counter Fraud and Enforcement; Cheryl Sloan, Business Manager Governance Risk and Business Continuity; Stephen Jenner, Administrative Assistant, Freedom of Information; Andrew Brown, Business Manager Democratic Services and Deputy Monitoring Officer; Anne Learmonth, Democratic Services Officer.

Charlie Flemming, External Auditor, Bishop Flemming Auditors.

Apologies for Absence

Apologies for absence were received from:

Councillors; Joy Aitman and Andrew Beaney. Councillor Sarah Veasey substituted for Councillor Beaney.

Andrea McCaskie, Director of Governance.

Independent Persons; Richard Deuttenburg and Gemma Collins.

Declarations of Interest

There were no declarations of interest received.

Minutes of Previous Meeting

The minutes of the meeting held on 25 July 2024 were approved and signed by the Chair as a correct record.

The Committee requested further information regarding supernatural bonds and what the long-term values would be. The Chief Accountant agreed to follow this action up and feedback to the next Committee

The Committee commented on actions from the previous meeting and acknowledged the glossary of terms as being an excellent resource.

Participation of the Public

There was no participation of the public.

The Final Audit Finding and Statement of Accounts 2022/23

Madhu Richards, the Director of Finance, introduced the report that presented members with the final audit and statement of accounts 2022/2023.

It was explained that the first draft of the report was presented to the Committee on 19 March 2024, where 90% of the report had been completed. Grant Thornton had attended the meeting on 19 March to go through the findings. Delegated authority was then given to

Audit and Governance Committee

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Madhu Richards in consultation with the Chair of the Committee and the Executive Member for Finance, Councillor Alaric Smith, to sign off the final report. The report had been signed off on 20 August. The final version was for the Committee to view in its totality.

It was noted that on page 30 a bullet point stated work was still in progress. The Director of Finance confirmed that the report was complete, and the comment was a typo.

RESOLVED that the Audit and Governance Committee **AGREED** to:

1. Note the report.

Treasury Management QI Report

Georgina Dyer, Chief Accountant. introduced the report that presented members with the Treasury Management QI Report.

It was explained that there was an over budget revenue return from investments in the first quarter of the year.

It was to be noted on P172, 7.2, table 8; Debt and the Authorised Limit and Operational Boundary, that there was a difference between the figures in operational boundary and authorised limit columns. The Chief Accountant confirmed that the figures were linked to the investment recovery strategy.

RESOLVED that the Audit and Governance Committee **AGREED** to:

1. Note the report.

External Audit Plan - Year Ended 31 March 2024

Madhu Richards, the Director of Finance introduced the report that presented members with the External Audit Plan, Year Ended 31 March 2024. Madhu Richards introduced Charlie Flemming from Bishop Flemming, external auditors.

Charlie Flemming explained that Bishop Flemming had taken over the role of the Council's external auditor and would be working with West Oxfordshire District Council closely. There would be an audit plan strategy created to enable work to be done with the deadline of October 2024. There had been a delay with Pensions funds auditor however Charlie Fleming expressed that Bishop Flemming would be working closely with them to prevent any further delays. As part of the plan strategy there would be checks on material balances and there would be heightened procedures when looking at risks. Bishop Flemming was looking forward to working with West Oxfordshire District Council going forwards.

It was to be noted that the report was well presented and easy to read. Concerning the move from Publica and pensions for staff, there were no complications expected when working with the Pensions Team to complete the move. On page 209 there was a query on the PSAA scale fee 2023/24 as the figure was TBC. It was explained that PSAA would be confirming the figure as there was an additional element to account for due to changes to the auditor standards and the fee.

RESOLVED that the Audit and Governance Committee **AGREED** to:

1. Note the report.

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Internal Audit Progress Report

Lucy Cater, Head of Internal Audit, introduced the report that presented members with the Internal Audit Progress Report.

It was explained that this agenda item was the usual update from the internal audit team and gave the progress on the current work being done. It also gave an update on the progress of actions. There were 2 completed reports within the agenda pack.

It was to be noted that the reports clearly showed the broad range of work covered across the Council. When looking at the criteria for levelling up it was explained that the criteria was set by the Government and a report would be presented at the next Audit and Governance Committee. It was noted that emergency planning training was in place along with workshops for parish councils. There was also a request that responsible officers provide updates, and it was confirmed that there would be a Property Services update at the next meeting.

RESOLVED that the Audit and Governance Committee **AGREED** to:

- I. Note the report.

CFEU Update Report

Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit, introduced the report that presented members with the CFEU Update Report.

It was explained that work covered in the report included the signposting of staff regarding fraud scams. The team had developed policies and carried out verification work when looking at the Shared Prosperity Fund. Also covered was The National Fraud initiative, council tax for single persons and the housing waiting lists with a review of banding. This was to make sure the right people were being supported and helped. Other teams the report covered were Environmental residential services, ERS, the Council Tax Team and HR.

It was to be noted that work done on the debt recovery from Business Grant Scheme had been ongoing. Not all funds had gone back to central government.

RESOLVED that the Audit and Governance Committee **AGREED** to:

- I. Note the report.

Annual Local Government Ombudsman Letter

Cheryl Sloan, Business Manager for Governance Risk and Business Continuity, introduced the report that presented members with the Annual Local Government Ombudsman Letter.

The Business Manager introduced Stephen Jenner, Administrative Officer in the Freedom of Information team. It was explained that of the 4 Ombudsman complaints from the financial year 2023/2024, 3 had been investigated and none upheld. One complaint was referred back to the Council to ensure it went through the three stage process. In total 78 complaints had been made but only 4 were referred to the Local Government and Social Care Ombudsman. A new code was being introduced to deal with complaints and a report would be brought to the next Audit and Governance Committee to explain the changes and new policy.

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It was noted that the work on the report and the results were an excellent outcome. Of those complaints that did not meet the criteria they were still followed up under the complaints process.

Action Point: Comms Team to consider communicating the positive results of the report.

RESOLVED that the Audit and Governance Committee **AGREED** to:

1. To note the report.

Annual Summary of Member Conduct Complaints

Andrew Brown, Deputy Monitoring Officer, introduced the report that presented members with the Annual Summary of Member Conduct Complaints.

It was explained that the report covered the last 12 months up until 31 August 2024 and included complaints made against district, town and parish councillors within the district. Most complaints were based on issues around disrespect. As a general rule, complaints were resolved at the lowest appropriate level.

Learnings and conclusions had been taken from the complaints that progressed to the local hearing stage and these had informed the review of the complaint handling arrangements and Standards Sub-Committee procedure rules. The initial assessment criteria had been created which included tests regarding disrespect and bullying. Also, gender-neutral language would be used throughout the documents. It was considered that these and other changes would strengthen the current processes in place.

It was noted that the criteria including tests were a positive addition. The use of character witnesses was agreed to be important at hearings however it was noted that evidence presented in reports would cover witnesses' statements and hearsay evidence would need to be considered carefully by the Sub-Committee.

The Chair proposed to:

1. Note the report;
2. Recommend to Council the adoption of the revised Complaint Handling Arrangement (Annex A); and
3. Recommend to Council the adoption of the revised Standards Sub-Committee Procedure Rules (Annex B) following a review undertaken by officers and the three Independent Persons.

This was seconded by Councillor Ruth Smith, was put to the vote and unanimously agreed by the Audit and Governance Committee.

The Audit and Governance Committee **AGREED** to:

1. Note the report;
2. Recommend to Council the adoption of the revised Complaint Handling Arrangement (Annex A); and
3. Recommend to Council the adoption of the revised Standards Sub-Committee Procedure Rules (Annex B) following a review undertaken by officers and the three Independent Persons.

Audit and Governance Committee Work Programme 2024/25

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The Committee was asked to note the Work Programme 2024/25.

Clarification was requested on whether the Provisional Member Induction and Training Programme 27 March 2025 was to be approved by the Audit and Governance Committee. An annual report covering Member Training would be brought to the Committee and not include induction of Members. This was due to no elections in the district being held in 2025.

RESOLVED that the Audit and Governance Committee **AGREED** to:

- I. Note and update where necessary the Work Programme 2024/25.

The Meeting closed at 6.51 pm

CHAIR

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 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and date of Committee</p>	<p>AUDIT AND GOVERNANCE COMMITTEE – 28 NOVEMBER 2024</p>
<p>Subject</p>	<p>NEW CUSTOMER COMPLAINTS POLICY AND PROCEDURE INC. REVISED STAFF PERSONAL SAFETY POLICY</p>
<p>Wards affected</p>	<p>All</p>
<p>Accountable member</p>	<p>Cllr Andy Graham, Leader of the Council Email: andy.graham@westoxon.gov.uk</p>
<p>Accountable officer</p>	<p>Giles Hughes, CEO Email: giles.hughes@westoxon.gov.uk</p>
<p>Report author</p>	<p>Cheryl Sloan, Business Manager, Governance, Risk & Business Continuity Email: cheryl.sloan@publicagroup.uk</p>
<p>Summary/Purpose</p>	<p>This report presents a new customer complaints policy and process which complies with the new Ombudsman Complaint Handling Code for Member authorisation, and a revised Staff Personal Safety Policy</p>
<p>Annexes</p>	<p>Annex A – Customer Complaints Policy and Procedure Annex B – Staff Personal Safety Policy Annex C – Equality Impact Report</p>
<p>Recommendation(s)</p>	<p>That the Audit and Governance Committee resolves to:</p> <ol style="list-style-type: none"> 1. Approve the implementation of the new Customer Complaints Policy and Procedure. 2. Note the revised Staff Personal Safety Policy.
<p>Corporate priorities</p>	<p>All</p>
<p>Key Decision</p>	<p>No</p>
<p>Exempt</p>	<p>No</p>
<p>Consultees/ Consultation</p>	<p>NA</p>

1. BACKGROUND

- 1.1** In February 2024, following a consultation process, the Local Government and Social Care Ombudsman ('the Ombudsman') launched a new Complaint Handling Code ('the Code').
- 1.2** The purpose of the Code is to enable organisations to resolve complaints raised by individuals promptly, and to use the data and learning from complaints to drive service improvements. It will also help to create a positive complaint handling culture amongst staff and individuals.
- 1.3** Local councils are encouraged to adopt the Code as soon as they are able to do so. The Ombudsman intend to start considering the Code as part of their processes from April 2026 to give local councils the opportunity to adopt the Code successfully into working practices.
- 1.4** In addition, during the first two years the Ombudsman will be working with a number of pilot councils to understand the impact of the Code and provide further guidance to the sector.
- 1.5** This West Oxfordshire District Council new Complaints Policy and Procedure ('the Policy') has been written in conjunction with the new Code and will ensure that the Council is compliant with the Code ahead of April 2026. Also included is a revised Staff Personal Safety Policy which feeds into this Policy and is recommended by the Ombudsman.
- 1.6** The recommendation is to implement the new Policy from 1 April 2025.

2. OVERVIEW

- 2.1** In February 2024, following a consultation process, the Ombudsman launched a new Complaint Handling Code and local councils were encouraged to adopt the Code as soon as they are able to do so. The Ombudsman intend to start considering the Code as part of their processes from April 2026 to give local councils the opportunity to adopt the Code successfully into working practices.
- 2.2** The council's current complaints process has three stages to its' internal complaints process as detailed below. Once this is exhausted, if the complainant remains unsatisfied with the response provided, it is at this point that they can refer their complaint to the Ombudsman.
 - Stage 1: Service Area Response
 - Stage 2: Independent Review
 - Stage 3: Appeal and final decision
 - Ombudsman
- 2.3** The new complaints Policy as set by the Ombudsman Code has a two-stage internal process:
 - Stage 1: Service Area Response
 - Stage 2: Appeal and final decision
 - Ombudsman

2.4 The other key changes which are being implemented through the Code which is attached at Annex A include:

- A clear definition of a complaint and the difference between a service request and a complaint
A definition is found within the Policy
- Ensuring accessibility and awareness
This is detailed within the new Policy in terms of how a complaint can be raised and how we will publish and communicate the Policy, Procedure and complaints performance
- Setting clear timescales for responses and extensions
These are in line with our current response times and are detailed within the Policy.
- Example remedies
A list of potential remedies has been included in the Policy.
- Improved performance reporting and self-assessment against the Code
How complaints will now be reported is detailed in the Policy. An annual report will be tabled at the Audit and Governance Committee
- Scrutiny and oversight
The code requires defined roles and responsibilities. These have been defined within the new policy as:

Senior Complaint Executive	Chief Executive Officer / Head of Paid Services
Member responsible for complaints	Chair of the Audit and Governance Committee
Complaint Officer	Business Manager, Governance, Risk and Business Continuity

2.5 Also included within this report is a revised Staff Personal Safety Policy which has been reviewed to ensure that there are tighter controls around how customers and properties are placed on a register, the removal from the register, evidence recording and access which is attached at Annex B.

2.6 A failure to comply with the Code may result in the Ombudsman making a finding of maladministration where local councils policies and procedures depart from the Code without sufficient explanation. The Ombudsman may also make a finding of maladministration where a local council, without good reason, does not meet the standards in the Code when responding to an individual complaint.

3. ALTERNATIVE OPTIONS

- 3.1 For the reasons set out in paragraph 2.6 above it is not recommended that the current Complaints Policy is not updated and revised in line with the Ombudsman's Code.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no financial implications arising from this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from this report.

6. RISK ASSESSMENT

- 6.1 If the Council does not adopt a new customer complaints policy in line with the Code it will have to provide a suitable explanation to the Ombudsman which may be deemed as maladministration.

7. EQUALITIES IMPACT

- 7.1 An equalities impact assessment is included with this report and attached at Annex C.

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 8.1 There are no climate or ecological emergency implications arising directly from this report.

9. BACKGROUND PAPERS

None.



Complaints Policy and Procedure

Document Control			
Document Title	Complaints Policy and Procedure		
Version Number	1	Author/ Owner	Business Manager for Governance, Risk and Business Continuity
Date Approved	DRAFT	Document Status	DRAFT
Effective Date	TBC	Approved by	
Previous version		Date of Next Review	

Version Control			
Version	Author	Date	Changes

If any updates are required, please submit to the Business Manager, Governance for inclusion and approval.

1. Background

The Joint Complaint Handling Code ('the Code') was launched in February 2024 by the Local Government and Social Care Ombudsman. The Code has been issued as “advice and guidance” for all local councils in England under section 23(12A) of the Local Government Act 1974. This means that councils should consider the Code when developing complaint handling policies and procedures and when responding to complaints. If a council decides not to follow the Code, the Ombudsman expects the council to have a good reason for this.

Local councils are encouraged to adopt the Code as soon as they are able to do so. The Ombudsman intends to start considering the Code as part of its' processes from April 2026.

The purpose of the Code is to enable complaints raised by individuals to be resolved quickly, and to use the data and learning from complaints to drive service improvements. It is also in place to help create a positive complaint handling culture amongst staff and individuals.

The Code is issued under the Local Government and Social Care Ombudsman's powers to provide “guidance about good administrative practice” to organisations under section 23(12A) of the Local Government Act 1974.

The Local Government and Social Care Ombudsman may consider failure to comply with the Code as maladministration or service failure.

The Local Government and Social Care Ombudsman considers that the Code applies to all Local Authorities in England, as well as other specified bodies. The Code does not replace any statutory complaint processes such as The Children Act 1989 Representations Procedure (England) Regulations 2006 or Local Authority Social Services and National Health Service Complaints (England) Regulations 2009.

Our Policy has been written to ensure compliance with the Code.

2. Introduction

West Oxfordshire District Council (WODC) aims to embrace complaints through increased transparency, accessibility, and complaint handling governance. We want to demonstrate that individuals are at the heart of our service delivery and good complaint handling is central to that. There are many benefits to be gained from having an effective and efficient complaints process including, but not limited to:

- promoting a positive relationship between the Council and service users;

- enabling an issue to be resolved before it becomes worse. Issues not resolved quickly can take significant resources and time to remedy;
- creating staff ownership, decision-making, and engagement through staff involvement in complaint resolution;
- providing senior staff with essential insight into day-to-day operations, allowing them to assess effectiveness and drive a positive complaint handling culture;
- ensuring the complaint data is collected to inform key business decisions to drive improvement in service provision.

3. Defined roles and responsibilities

The following are defined roles under this policy:

Senior Complaint Executive	Chief Executive Officer / Head of Paid Services
Member responsible for complaints	Chair of the Audit and Governance Committee
Complaint Officer	Business Manager, Governance, Risk and Business Continuity

4. Definition of a complaint

The Code defines a complaint as *“an expression of dissatisfaction, however made, about the standard of service, actions or lack of action by the Council, its own staff, or those acting on its behalf, affecting an individual or group of individuals.”*

West Oxfordshire District Council has adopted this definition.

There is a difference between a Service Request and a complaint. The Code defines a service request as *“a request from an individual to the Council requiring action to be taken to put something right”*.

Service requests are not complaints but may contain expressions of dissatisfaction. The council will not treat service requests as complaints and will aim to deal with the service request before a complaint is made. The Council will ensure that service requests are recorded, monitored and reviewed regularly.

However, should an individual express dissatisfaction with the response to their service request, even if the handling of the service request remains ongoing, a complaint may be raised.

5. Making a Complaint

In order to ensure our complaints process is accessible to all and compliant with the Equalities Act 2010, a complaint can be raised in anyway and with any member of staff, however, we would encourage using the following channels:

- letting us know by clicking the 'Make a Comment' button on the website [Comments and complaints - West Oxfordshire District Council](#)
- [Contact us - West Oxfordshire District Council](#);
- visiting us in person at our Council Offices;
- contacting your local Councillor;
- writing to us at: West Oxfordshire District Council, Woodgreen, Council Offices, Witney, OX28 1NB

Where dissatisfaction is expressed through surveys, social media pages etc, we will not automatically classify these as a complaint but where possible will take steps to advise individuals and/or residents how they may pursue a complaint should they wish too.

Individuals may have a suitable representative deal with their complaint on their behalf and be represented or accompanied at any meeting with the organisation.

5.1 Exemptions from this complaints process

The West Oxfordshire District Council will accept a complaint unless there is a valid reason not to do so. Each complaint will be considered on its own merits, however, there are certain matters we cannot usually consider under the complaints policy, this includes:

- where you have, or had, a right to appeal or take legal action. This may include a tribunal (such as a Housing Benefits Appeal), [Housing Benefit](#) and [Council Tax Support](#) or [planning appeals](#)
- where the complainant is challenging a planning judgement or decision not to take enforcement action
- where the complaint is challenging a licensing or other quasi-judicial decision, where legal rights of challenge exist e.g. via appeal to the magistrates *court*
- It is a personnel matter (such as your employment or disciplinary issues)
- complaints regarding the handling of Freedom of Information requests
- complaints regarding Data Protection
- complaints about the [conduct of elected members](#)
- a service failure or request for service, for example, a missed bin
- You have left it more than 12 months since knowing about the problem

If we decide not to accept a complaint, an explanation will be provided to you setting out the reasons why the matter is not suitable for the complaints process and your right to take that decision to the relevant Ombudsman.

6. Complaints process

6.1 Acknowledgement

Within five working days of receipt of a complaint, we will acknowledge and log your complaint and advise you whether or not it falls within the scope of the complaints process (please see 51. Exemptions). Where it is accepted as a valid complaint it will then move onto a Stage 1 Response.

If we decide not to accept a complaint, an explanation will be provided to you, setting out the reasons why the matter is not suitable for the complaints process, and your right to take that decision to the relevant Ombudsman. Each complaint will be considered on its own merits.

6.2 Stage 1 Response

A review of your complaint will be undertaken by an Operational Manager within the Service Area to which your complaint relates. A response will be provided within 10-working days from the date that we advised you that the complaint was valid, however, consideration will also be given to individuals' vulnerability and risk as to whether a complaint needs to be resolved more quickly, where possible.

We will decide whether an extension to this timescale is needed when considering the complexity of the complaint and then inform the complainant of the expected timescale for a response. Any extension will be no more than 10-working days without a valid reason, and the reason(s) will be clearly explained to the complainant. If we extend the timescale, we will provide the complainant with the details of the relevant Ombudsman.

Our employees will deal with each complaint on its own merits, act independently and with an open mind, give the individual and/or resident a fair chance to set out their position, take measures to address any actual or perceived conflict of interest, and consider all relevant information and evidence carefully.

Where a complaint covers more than one service area, we will allocate to a 'lead service' area who will co-ordinate a single response.

Individuals and/or residents do not have the right to specify who they would like to investigate their complaint.

On rare occasions the council may appoint an external investigator if it is unable to identify a suitable officer internally to respond to the complaint. In this event, the council will set out

its reasons for doing so. This policy does not give individuals and/or residents the right to request one.

Your stage 1 response we will confirm the following in writing;

- a) the complaint stage;
- b) the complaint definition;
- c) the decision on the complaint e.g., whether the complaint is upheld or not;
- d) the reasons for any decisions made;
- e) the details of any remedy offered to put things right;
- f) details of any outstanding actions; and
- g) details of how to escalate to either stage 2 or the LGO

If any aspect of your complaint is upheld, your complaint will be recorded as upheld in totality.

Should you raise additional complaints during the investigation, these will be incorporated into your stage 1 response if they are related, and your stage 1 response has not been issued. If your stage 1 response has been issued, the new issues are unrelated to the issues already being investigated, or it would unreasonably delay the response, the new issues will be logged as a new complaint.

6.3 Stage 2 Review

If after receiving a stage 1 response you remain dissatisfied, you can escalate your complaint to stage 2 of our process.

Requests to escalate your complaint should ideally be made in writing by emailing customer.feedback@westoxon.gov.uk, however, your complaint can be escalated in any of the following ways:

- letting us know by clicking the 'Make a comment' button on the website [Contact us - West Oxfordshire District Council](#)
- visiting us in person and speak to any member of the team
- Contacting your local Councillor
- writing to us at: West Oxfordshire District Council, Woodgreen, Council Offices, Witney, OX28 1NB
- Using any of our social media channels

To escalate your complaint to Stage 2, this must be completed within 14 days of the date of receipt of your stage 1 response. It is not a requirement for you to set out why you remain dissatisfied when you request an escalation, we will make reasonable efforts to understand

why you remain unhappy, however if you are able to provide any additional information as to why you remain unhappy, this will assist the council with responding.

Requests for stage 2 will be acknowledged and logged within five working days of the escalation request being received and will set out the Council's understanding of any outstanding issues and the outcome the individual is seeking. Upon receipt of a stage 2 request, an investigation into the complaint will be undertaken by the Complaint Officer or a member of the Complaints Team who will be independent of the service area to which your complaint relates and is a different officer who responded at stage 1. If your complaint relates in any way to the Complaints Team, it will be allocated to another service area manager to review.

The stage 2 process will be a review of the adequacy of the stage 1 response, as well as any new and relevant information not previously considered.

A response will be provided within 20 working days from receipt of your request to escalate your complaint to stage 2. If for any reason we are unable to provide a response within 20 working days we will advise you of this in writing, the reason(s) for the extension and will inform you of the expected timescale for the response. This will also provide you with the contact details for the Ombudsman.

Your Stage 2 response will confirm the following in writing:

- a) the complaint stage;
- b) the complaint definition;
- c) the decision on the complaint;
- d) the reasons for any decisions made;
- e) the details of any remedy offered to put things right;
- f) details of any outstanding actions; and
- g) details of how to escalate the matter to the relevant Ombudsman Service if the individual remains dissatisfied.
- h) If a complaint is upheld at stage 1, and the stage 2 response agrees with those findings, the complaint must be recorded as upheld. This is the case even if the stage 2 response finds no fault in the way the stage 1 complaint was handled.

Stage 2 is the organisation's final response, details of how to escalate the matter to the relevant Ombudsman Service if you remain dissatisfied will be provided.

If your complaint is handled by a third party (e.g. a contractor) or independent adjudicator at any stage, it will form part of this two stage complaints process. You will not be required to go through two complaints processes.

7. Local Government Ombudsman

Once you have exhausted the complaints process, if you remain dissatisfied, you can refer your complaint to the [Local Government Ombudsman](#).

8. Outcomes and Remedies

Where something has gone wrong, we will acknowledge this and set out the actions we have already taken, or intend to take, to put things right depending on the individual circumstances. These can include, but are not limited to:

- Apologising;
- Acknowledging where things have gone wrong;
- Providing an explanation, assistance or reasons;
- Taking action if there has been delay;
- Reconsidering or changing a decision;
- Amending a record or adding a correction or addendum;
- Providing a financial remedy;
- Changing policies, procedures or practices.

The remedy will reflect the impact on the individual as a result of any fault identified and will clearly set out what will happen and by when. We will ensure that any remedy proposed will be followed through to completion.

9. Self-assessment, reporting and compliance

We will produce an annual complaints performance and service improvement report which will be presented at the Councils Audit and Governance Committee. This will include:

- a) the annual self-assessment against the Code to ensure our complaint handling policy remains in line with the Code requirements.
- b) a qualitative and quantitative analysis of the Council's complaint handling performance which will also include a summary of the types of complaints the Council has refused to accept;
- c) any findings of non-compliance with the Code;
- d) service improvements made as a result of the learning from complaints;
- e) presentation of the annual report about the Council's performance from the Ombudsman; and
- f) any other relevant reports or publications produced by the Ombudsman in relation to the work of the Council.

The report and any response by the relevant Committee will be published on the Council website under Council Meetings and Minutes, and will also be made available under the Complaints Section of the Council Website.

If the Council undergoes a significant restructure, merger and / or change in procedure, a self-assessment will be carried out to assess any potential impact on service users.

If we are unable to comply with the Code due to exceptional circumstances, such as a cyber incident we will inform the relevant Ombudsman, provide information to individuals who may be affected, and publish this on our website. We will provide a timescale for returning to compliance with the Code.

The Member are responsible for complaints will also receive regular updates:

- on the volume, categories, and outcomes of complaints, alongside complaint handling performance
- regular reviews of issues and trends arising from complaint handling; and
- the annual complaints performance and service improvement report

10. Review of Complaints Policy

This Policy will be reviewed every 3-years or when the Statutory Code is updated.

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Staff Personal Safety Policy

(Personal Safety Register – PSR)

Document Control			
Document Title	Staff Personal Safety Policy		
Version Number	1	Author/ Owner	Cheryl Sloan, Business Manager, Governance
Date Approved	DRAFT	Document Status	DRAFT
Effective Date		Approved by	
Previous version		Date of Next Review	

Version Control			
Version	Author	Date	Changes

If any updates are required, please submit to the Business Manager, Governance for inclusion and approval.

1. Purpose and Scope

Publica Group (Support) Ltd is a Wholly Owned Company which provides wide ranging services on behalf of its shareholders; Cotswold District Council, Forest of Dean District Council and West Oxfordshire District Council in office, customer facing and off-site environments. As a result, Officers, Councillors, and Contractors or partner staff meet and deal with members of the public in many different situations.

For the purposes of this policy, the term Council will be used and will cover Publica and its three Council shareholders: Cotswold District Council, Forest of Dean District Council and West Oxfordshire District Council.

The term "Council representatives" will be used to refer to Officers, District Councillors, Contractors, and partners completing work on behalf of the 'Council'.

The definition of a customer is, 'a person who contacts us for any reason, or is affected by anything we do'.

The Council is committed to providing the highest levels of customer service delivery and doing so in a way that gives all members of the public the right to be heard and respected.

Most contact with customers is a positive experience for everyone; however, there are occasions when a customer acts in a way that is not acceptable to the Council and its Council representatives. This policy sets out the Councils' definition of unacceptable behaviour and the Council approach to the minority of our customers whose behaviour has been assessed as being unacceptable.

This policy also sets out the definition for 'premise risk', as there are occasions when a residential or business premises has been identified as a potential risk to the safety of Council representatives that may visit.

The policy is intended to support and protect Council representatives when dealing with members of the public whose behaviour has been assessed as unacceptable or visiting high risk locations / premises. The policy sets out the various actions we may take in order to manage any instances of such behaviour and risk including maintaining a Personal Safety Register (PSR) of individuals whose behaviour has been assessed as unacceptable and premises that pose a risk.

Other supporting policies include:

- Customer complaints policy
- Equality Policy
- Lockdown procedures

2. Defining Unacceptable Behaviour

2.1 Abusive or offensive behaviour

Council representatives have the right not to suffer abusive, offensive, or threatening behaviour even when a customer is under stress.

Some example of unacceptable behaviour might include, but are not limited to:

- Abusive or offensive language; remarks of a sexual nature; racist language; homophobic or other discriminatory remarks
- Shouting
- Offensive gestures
- Verbal or physical threats
- Punching, kicking, head butting, spitting
- Bullying or intimidating behaviour
- Attempting to assault someone
- Using, brandishing or throwing weapons or objects aiming to inflict harm
- Stalking or other forms of harassment
- Publishing unacceptable information on social media, websites, newspapers, etc.

2.2 Unacceptable demands on services

Some customers may make unacceptable demands on services due to the amount of information they ask for, the nature and scale of service they expect and the number of approaches they make in relation to an issue(s). We recognise that in some cases this may be unintentional and what amounts to unacceptable demands will depend on the circumstances surrounding the particular issue(s) and the customer's behaviour.

Examples of unacceptable demands might include, but are not limited to:

- Demanding responses within an unreasonable timescale
- Insisting on seeing or speaking to a particular member of staff
- Sending the same or similar request to several members of staff
- Refusing to end a telephone call – and/or insisting on speaking to someone who is either not available or not the appropriate person (e.g. the Chief Executive)
- Requiring responses to correspondence where the content is malicious
- Sending the same or similar request on repeat occasions despite receiving a response

This and other types of contact can be viewed as unacceptable if it impacts significantly upon workloads and/or the capacity to deliver an effective service, for example, taking an excessive amount of employees' time to the disadvantage of other customers.

2.3 Unacceptable persistent contact

The Council recognises that some of our customers will not or cannot accept that the Council is unable to assist them further or provide a level of service other than that already provided. Customers may persist in disagreeing with the action or decision taken in relation to their concerns or they may contact the Council persistently about the same issue(s).

Examples of unacceptable persistent contact might include, but is not limited to:

- Persistent refusal to accept a decision that has been made in relation to their complaint
- Persistent refusal to accept explanations relating to what the Council can or cannot do

- Persistent refusal to follow the proper procedures explained to them in order to pursue their issue/concern
- Making an excessive number of telephone calls or visits to Council offices
- Sending an excessive number of emails, faxes or letters
- Continuing to contact the Council on the same issue(s) without presenting any new information
- Use of other names by the customer to try and access officers or District Councillors to raise the same issues

It is not necessarily the manner in which such customers communicate with the Council, but their persistence in doing so that goes beyond them being reasonably forceful or demanding. In certain instances, continuously contacting an individual member of staff or the Council with telephone calls, texts, emails etc. or other unacceptable persistent behaviour may be considered to be harassment.

2.4 Unacceptable behaviour whilst engaging in public expression of views or acts of civil disobedience on Council premises

Everyone has the right to access the services of the Council without disturbance. Our commitment is to deliver excellent service in a space that is welcoming and safe and we ask all our customers and visitors for their co-operation in maintaining this environment. The Council also recognises the importance of striking a balance between providing an opportunity for the lawful expression of views and opinions and unacceptable behaviour and actions that affect Council Representatives.

Some examples of unacceptable behaviour in these instances might include, but is not limited to:

- Using any foul, abusive, threatening, intimidating or discriminatory language or behaviour
- Harassing and/or bullying behaviour
- Disorderly conduct which can include, but is not limited to, causing a disturbance, shouting, causing a nuisance and/or otherwise hindering the day-to-day business of the Council, its Council representatives.
- Congregating in Council buildings and/or obstructing thoroughfares and emergency routes and access points and otherwise hindering the day-to-day business of the Council.
- Entering or attempting to enter restricted and/or non-public areas of the building
- Recording or photographing people without their permission
- Willful damage to any Council property, defacing or spoiling Council property and/or interfering with Council property
- Failing to follow instructions of Council employees or security staff when instructed to leave the premises.

The Council reserves the right to remove any person from its property and to take the necessary action to prevent any person/s from entering its buildings or property.

2.5 Premise Risk

Council representatives may be required to undertake visits to the home / community as part of their role, and these homes, premises or location could present a risk to Council representatives.

This could include the potential for a serious incident or the potential to place the individual at risk of harm, injury, disease, illness, loss, or damage.

Examples of potential property / premise risk could include, but is not limited to:

- A dangerous pet, such as a dangerous dog
- Violence or threats from other family members or other adults within the home
- Violence or threats from other residents / neighbours
- Sexual offenders
- Exposure to hazardous substances or severe domestic squalor in the home
- Structurally unsafe property
- Guns and weapons
- Issues relating to mental health or substance abuse
- Environmental hazards such as dark alleyways, tower blocks

3. Equality of access

Council representatives meet a diverse population, including vulnerable individuals.

Any restrictions imposed must take into account the customer's individual circumstances and ensure that customers are not prevented from accessing essential services. The policy and procedure are not a "one size fits all" approach.

Some customers, particularly those with mental health issues, medication that makes them forgetful, or dementia, may become fixated on a particular issue or not remember that they have already contacted the Council.

While the Council needs to avoid "diagnosing" customers, a sensitive approach is needed to ensure that the Council is acting appropriately in the way it is dealing with the customer, and not making its services inaccessible.

Please refer to the Council's Equality, Diversity & Inclusion Policy for further information.

4. Personal Safety Register (PSR)

The Council maintains a Personal Safety Register (PSR). This is a list of customers and / or addresses / properties that are considered to present some kind of risk to Council representatives.

4.1 Customers of Risk

The PSR is maintained to inform, support, and protect all Council representatives when interacting or preparing to interact with customers who may pose a risk.

Customers are informed of their inclusion on the PSR. They have a right of appeal against the decision to include them on the list.

Please see template letters for notifying customers of their inclusion on the PSR.

Each Business / Service Manager is responsible for monitoring the updating or removal of customers that their team has added to the PSR and for notifying customers accordingly.

To ensure the PSR register is kept up to date, and customers are not retained on the list for longer than stated, the PSR register will be reviewed at 6-monthly intervals by the Governance Group. This group will monitor any entries that remain on the list beyond their stated time.

The Governance Group includes the Monitoring Officer from each District Council, Business Manager Governance, Legal Services, Audit and Counter Fraud and Enforcement Unit (CFEU) who meet on a quarterly basis. Customers are informed of any extension to their entry or removal from the list.

4.2 Properties of Risk

The list of properties that are considered to present some kind of risk to Council representatives are recorded in the PSR. The PSR will state whether it is a customer or property risk or both.

Property information is provided by Council representatives and relevant third parties.

The properties of risk list will detail the reasons for the risk and appropriate personal data will be recorded. It will also provide, where appropriate any additional information, such as advice to attend the property in pairs. It is not mandatory to notify the owners of the property that they have been included on the PSR.

The properties of risk data will be added and removed in accordance with requirements and whether or not it is appropriate to do so. There may be some properties that are not removed from the register, whilst the occupier retains residency.

4.3 PSR access and markers

The Council keeps a single version of the PSR. This has 4 tabs which include:

- Customers
- Properties
- Request for a change to information including removal from the PSR
- Incident reporting for those already on the PSR

The PSR **must not** be reproduced, saved or separate lists or records kept by any individual or team.

Updates are made via forms which are accessible via the Council internal portals.

Viewable access to the PSR is restricted to those who require it for business need and requests for access will be made via a Business or Service Manager. Access should only be required for Council representatives who have regular contact with service users. Please see section 4.4 Council representatives without PSR access for those who do not have regular contact with service users.

Teams may add a marker on their own ICT systems to the customer record for an individual or property that is on the PSR. This marker is an indicator that the PSR needs to be referenced; personal information from the PSR must not be copied. This **MUST** be a marker that can be toggled on and off or removed with no record of it having been added.

When a customer and / or property is added, amended or removed from the PSR, council representatives who have access to the PSR will receive a notification that a change has been made to the PSR and will be requested to check the PSR and update any markers that they have on service area systems. It is the responsibility of individual teams to make their staff aware if they do not have access to the PSR.

Notes about a customer's PSR status must not be added to customer records unless they can be deleted at the time the customer is removed from PSR.

4.4 Council representatives without PSR access

The PSR list is restricted to those who need access on a regular basis, however, some Council representatives may need to access information from time to time if for example they are due to visit a property or have organised to meet a customer. In this instance, they should contact their Business Manager or Service Manager to ask them to check that the property and / or individual they are meeting prior to visiting is not on the list. This may include:

- Councillors
- Partner organisations such as Bromford and Ubico;
- contractors working on the Council's behalf
- Employee representatives who do not regularly meet with customers

4.5 Checking PSR

Before visiting or meeting any customer, Council representatives should check the PSR. If they do not have access, they can ask their Business Manager or Service Manager to check the PSR for them to ensure that the customer and / or property they are visiting does not pose a risk to them. This ensures both the safety of the Council representative and the customer.

The Council representative must ensure they adhere to the guidance set out in the PSR.

4.6 Engaging contacts with individuals on the PSR

Follow the advice on the PSR when handling contact with individuals on the PSR.

If there are restrictions and the customer has visited the office or phoned when banned, use the guidance in the **PSR Protocol: Managing customers who are on the PSR (Appendix 1)**.

The protocol also gives guidance when customers are restricted to contacting a specific Council representative but contact a different representative.

When submitting reports or requests for service for customers on the PSR to partners and contractors, include a brief note of any restrictions and cautions in place.

5. PSR Procedure

5.1 *Adding a customer to the PSR Register*

The policy and procedure are designed to support and protect Council representatives and not intended to replace emergency procedures.

In cases of threat or injury, contact the emergency services immediately.

When an incident occurs, the affected Council representative should notify their Business Manager or Service Manager and complete a written statement as soon as possible after the incident. This should include supporting evidence where available, such as witness statements, copies of correspondence or CCTV footage.

The Business Manager and / or Service Manager should review the incident and agree on the course of action to be taken (please see sanctions below). It is important that this is completed in a timely manner, as if the Council needs to contact the customer regarding their behaviour this should be done as soon as possible after the incident has occurred. If it is a complex case, support on the decision can be given from the Business Manager for Governance or HR.

If it is agreed that the customer should be added to the PSR. The customer should be notified (please see template letters). The Business Manager for the service area should write to the customer advising them of the decision to include them on the PSR and the sanction. The 'Registering Unreasonable Behaviour' online form must then be completed ([insert link](#)) which includes the requirement to upload evidence and a copy of the letter sent to the customer.

In addition, a Health & Safety incident form should be completed for any near miss, abusive or threatening language, accident, violent incident, dangerous occurrence or other incidents in respect of Council representatives ([insert link](#)).

5.1.1 Warning

In many cases the first action will be informal - letting the customer know that their language or behaviour is inappropriate and asking them to modify it. If this is successful, the action is noted on the customer record in the relevant service area. An example may be, if a customer has called the customer services team and has been verbally aggressive, the customer services officer should inform the customer that their behaviour is not appropriate.

If the informal approach does not work and the Council representative should notify their Service Manager and or Business Manager, provide a statement, and if appropriate, the service manager should issue a first written warning to the customer, without imposing restrictions (please see first written warning template letter).

A copy of the first written warning should be kept locally with the issuing team and disposed of after 6-months of issuing to the customer. In this case, the PSR form / register does not need to be completed as the customer is not being added to the register.

In the case of violence or serious threats, the warning stage will be bypassed.

5.1.2 Applying Customer Restrictions

Before imposing any restrictions, it is important to consider all the circumstances including whether the customer has a current formal complaint with the Council or has completed the complaints process. Please contact the complaints team if you need to check.

If the customer is unreasonably persistent with one service area but acts reasonably with another service area, this may either indicate that there is a genuine issue with the service provided or that any restrictions should only apply to contact with that service area.

The Council writes to the customer clearly explaining:

- the incident(s) leading to the restrictions;
- what restrictions are in place;
- the reasons why the decision has been made;
- what actions the Council will take if the customer does not abide by the restrictions;
- the right of appeal and the appeal procedure;
- when the decision will be reviewed.

The types of restrictions which could be applied include:

- Adding or amending the PSR appropriately.
- Limiting access to days and times.
- Requiring the complainant to communicate only with one named member of staff or email address.
- Ensuring that officers only visit the customer's home in pairs.
- Requiring the complainant to communicate by email only
- Agreeing with the customer the expected future behaviour on Council premises.
- Banning the customer from visiting any Council offices and Customer Service points
- Blocking a customer's social media account so that they are unable to tag or comment on Council posts.

In all cases, you must consider equality of access. As such, any restrictions imposed must take into account the customer's individual circumstances and ensure that customers are not prevented from accessing essential services as a result of being on the PSR. The policy and procedure are not a "one size fits all" approach.

Once the sanction has been agreed, the Business / Service Manager must write to the customer and complete the online form to register the customer onto the PSR. A copy of any statements and letters sent to the customer should be uploaded to the PSR. Add link to the form.

Please see template letters and link to PSR online form.

5.1.3 Property Restrictions

Restrictions on properties can be added to the PSR without notifying the resident. This is because we are not restricting their access to services, we are instead highlighting risks to the property, guidance for attendance or flagging when Council representatives should not visit homes, or if they do, with precautions e.g., no lone person visits.

Restrictions on properties do not require defined timescales as they can be left on indefinitely if the risk continues to exist e.g., relating to the resident, family, dangerous pet etc.

To add a property to the PSR, complete the PSR [online form](#).

5.1.4 Restriction periods

Incident	Expiry
Warning letter	6 months
Unreasonably persistent contact (not abusive or threatening)	1 year
Ongoing personal circumstances posing a potential risk to Council representatives	1 year
Verbal <u>abuse</u> where a person reasonably fears for their own or another's safety	1 year
Verbal <u>threat</u> where a person reasonably fears for their own or another's safety	1 year
Physical <u>violence</u> where there is no injury but a person reasonably fears for their own or another's safety (for example, damage to property)	2 years
Physical <u>assault</u>	4 years
Premises Risk	As appropriate

Restrictions for serious incidents have a longer expiry as the potential risk to Council representatives is higher.

PSR entries should be reviewed and updated by the Business Manager / Service Manager who added the entry onto the PSR. For example, if a Business Manager added a customer onto the PSR for 6-months, it is their responsibility to review the entry after 6-months and either extend or remove.

To ensure compliance to this policy, the PSR will be reviewed at 6-monthly intervals by the Governance Team to ensure no customers remain on the PSR beyond the timescales for which they have been added. If customers are found to remain on the PSR beyond the allocated timescales, the relevant Business / Service Manager will be notified and asked to review and update accordingly.

5.1.5 Appeal

Customers have the right to appeal the decision to add them to the PSR, including an external review by the Ombudsman.

The PSR entry and restrictions remain in place until the outcome of the appeal is decided. The appeal will be completed by the Business Manager for Governance or HR, or this can be completed by an Assistant Director / Director.

A note is added to the PSR entry to denote that the appeal is in progress.

Please use the appeal response template letters (upheld or overturned).

5.1.6 Reporting new incidents for customers already on the PSR

To capture repeat offences for customers who are already on the PSR, a new incident form is available to enable council representative to record repeat offences. If the “incident” is unreasonably persistent contact, then a single report can be completed covering multiple individual contacts.

Without evidence of further incidents, the customer will be removed from the PSR at their review date.

Please see link to the [reporting an incident for customers already on the PSR](#).

5.1.7 Updating details on the PSR

When a service team becomes aware that the details of a customer or property on the PSR have changed they must complete the [request a change to the PSR](#) form. This can be used to request changes to personal details, changes to the timescales that a customer or property is included on the PSR for, updating advice, or requesting removal (see 5.2). The Business Manager, Governance will review the request and will liaise with the completing manager before making the necessary changes.

Council representatives who have access to the PSR will be notified of any changes.

5.2 Review and removal from the PSR

Each entry on PSR has a review date. If there have been no new incidents reported, the Business / Service Manager who registered the customer on the PSR can request that the customer (or property) is removed from the PSR by completing the [request a change to the PSR](#).

When a customer is removed from the PSR, details of previous reports and PSR status will be retained by the Business Manager, Governance for a period of 6 months to provide background in case of a repeat incident (this will be kept on a separate tab on the PSR). Following the 6-month period the information will be deleted.

The Business / Service Manager must write to the customer to advise them that they have been removed from the PSR. If a decision has been made to extend, the Business / Service Manager must write to the customer to advise them of this extension. Please see template letters.

Compliance with this will be monitored on a 6-monthly basis by the Governance Group.

Where customers are listed on the PSR because of ongoing vulnerabilities or special circumstances rather than particular incidents, the Business / Service Manager that originally raised the report should provide a justification for retaining the customer’s PSR entry and consider whether the current restrictions are the most appropriate.

The Ombudsman expects that all decisions to retain a customer’s details and restrictions on a Personal Safety Register should be reviewed at least every 6 months.

Any positive or neutral contact with the customer should be considered when reviewing their entry, to support removal.

6. Data Protection Considerations

The Council will comply with the Data Protection Legislation at all times when administering the PSR. The quantity of personal data added to the PSR will be limited to what the Council considers necessary to meet the stated purposes of the PSR.

The Council limits representatives that have access to the PSR, giving access only those who need the information to safely carry out their job.

7. Policy Review

The policy and appendices will be reviewed annually; managed by the Business Manager, Governance.

8. Supporting information

- PSR protocol
- Template letters
- Registering unreasonable customer behaviour form
- Registering high-risk properties form
- Reporting an incident for the PSR
- Request a change to the PSR

Equality and Rurality Impact Assessment Form

When completing this form you will need to provide evidence that you have considered how the ‘protected characteristics’ may be impacted upon by this decision. In line with the General Equality Duty the Council must, in the exercise of its functions, have due regard for the need to:

- a) Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
- b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

This form should be completed in conjunction with the guidance document available on the Intranet

Once completed a copy should be emailed to cheryl.sloan@publicagroup.uk to be signed off by an equalities officer before being published.

1. Persons responsible for this assessment:

Names: Cheryl Sloan	
Date of assessment: 07/11/2024	Telephone: Email: cheryl.sloan@publicagroup.uk

2. Name of the policy, service, strategy, procedure or function:

Is this a new or existing one? Existing

3. Briefly describe it aims and objectives

<p>This is a new customer complaints policy that meets the requirements of the new complaints code set by the Local Government and Social Care Ombudsman. The code is issued under the Local Government and Social Care Ombudsman’s powers to provide “guidance about good administrative practice” to organisations under section 23(12A) of the Local Government Act 1974. For the Local Government and Social Care Ombudsman this Code constitutes important advice and guidance to councils, rather than instructions. Local councils are encouraged to adopt the Code as soon as they are able to do so. A failure to comply may result in findings of maladministration where local councils policies and procedures depart from the Code without sufficient explanation. The Ombudsman may also make a finding of maladministration where a local council, without good reason, does not meet the standards in the Code when responding to an individual complaint.</p>
--

4. Are there any external considerations? (e.g. Legislation/government directives)

Yes, the Complaint Handling Code.

5. What evidence has helped to inform this assessment?

Source	✓	If ticked please explain what
Demographic data and other statistics, including census findings	<input type="checkbox"/>	
Recent research findings including studies of deprivation	<input type="checkbox"/>	
Results of recent consultations and surveys	X	The Ombudsman consulted with all local authorities when developing the code and the council participated in this consultation.
Results of ethnic monitoring data and any equalities data	<input type="checkbox"/>	
Anecdotal information from groups and agencies within Gloucestershire	<input type="checkbox"/>	
Comparisons between similar functions / policies elsewhere	<input type="checkbox"/>	
Analysis of audit reports and reviews	<input type="checkbox"/>	
Other:	<input type="checkbox"/>	

6. Please specify how intend to gather evidence to fill any gaps identified above:

NA

7. Has any consultation been carried out?

Yes, through the Ombudsman

If NO please outline any planned activities

8. What level of impact either directly or indirectly will the proposal have upon the general public / staff? (Please quantify where possible)

Level of impact	Response
NO IMPACT – The proposal has no impact upon the general public/staff	<input type="checkbox"/>
LOW – Few members of the general public/staff will be affected by this proposal	X
MEDIUM – A large group of the general public/staff will be affected by this proposal	<input type="checkbox"/>
HIGH – The proposal will have an impact upon the whole community/all staff	<input type="checkbox"/>
Comments: e.g. Who will this specifically impact? The change will impact any resident who uses the formal complaints process, however, the code is aimed to improve complaint handling, including accessibility	

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9. Considering the available evidence, what type of impact could this function have on any of the protected characteristics?

Negative – it could disadvantage and therefore potentially not meet the General Equality duty;

Positive – it could benefit and help meet the General Equality duty;

Neutral – neither positive nor negative impact / Not sure

	Potential Negative	Potential Positive	Neutral	Reasons	Options for mitigating adverse impacts
Age – Young People			x		
Age – Old People			x		
Disability			x		
Sex – Male			x		
Sex – Female			x		

Race including Gypsy and Travellers			x		
Religion or Belief			x		
Sexual Orientation			x		
Gender Reassignment			x		
Pregnancy and maternity			x		
Geographical impacts on one area			x		
Other Groups					
Rural considerations: ie Access to services; leisure facilities, transport; education; employment; broadband.			x		

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10. Action plan (add additional lines if necessary)


Action(s)	Lead Officer	Resource	Timescale

11. Is there is anything else that you wish to add?

The new code aims to improve complaints handling and access

Declaration

I/We are satisfied that an equality impact assessment has been carried out on this policy, service, strategy, procedure or function and where an negative impact has been identified actions have been developed to lessen or negate this impact. We understand that the Equality Impact Assessment is required by the District Council and that we take responsibility for the completion and quality of this assessment.

Completed By:		Date:	
Line Manager:		Date:	
Reviewed by Corporate Equality Officer:	Cheryl Sloan 	Date:	06.02.2024

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 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and date of Committee</p>	<p>AUDIT AND GOVERNANCE – 28 NOVEMBER 2024</p>
<p>Subject</p>	<p>2024/25 HALF YEAR TREASURY MANAGEMENT ACTIVITY AND PERFORMANCE AS AT 30 SEPTEMBER 2024</p>
<p>Wards affected</p>	<p>All</p>
<p>Accountable member</p>	<p>Cllr Alaric Smith Cabinet Member for Finance Email: alaric.smith@westoxon.gov.uk</p>
<p>Accountable officer</p>	<p>Madhu Richards, Director of Finance Email: madhu.richards@westoxon.gov.uk</p>
<p>Report author</p>	<p>Sian Hannam, Treasury Accountant Email: sian.hannam@publicagroup.uk</p>
<p>Summary/Purpose</p>	<p>To provide Members with an update on Treasury Management activity, the performance of internal and external funds and prudential indicators for the period 1st April 2024 – 30th Sept 2024.</p>
<p>Annexes</p>	<p>N/A</p>
<p>Recommendation(s)</p>	<p>That the Audit and Governance Committee resolves to: I. Note the contents of the report</p>
<p>Corporate priorities</p>	<p>Working Together for West Oxfordshire</p>
<p>Key Decision</p>	<p>No</p>
<p>Exempt</p>	<p>No</p>

1. BACKGROUND AND SUMMARY

- 1.1** The overall performance of investments in the 6 months to 30th September 2024 was positive, returning interest of £786,307 or 4.81% against a budget of £578,115, and generating an unrealised capital gain of 1.60% or £223,624 in the year to date.
- 1.2** The capital value of pooled funds continues to be affected by prevailing economic conditions in the world markets. Pooled funds are intended to be long term investments where short term fluctuations in the capital value are expected. These funds are being monitored closely by the Council's Treasury Management adviser (Arlingclose) and they continue to forecast that the capital values will recover over the next 2-3 years as gilts and bond revenue rates start to decline again.
- 1.3** The Council has benefitted from higher revenue returns due to sustained higher Bank Rate in the first six months of 2024/25.
- 1.4** This report includes the new requirement in the 2021 Prudential Code (published by CIPFA), mandatory from 1st April 2023, of quarterly reporting of the treasury management prudential indicators.
- 1.5** The Council complied with the majority of the Prudential Indicators for 2024/25 as set out in the budget approved by full Council in February 2024. Further details can be found in section 7 of this report.

2. ECONOMIC & FINANCIAL MARKETS BACKGROUND

- 2.1** UK headline consumer price inflation remained around the Bank of England (BoE) target in the period, falling from an annual rate of 3.2% in March to 2.0% in May and then rebounding marginally to June to 2.2% in July and August, due to the impact of energy prices. Core and services price inflation remained higher at 3.6% and 5.6% respectively in August.
- 2.2** The UK economy continued to expand over the period, although slowing from the 0.7% gain in the first calendar quarter to 0.5% in the second.
- 2.3** With headline inflation lower, the BoE cut the Bank Rate from 5.25% to 5.00% at the August Monetary Policy Committee (MPC) meeting and held it at that in September. The meeting minutes suggested there was concern over the rate of inflation and therefore a considered approach to the reduction of interest rates.
- 2.4** The latest BoE Monetary Policy Report, published in August, showed policymakers expected GDP growth to continue expanding during 2024 before falling back and moderating from 2025 to 2027. Unemployment was forecast to stay around 4.5% while inflation was shown picking up in the latter part of 2024 as the previous years' energy price declines fell out of the figures before slipping below the 2% target in 2025 and remaining there until early 2027.
- 2.5** Arlingclose, the Council's treasury adviser, maintained its view that the Bank Rate would steadily fall from November 2024 to around 3% by the end of 2025.
- 2.6** The US and Eurozone - The US Federal Reserve (the Fed) also cut interest rates during the period, reducing the Federal Funds Rate by 0.50% to a range of 4.75%-5.00% at its policy meeting in September. The forecasts released at the same time by the central bank suggested

a further 1.00% of easing is expected by the end of the calendar year, followed by the same amount in 2025 and then a final 0.50% of cuts during 2026.

- 2.7 Having first reduced interest rates in June, the European Central Bank (ECB) held steady in July before cutting again in September, reducing its main refinancing rate to 3.65% and its deposit rate to 3.50%. Unlike the Fed, the ECB has not outlined a likely future path of rates, but inflation projections remain in line with the central bank’s previous forecasts where it will remain above its 2% target until 2026 on an annual basis.
- 2.8 Optimism in financial markets continued to improve over the period, but the ongoing trend of bond yield volatility remained. The general upward trend in yields in the early part of the period fell away with yields ending the half-year not far from where they started. The volatility in response to economic, financial and geopolitical issues meant it was a bumpy ride for bond investors during the first half of the year.
- 2.9 Credit Review - Arlingclose maintained its advised recommended maximum unsecured duration limit on all banks on its counterparty list at 100 days.
- 2.10 Financial market volatility is expected to remain a feature, at least in the short term and, credit default swap levels will be monitored for signs of ongoing credit stress. The institutions and durations on the Council’s counterparty list recommended by Arlingclose remain under constant review.

3. LOCAL CONTEXT

On 31st March 2024, the Council had net investments of £16.45m arising from its revenue and capital income and expenditure. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources are the underlying resources available for investment. These items are summarised in Table 1 below.

Table 1: Balance Sheet Summary

	31.3.24 Actual £m	31.3.25 Forecast £m
General Fund CFR	28.08	32.46
External borrowing	0.00	0.00
Internal borrowing	28.08	32.46
Less: Balance sheet resources	(32.03)	(34.44)
Net investments	(3.95)	(1.98)

- 3.1 The treasury management position at 30th September 2024 and the change over the six months is shown in Table 2 below.

Table 2: Treasury Management Summary

	31.3.24 Balance £m	Movement £m	30.09.24 Balance £m	30.06.24 Rate %
Short-term borrowing	0.000	0.000	0	N/A
Total borrowing	0.000	0.000	0	
Long-term investments	13.768	(1.322)	12.446	4.67
Short-term investments	0.077	5.941	6.018	4.94
Cash and cash equivalents	2.135	5.795	7.930	4.94
Total investments	15.980	10.414	26.394	4.94
Net investments	15.980	10.414	26.394	

4. BORROWING STRATEGY AND ACTIVITY

- 4.1 As outlined in the Treasury Management Strategy, the Council's chief objective when borrowing has been to strike a low-risk balance between securing lower interest costs and achieving cost certainty over the period for which funds are required. Flexibility to renegotiate loans should the Council's long-term plans change being a secondary objective. The Council's borrowing strategy thus far has maintained borrowing and investments below their underlying levels, known as internal borrowing.
- 4.2 CIPFA's 2021 Prudential Code is clear that local authorities must not borrow to invest primarily for financial return and that it is not prudent for local authorities to make any investment or spending decisions that will increase the capital financing requirement and so may lead to new borrowing, unless directly and primarily related to the functions of the Council. PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield unless these loans are for refinancing purposes.
- 4.3 At 30th September 2024, the Council had no external borrowing.

5. TREASURY INVESTMENT ACTIVITY

- 5.1 A counterparty list recommended and reviewed by the Council's treasury management advisors, Arlingclose, is received monthly and the treasury team use this to evaluate investment options. At the end of the period the majority of counterparties remained on a 100 day limit maintaining precautions brought about by uncertainty in the market. The treasury team continues to hold the majority of in-house balances in the liquid Money Market Funds and Call Accounts and making short term deposits with the UK Debt Management Office (DMO). This enables continued cash support for the services the Council provides to the public and provides funding for the Council's capital programme, without the need to borrow.

5.2 The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. The investment position is shown in table 3 below.

Table 3: Treasury Investment Position

	31.3.24 Balance £m	Net Movement £m	30.09.24 Balance £m	30.09.24 Income Return %
Banks & building societies (unsecured)	0.000	1.000	1.000	4.94
Bank of England DMADF	0.000	4.955	4.955	4.94
Money Market Funds	2.135	5.795	7.930	4.94
Other Pooled Funds				
- <i>Equity & Multi Asset income funds</i>	9.200	(1.296)	7.904	4.67
- Bond income funds	3.692	0.003	3.695	4.67
- <i>Real Estate Investment Trusts</i>	0.953	(0.043)	0.910	3.00
Total investments	15.980	10.414	26.394	4.81

5.3 Both the CIPFA Code and government guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

5.4 As demonstrated by the liability benchmark in this report, the Council expects to be a long-term borrower and new treasury investments are therefore primarily made to manage day-to-day cash flows using short-term low risk instruments. The existing portfolio of strategic pooled funds will be maintained to diversify risk into different asset classes and boost investment income.

The Bank Rate reduced from 5.25% to 5.00% in August 2024 with short term interest rates largely being around these levels. The rates on Debt Management Account Deposit Facility (DMADF) deposits ranged between 5.19% and 4.85% and money market rates between 5.0% and 5.24%.

5.5 The progression of risk and return metrics is shown in the Arlingclose quarterly investment benchmarking report, the results of which are summarised in Table 4 below.

Table 4: Investment Benchmarking – Treasury investments managed in-house.

	Credit Score	Credit Rating	Bail-in Exposure	Weighted Average Maturity (days)	Rate of Return %
30.09.2024	4.38	AA-	64%	34	8.07
Similar LAs	4.62	A+	60%	52	5.88
All LAs	4.6	A+	61%	11	5.42

5.6 Externally Managed Pooled Funds: £12m of the Council’s investments are invested in externally managed strategic pooled bond, equity, and multi-asset funds where the objectives are regular revenue income and long-term price stability. These funds generated an income return of £308,880 which is used to support services in year, and a £223,624 unrealised capital gain. The current Pooled Fund position can be seen in table 5 below.

Table 5 Current Pooled Funds

Fund Manager	Original Investment	Value 31st March 2024	Value 30th September	6 Month Dividend 2024/25	2024/25 Capital Gain/(Loss)	Capital Gain/(Loss) vs Original Investment
	£	£	£	£	£	£
UBS (B/E)	2,000,000	1,466,417	-	38,104	36,140	(497,443)
M&G Strategic (B)	2,000,000	1,827,489	1,819,858	42,114	(7,631)	(180,142)
Royal London (L)	2,000,000	1,842,579	1,855,272	44,035	12,693	(144,728)
Schroders €	1,000,000	890,477	943,225	45,068	52,748	(56,775)
Threadneedle UK €	1,000,000	1,093,543	1,174,340	22,652	80,797	174,340
CCLA Betterworld Fund (B/E)	3,000,000	2,908,273	2,854,259	53,077	(54,014)	(145,741)
Aegon/Kames (L)	3,000,000	2,786,106	2,888,997	63,830	102,891	(111,003)
Total - Current funds	14,000,000	12,814,884	11,535,951	308,880	223,624	(961,492)

(L = Liquidity; B= Bond; E= Equity)

5.7 In July 2024 the Council received notification from UBS that they were closing their fund on the 16th September 2024. After several meetings with Arlingclose, and senior finance staff, to look at the possible options of where the proceeds of the fund closure could be invested it was decided that the proceeds from the closure would be best invested in highly liquid ESG

Money Market Fund achieving a good rate of return. At the time of closure the Council's share of the UBS fund had a capital loss of £497,443 which will be funded through the earmarked reserve set up specifically for this purpose when the Statutory Override expires at the end of this financial year unless the government reverse the decision of the previous government

- 5.8** The first six months of 2024/25 were marked by ongoing market volatility, with global bond yields remaining elevated, although trending downward as policymakers kept rates at a restrictive level in light of persistent core inflation until nearly the end of the period, when the MPC, Federal Reserve, and ECB began to deliver rate cuts and signal a shift towards loosening monetary policy.
- 5.9** Stock markets across the UK, Europe, and US were buoyed by hopes of rate cuts over the first half of the period. UK equities saw growth in small and mid-sized companies while the US continued to be supported by its strong IT sector, especially growth in AI companies which continued to outperform. IT names performed well in the Eurozone as well while consumer discretionary stocks declined. Slowdown in the Chinese economy and ongoing geopolitical tension in the Middle East and Europe continue to weigh on investor sentiment but are somewhat offset by the loosening of monetary policy and prospect of further rate cuts.
- 5.10** After a sustained period of high interest rates, central banks began to reverse course towards the second half of the year. The European Central Bank began to cut rates in June, the Bank of England delivered its first rate cut in August, and the Federal Reserve surprised markets with an outsized rate cut of 0.5% in September. The stabilisation in interest rates and well telegraphed move towards rate cuts, albeit at a much more conservative pace than previously expected, has allowed fund managers to position for a falling rate environment. This in turn has led to some improvement in capital values of the Council's longer-dated bond funds during the six-month period and, to a lesser extent, the multi-asset funds.
- 5.11** The change in the Council's funds' capital values and income return over the 6-month period is shown in Table 5 above.

6. TREASURY PERFORMANCE

- 6.1** The Council measures the financial performance of its treasury management activities both in terms of its impact on the revenue budget and its relationship to benchmark interest rates, as shown in table 7 below.

Table 6: Performance

	Q2 Actual £m	2024_25 Budget £m	Over/ under	Actual %	LA's Average Benchmark %	Over/ under
Short-term investments	0.026	0	0.026	4.94	4.91	0.03
MMF & Call Accounts	0.332	0.354	-0.022	4.94	4.91	0.03
Strategic Funds	0.309	0.500	-0.191	4.67	5.10	-0.43
Long Term Loans	0.104	0.273	-0.169	2.84	N/A	N/A
REIT	0.015	0.029	-0.014	3.00	N/A	N/A
Total treasury investments	0.786	1.156	-0.370	4.81	4.90	-0.09

7. COMPLIANCE

- 7.1 The Director of Finance reports that all treasury management activities undertaken during the quarter complied with the principles in the Treasury Management Code and the Council's approved Treasury Management Strategy. Compliance with specific investment limits is demonstrated in table 7 below.

Table 7: Investment Limits

	2024/25 Maximum £m	30.09.24 Actual £m	2024/25 Limit £m	Complied? Yes/No
Any single organisation, except the UK Government	3	0	5	YES
Any group of organisations under the same ownership	3	0	5	YES
Any group of pooled funds under the same management	0	0	5	YES
Limit per non-UK country	0	0	1	YES
Registered providers and registered social landlords	9.8	9.564	10	YES
Unsecured investments with banks	3	1.502	10	YES
Money Market Funds	15	7.428	25	YES
Strategic pooled funds	14	12	25	YES
Real Estate Investment Trusts	1	1	5	YES

7.2 Compliance with the Authorised Limit and Operational Boundary for external debt is demonstrated in table 8 below.

Table 8: Debt and the Authorised Limit and Operational Boundary

	Q2 2024/25 Maximum	30.09.24 Actual	2024/25 Operational Boundary	2024/25 Authorised Limit	Complied? Yes/No
	£m	£m	£m	£m	
Borrowing	0	0	33.57	40.57	YES
Total debt	0	0			

7.3 Since the operational boundary is a management tool for in-year monitoring it is not significant if the operational boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure.

8. TREASURY MANAGEMENT PRUDENTIAL INDICATORS

8.1 As required by the 2021 CIPFA Treasury Management Code, the Council monitors and measures the following treasury management prudential indicators.

8.2 **Liability Benchmark** - This indicator compares the Council's existing borrowing against a liability benchmark that has been calculated to show the lowest risk level of borrowing. The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. It represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level of £4m required to manage day-to-day cash flow.

	2023/24 Actual	2024/24 Forecast	2025/26 Forecast
Loans CFR	28.08	32.46	37.38
Less Usable Reserves	(32.03)	(34.44)	(29.52)
Working Capital	(12.50)	(14.77)	(17.70)
Net Loans requirement	(16.45)	(16.75)	(9.84)
Plus Liquidity Allowance	15.00	15.00	15.00
Liability Benchmark	(1.45)	(1.75)	5.16
External Borrowing	0.00	0.00	3.50

8.3 **Long-term Treasury Management Investments:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The prudential limits on the long-term treasury management limits are:

	2024/25	2025/26	2026/27	No fixed date
Limit on principal invested beyond year end	£25m	£25m	£25m	£25m
Actual principal invested beyond year end	0	n/a	n/a	£16m
Complied?	YES	YES	YES	YES

8.4 Long-term investments with no fixed maturity date include strategic pooled funds, real estate investment trusts and directly held equity but exclude money market funds and bank accounts with no fixed maturity date as these are considered short-term.

8.5 Security: The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

	2024/25 Target	30.9.24	Complied?
Portfolio average credit rating	A-	A+	YES

8.6 Interest Rate Exposures: This indicator is set to control the Council's exposure to interest rate risk.

Interest rate risk indicator	2024/25 Target	30.09.24 Actual	Complied?
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	-210,000	- 244,882	No
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	210,000	244,882	No

Due to the lack of capital expenditure the weighted average on variable rate investments (MMFs) has been higher than originally forecast. The 1% increase was therefore higher than the target and we have generated more interest income.

9. NON TREASURY MANAGEMENT PRUDENTIAL INDICATOR

9.1 The Council measures and manages its capital expenditure, borrowing and service investments with references to the following indicators. It is now a requirement of the CIPFA Prudential Code that these are reported on a quarterly basis.

9.2 Capital Expenditure: The Council has undertaken and is planning capital expenditure as summarised below.

	2023/24 Actual	2024/25 forecast	2025/26 forecast
General Fund services	4.24	11.28	6.37

The main capital expenditure in the first half of the year has been £606,000 on Waste Vehicle replacement, £635,000 of Local Council Housing Fund grant for affordable housing and £161,000 on Play Parks. Significant capital expenditure timetabled for this financial year includes urgent repairs to some of the Council's Investment Property portfolio, replacement Food Waste and ancillary vehicles and the decarbonisation of Witney Leisure Centre.

9.3 Capital Financing Requirement: The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP / loans fund repayments and capital receipts used to replace debt.

	31.3.2024 actual	31.3.2025 forecast	31.3.2026 forecast
General Fund services	28.08	32.46	37.38
TOTAL CFR	28.08	32.46	37.38

Gross Debt and the Capital Financing Requirement: Statutory guidance is that debt should remain below the capital financing requirement, except in the short term. The Council has complied and expects to continue to comply with this requirement in the medium term as is shown below.

	31.3.2024 actual £m	31.3.2025 forecast £m	31.3.2026 forecast £m	Debt at 30.9.2024 £m
Debt (incl. PFI & leases)	0	0.00	3.50	0
Capital Financing Requirement	28.38	32.46	37.38	

9.4 Debt and the Authorised Limit and Operational Boundary: The Council is legally obliged to set an affordable borrowing limit (also termed the Authorised Limit for external debt) each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit.

	Maximum debt Q2 2024/25	Debt at 30.9.24	2024/25 Authorised Limit	2024/25 Operational Boundary	Complied? Yes/No
Borrowing	0	0	55.06m	50.06m	Yes
Total debt	0	0	0	0	Yes

9.5 Net Income from Commercial and Service Investments to Net Revenue Stream: The Council’s income from commercial and service investments as a proportion of its net revenue stream has been and is expected to be as indicated below.

	2023/24 actual	2024/25 forecast	2025/26 forecast
Total net income from service and commercial investments	2.93m	5.91m	5.91m
Net Revenue Stream per MTFS	14.17m	15.15m	15.15m
Proportion of net revenue stream	20.67%	39.00%	39.00%

9.6 Proportion of Financing Costs to Net Revenue Stream: Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP / loans fund repayments are charged to revenue.

9.7 The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

	2023/24 actual	2024/25 forecast	2025/26 forecast
Financing costs (£m)	0.501m	0.703m	1.818m
Net Revenue Stream per MTFS	14.17m	15.15m	15.60m
Proportion of net revenue stream	3.53%	4.64%	11.65%

Conclusion

Overall performance of investments in the 6 months to 30th September 2024 was positive and the Council complied with all the Prudential Indicators for 2024/25, except that relating to Interest Rate Exposure, as set out in the budget approved by full Council in February 2024.

10. Financial Implications

There are no financial implications arising from this report.

11. Legal Implications

There are no legal implication arising from this report.

12. Risk Assessment

None required as a result of this report.

13. Equalities Impact

No direct equalities impact with regards to the content of this report.

14. Climate and Ecological Emergencies Implications


None.

15. Background Papers

None.

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 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and date of Committee</p>	<p>AUDIT AND GOVERNANCE COMMITTEE – 28 NOVEMBER 2024</p>
<p>Subject</p>	<p>INTERNAL AUDIT PROGRESS REPORT</p>
<p>Wards affected</p>	<p>None</p>
<p>Accountable member</p>	<p>Councillor Alaric Smith, Executive Member for Finance Email: Alaric.Smith@westoxon.gov.uk</p>
<p>Accountable officer</p>	<p>Madhu Richards, Director of Finance Email: Madhu.Richards@westoxon.gov.uk</p>
<p>Report author</p>	<p>Lucy Cater, Head of Internal Audit. Assistant Director, SWAP Internal Audit Services Email: Lucy.Cater@swapaudit.co.uk</p>
<p>Summary/Purpose</p>	<p>To present a summary of the audit work concluded since the last meeting of this Committee.</p>
<p>Annexes</p>	<p>Annex A – Report of Internal Audit Activity 2024/25 Annex B – Agreed Actions</p>
<p>Recommendation(s)</p>	<p>That the Audit and Governance Committee resolves to:</p> <ol style="list-style-type: none"> I. Note the report.
<p>Corporate priorities</p>	<p>(Internal Audit supports all Council Corporate Priorities</p> <ul style="list-style-type: none"> • Putting Residents First • A Good Quality of Life for All • A Better Environment for People and Wildlife • Responding to the Climate and Ecological Emergency • Working Together for West Oxfordshire
<p>Key Decision</p>	<p>NO</p>
<p>Exempt</p>	<p>NO</p>

Consultees/ Consultation	Not Applicable
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1. BACKGROUND

The Internal Audit Service is provided to this Council by SWAP Internal Audit Services (SWAP). SWAP is a local authority-controlled company.

The report attached at Annex A sets out the work undertaken by SWAP for the Council. It follows the risk-based auditing principles and, therefore, this is an opportunity for the Audit and Governance Committee to be aware of emerging issues which have resulted from SWAP involvement.

Officers from SWAP will be in attendance at the Committee meeting and will be available to address Members' questions.

2. MAIN POINTS

The progress report (Annex A) enables the Audit and Governance Committee to monitor the work of the Internal Audit Service and ensure that it remains effective. It also provides the Committee with assurance opinions over areas reviewed within the reporting period, details of audit recommendations and the outcome of follow-up reviews conducted on previous audit recommendations.

Our plan remains flexible to respond to requests for audits or ad hoc reviews.

We continue to follow up all agreed actions. A report (Annex B) showing all open agreed actions and those that have been actioned during 2024/25 has been included for Members information.

3. ALTERNATIVE OPTIONS

Not Applicable

4. FINANCIAL IMPLICATIONS

The Internal Audit Service is operating within the contract sum.

5. LEGAL IMPLICATIONS

None directly from this report. Internal Audit reviews consider compliance with legislation relevant to the service area under review.

6. RISK ASSESSMENT

The weaknesses in the control framework, identified by the Internal Audit activity, continues to threaten organisational objectives if recommendations are not implemented.

7. EQUALITIES IMPACT

Not Applicable

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 Not Applicable

9. BACKGROUND PAPERS

None.

(END)

West Oxfordshire District Council

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November 2024

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- Contents:

Internal Audit Definitions

Audit Plan Progress

Finalised Audit Assignments

Internal Audit Definitions

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

- No
- Limited
- Reasonable
- Substantial



Audit Framework Definitions

Control Assurance Definitions

No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Non-Opinion – In addition to our opinion based work we will provide consultancy services. The “advice” offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

Recommendations are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.



Audit Framework Definitions

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

	Categorisation of Recommendations
Priority 1	Findings that are fundamental to the integrity of the service’s business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management
Priority 3	Finding that requires attention.

Definitions of Risk

Risk	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	Appointment of Consultants	Final Report	Mid Reasonable	2	-	1	1	Reported In September
Operational	Accounts Payable – Qtly Review – 2023/24	Final Report	High Substantial	0	-	-	-	Reported In September
Operational	Emergency Planning	Final Report	Low Substantial	1	-	-	1	Report Included
Operational	Members Allowances and Expenses	Final Report	Low Reasonable	2	-	2	-	Report Included
Governance	Data Protection / Breaches	Draft Report						
Operational	Section 106s	Draft Report						
Operational	Human Resources	Draft Report						
Operational	Levelling Up Funding – UKSPF and RESF	Draft Report						
Follow-Up	Procurement Cards	In Progress						
Follow-Up	Taxi Licensing Safeguarding	In Progress						
Operational	Planning Fee Obligations	In Progress						
Core Financial	Payroll	In Progress						
Key Financial Control	Revenues and Benefits – Council Tax and NNDR	In Progress						
Key Financial Control	Revenues and Benefits – Council Tax Benefit and Housing Benefits	In Progress						
Operational	Digital Exclusion	In Progress						
Operational	Leisure and Culture Facilities	In Progress						
Governance	Data Retention	Ready to Start						Change review to become a project facilitated by IA

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
ICT	3 rd Party ICT Outage	Ready to Start						
ICT	Disaster Recovery – Revenues and Benefits	Delayed						Delayed due to pressures on ICT Team
Grant Certification	Carbon Data 2022/23							
Support / Advisory	Support to Publica Transition Programme Phase 1 - Finance Workstream - HR Workstream - ICT Workstream OnBoarding Meetings	On-Going						
Support / Advisory	Support to Publica Transition Programme. Phase 2 Planning	On-Going						
Support	Business Grant Funding – Aged Debt	On-Going						Quarterly review of Business Grant Overpayment Aged Debts with Head of Service, Counter Fraud and Enforcement Unit for reporting to BEIS
Advisory	Procurement and Commissioning Group	On-Going						
Advisory	Health and Safety Working Group	On-Going						
Advisory	Corporate Governance Group	On-Going						

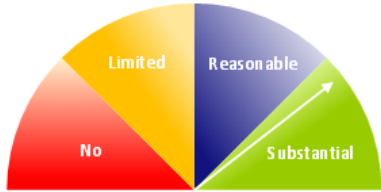
Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Support	Co-Ordination Team / Emergency Planning	On-Going						
Follow-Up	Follow-Up of Agreed Actions (not included in an audit above)	On Going						
Other Audit Involvement	Working with the Counter Fraud and Enforcement Unit	On Going						
Other Audit Involvement	Management of the IA Function and Client Support	On Going						
Other Audit Involvement	Contingency – Provision for New Work based on emerging risks							

Emergency Planning – Final Report – October 2024

Audit Objective

To provide assurance emergency planning processes are effective and support local communities in an emergency.

Executive Summary



Assurance Opinion

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Management Actions

Priority 1	0
Priority 2	0
Priority 3	1
Total	1

Organisational Risk Assessment

Low

Our audit work includes areas that we consider have a low organisational risk and potential impact. We believe the key audit conclusions and any resulting outcomes still merit attention but could be addressed by service management in their area of responsibility.

Key Conclusions



Review of Emergency Planning documentation found most of the links do not work. The Emergency Planning Officer advised this was due to having to move the documents because of migrating to Microsoft 365. All documents will be reviewed to ensure all links work, and the correct file location can be accessed.



- A manual training log is maintained.
- Publica Emergency Planning virtual training sessions are recorded for tactical and operational officers who cannot attend sessions.
- Locality emergency planning meetings are held quarterly and are recorded for officers who cannot attend.
- The Publica Emergency Response Guide (ERG) is on Resilience Direct (RD).
- Emergency planning documentation is held on Teams. Officers are advised they should have the latest version of all relevant documents printed to access in an emergency.
- The Council's Flood Plan is included in the Thames Valley overarching plan.



- The Chief Executive and Monitoring Officer attended a Strategic Co-ordination Group (SCG) training course in October 2024.
- Emergency Planning Officers regularly attend the Local Resilience Forum (LRF). Recent emergency response exercises have been undertaken and debriefing and lessons learnt processes are in place.
- The Emergency Planning Contacts directory was last reviewed in October 2024.
- Emergency Planning Officers delivered REST centre team, Co-ordination team, and Duty officer and Duty manager training in March 2024, and Member training in June 2023.
- Training exercises to test Publica's local emergency response arrangements were held at WODC on 02/10/2024.

Audit Scope

Discussions were held with the Publica Emergency Planning Officer and Publica Emergency Planning Specialist. Documentation and processes in place on behalf of the Council in the following areas were reviewed;

- Emergency plans and procedures - including roles and responsibilities and decision making.
- Training for emergency preparedness.
- Plan testing and training exercises.
- Information sharing with the Local Resilience Forum and communication with the public.
- Debriefing and lessons learnt.

Walkthrough testing of the web-based private network, Resilience Direct was also undertaken, and the Councils Flood Plan was checked to ensure it had been recently reviewed.

Other Relevant Information

Civil contingency roles and responsibilities are not clearly defined in the Council constitution, but the Emergency Planning Specialist advised the Monitoring Officer is looking at this. The Terms of Reference's (ToR) with the LRF do not mention Publica officers acting on WODC's behalf, but the Emergency Planning Specialist advised this is in their service specification. The service specification and the agreement between the Council and Publica will need to be reviewed to reflect any changes to Civil contingency roles and responsibilities following the transition of services back into the council.

We were advised it is difficult to secure places on the appropriate training for key staff and this should be borne in mind in following any changes to Civil contingency roles and responsibilities following the transition of services back into the council. It is imperative that staff are trained for key roles.

There is a risk emergency planning services provided by Publica to the Council may be affected by the Publica transition and impact the ability to fulfil the Council's civil contingency role due to the loss of critical staff. This risk is identified in the Council's strategic risk register. The delivery of emergency planning services must continue to be considered throughout the transition process ensuring the service is adequately resourced and complies with the Council's legal responsibilities.

Members Allowances and Expenses – Final Report – August 2024

Audit Objective

To provide assurance that allowances and expenses claimed by Members are in accordance with West Oxfordshire District Council’s Constitution and HMRC guidelines.

Executive Summary

	Assurance Opinion The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management, and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.	Management Actions	Organisational Risk Assessment	Medium
		Priority 1	0	Our audit work includes areas that we consider have a medium organisational risk and potential impact.
		Priority 2	2	
		Priority 3	0	
		Total	2	

Key Conclusions

	Budget monitoring is not proactive and remains limited to the Budget Setting and Year-End stages, with no interim reconciliation or exception reporting. This practice increases the risk of overpayments and duplicate expense claims. A regular budget monitoring process be implemented.
	Our expenses testing identified a significant lack of recorded evidence and proper authorisation by Council staff. This lack of oversight raises the risk of members overclaiming mileage, submitting claims for non-permissible journeys, or claiming for alcohol and non-compliant meals. It also prevents the accurate coding and reclaiming of VAT as per HMRC Guidance. Members should be reminded to attach all receipts to support their mileage and expenses claims, claims should not be approved without supporting evidence.
	The Members Allowances Scheme is appropriately approved, reviewed by an Independent Remuneration Committee and is up to date. It is also appropriately published on the Public Facing Website and is in line with Government Guidance.

Audit Scope

Throughout this audit review, we covered the following key areas:

- Review of Members Allowances Scheme content.
- Approval of Members Allowances Scheme.
- Administration of Members Allowances and Expenses.
- Sample testing to confirm Allowances and Expenses are administered in line with Scheme.
- Budget Monitoring including Setting of Allowances, Authorisation of Changes and Main Accounting System monitoring.
- Governance surrounding Tithes.

Additional Information

West Oxfordshire District Council comprises of 49 Members, of whom 14 receive a Special Responsibility Allowance. The total expenditure on Members’ Allowances amounts to £334,144.00, with an additional £4133.14 spent on Member Expenses in the 2023/24 fiscal year. The Members Allowances Scheme was last reviewed by Council and the Independent Remuneration Committee in March 2023 and covers the period from 2023-27.

Tithes were tested, but due to the lack of governance surrounding these, we have not included assurance over the administration of them. Tithes are an arrangement between the Political Party and the Council’s Payroll department, whereby subscriptions are taken for party membership direct from the members allowances pay.

Given the potential for reputational damage, especially when issues arise that attract media attention, it is vital to maintain robust controls in this area.

Please note, we were unable to test Carers or Childcare allowances. However, the arrangements for this are outlined in the Scheme.

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Agreed Actions - As at 12th November 2024

SWAP Action Tracker - Cotswold and Cheltenham Team

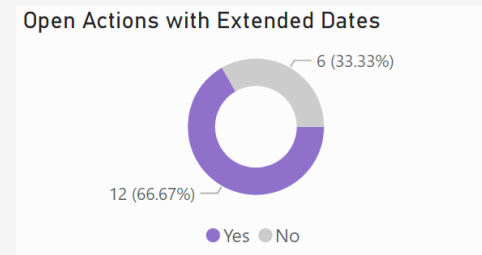
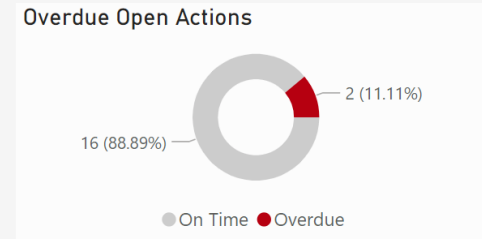
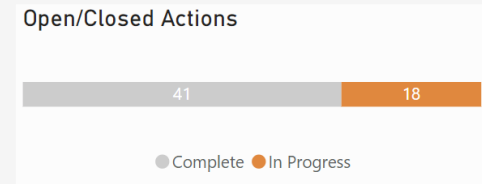
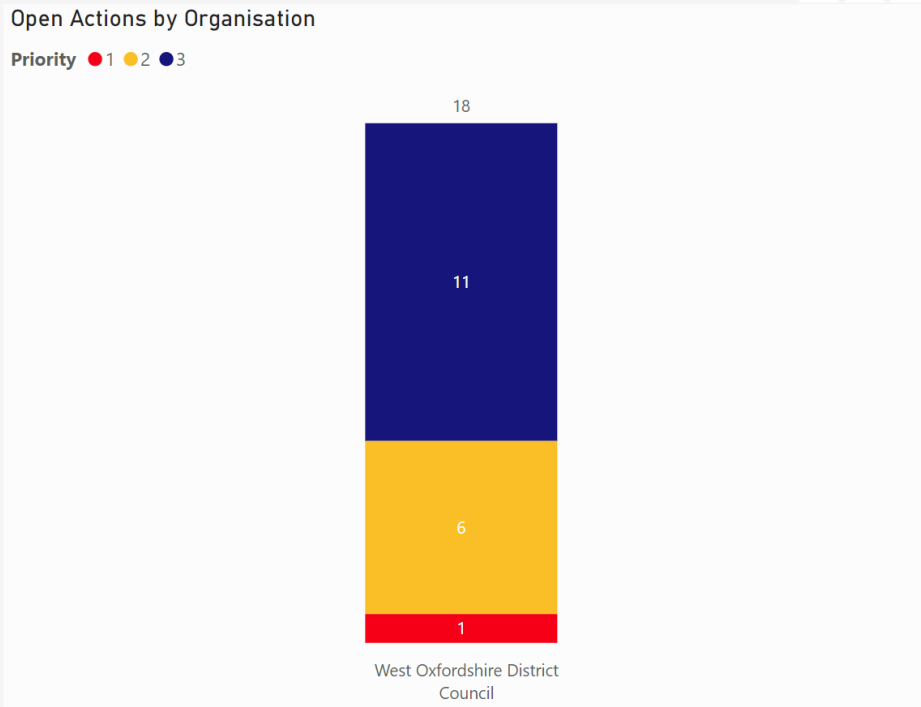
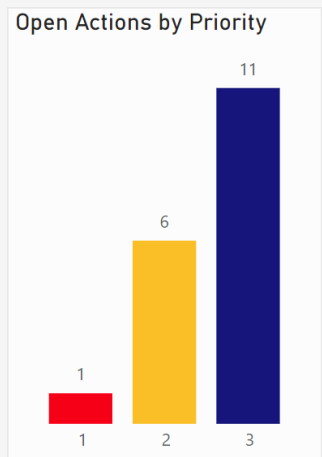
Analytics DB Access



Open Management Actions

- Organisation**
- West Oxfordshire District Council
 - Cheltenham Borough Council
 - Cheltenham Borough Homes
 - Cotswold District Council
 - Forest of Dean District Council
 - Publica
 - West Oxfordshire District Council


Not yet due	Due within 30 days	1-30 days overdue	31-60 days overdue	61-90 days overdue	91+ days overdue	Total Actions
16	(Blank)	2	(Blank)	(Blank)	(Blank)	18



Open Agreed Actions - As at 12th November 2024

AP ID	ID	Audit Title	Issue Title	Issue Status	Period	Priority Score	AP Status	Original Timescale	Timescale	Follow-Up Assessment
835	770	WODC - Climate Change Strategy - September 2022	Strategy and Plan Refresh	Pending Remediation	2022/23	3	In Progress	30/09/2024	31/03/2025	Nov 2024: Carbon Action Plan has been reviewed and updated as per the action. Executive decision for Climate Change Strategy due 12.3.25.
3164	2958	PUB - ICT Business Continuity/Disaster Recovery 2023/24	Documentation Updates	Pending Remediation	2023/24	3	In Progress	31/03/2024	31/10/2024	Oct 2024: Updated requested July 2024: The CTO advised that this action is nearly complete. Copies of the updated documentation will be provided to close this action.
3175	2968	PUB - ICT Business Continuity/Disaster Recovery 2023/24	ICT and Emergency Planning Formal Engagement and Alignment	Pending Remediation	2023/24	2	In Progress	31/03/2024	31/01/2025	
3852	3609	PUB - Risk Management 2023/24	Risk Management Training is inadequate.	Pending Remediation	2023/24	2	In Progress	31/05/2024	31/03/2025	Oct 2024: Extended to end of the year due to Transition commitments.
3854	3611	PUB - Risk Management 2023/24	Risk Maturity Self-Assessment has not been conducted.	Pending Remediation	2023/24	3	In Progress	31/03/2025	31/03/2025	
3536	3313	PUB - Use of Waivers - 2023/24	Contract Waiver Report Templates	Pending Remediation	2023/24	3	In Progress	31/12/2024	31/12/2024	
3537	3314	PUB - Use of Waivers - 2023/24	Use of Waivers Training	Pending Remediation	2023/24	3	In Progress	31/12/2024	31/12/2024	
3102	2900	WODC - Bank Reconciliation - 2023/24	Repeat Suspense Account Entries	Pending Remediation	2023/24	3	In Progress	31/08/2024	31/12/2024	Oct 2024: Timescale extended due to change in responsible officer
3514	3293	WODC - Bank Reconciliation - 2023/24	Review of Suspense Account	Pending Remediation	2023/24	3	In Progress	31/03/2024	31/12/2024	Oct 2024: Timescale extended due to change in responsible officer
2986	2788	WODC - Property Services - Compliance and Health & Safety - March 2023	Central Property Database Accuracy	Pending Remediation	2023/24	3	In Progress	30/09/2024	31/12/2024	Oct 2024: IA continuing to monitor progress on agreed action. A follow-up audit is planned for later in the year where all actions will be assessed.
2996	2798	WODC - Property Services - Compliance and Health & Safety - March 2023	Risk Assessment (RA) for All Council Owned Properties	Pending Remediation	2023/24	2	In Progress	30/06/2024	31/12/2024	Oct 2024: IA continuing to monitor progress on agreed action. A follow-up audit is planned for later in the year where all actions will be assessed.
3005	2806	WODC - Property Services - Compliance and Health & Safety - March 2023	Asset Management Plan (AMP)	Pending Remediation	2023/24	1	In Progress	31/03/2024	31/12/2024	Nov 2024: Funding approved for commissioning of the AMS. Timescale updated to reflect anticipated document approval.
3344	3126	WODC - Revenues and Benefits - Council Tax and NDR - July 2023	Council Tax and NDR: Procedure Notes Require Review to Ensure Consistency	Pending Remediation	2023/24	3	In Progress	31/03/2024	31/12/2024	Oct 2024: The Business Manager - Environmental, Welfare & Revenue Service confirmed this is still ongoing due to work levels and resourcing. However, this will be progressed now that a Senior Revs Officer is in post.
4567	4279	PUB - Emergency Planning 2024/25	Emergency Planning Documentation links do not work.	Pending Remediation	2024/25	3	In Progress	30/09/2024	31/12/2024	
4751	4441	WODC - Appointment of Consultants - 2023/24	There is no oversight or proactive reporting of consultants.	Pending Remediation	2024/25	2	In Progress	31/10/2024	31/10/2024	Oct 2024: Requested update from Senior Business Partner - Procurement. Response not yet received.
4752	4442	WODC - Appointment of Consultants - 2023/24	There is no induction or regular refresher training on Procurement for staff.	Pending Remediation	2024/25	3	In Progress	31/10/2024	31/03/2025	
5340	4997	WODC - Members Allowances and Expenses 2024/25	Budget Monitoring.	Pending Remediation	2024/25	2	In Progress	28/02/2025	28/02/2025	
5342	4999	WODC - Members Allowances and Expenses 2024/25	Evidence of Expense Claims.	Pending Remediation	2024/25	2	In Progress	28/02/2025	28/02/2025	

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 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and date of Committee</p>	<p>AUDIT AND GOVERNANCE COMMITTEE – 28 November 2024</p>
<p>Subject</p>	<p>STRATEGIC RISK REGISTER</p>
<p>Wards affected</p>	<p>All</p>
<p>Accountable member</p>	<p>Councillor Andy Graham, Leader of the Council Email: andy.graham@westoxon.gov.uk</p>
<p>Accountable officer</p>	<p>Giles Hughes, Chief Executive. Email: giles.hughes@westoxon.gov.uk</p>
<p>Report author</p>	<p>Cheryl Sloan, Business Manager for Governance, Risk and Business Continuity Email: democratic.services@westoxon.gov.uk</p>
<p>Summary/Purpose</p>	<p>The report brings to Members the current version of the Strategic Risk Register for information and assurance that risks to the Council are being managed and appropriate actions are being taken to mitigate risk.</p>
<p>Annexes</p>	<p>Annex A – Strategic Risk Register</p>
<p>Recommendation(s)</p>	<p>That the Audit and Governance Committee resolves to: I. Note the report.</p>
<p>Corporate priorities</p>	<p>All</p>
<p>Key Decision</p>	<p>NO</p>
<p>Exempt</p>	<p>No</p>
<p>Consultees/ Consultation</p>	<p>Senior Leadership Team – the Chief Executive, Director of Finance, Director of Governance and Director of Place and Executive Members bi-monthly but moving to monthly from 1 December 2024</p>

1. BACKGROUND

- 1.1 The strategic risk register is presented to the Audit and Governance Committee ('the Committee') to provide assurance that risks to the Council are being managed and appropriate actions are being taken to mitigate risk.
- 1.2 Presentation of the risk register also provides an opportunity for members of the Committee to raise questions and highlight any risks which they feel should be referenced and mitigated.

2. RISK REGISTER

- 2.1 All updates to the commentary since 25 July 2024 Audit and Governance Committee are shown in red, along with a direction of travel column, which shows if the risk has either increased / red (got worse), decreased / green (reduced in risk) or stayed the same since the last time it was reported to the Committee.

- 2.2 Below is a summary of some of the key changes / updates:

ERI Cyber Attack. This risk was increased to reflect the recent Cyber Attack incident at Tewkesbury Council and a heightened risk awareness for potential cyber-attacks on our network. This risk has subsequently been reduced to previous levels following the closure of this incident.

ER4 Refugees / Asylum Seekers. This risk was increased following the recent unrest seen across the UK. During this time additional measures were put in place and Tactical Coordinating Groups stood up. This risk has subsequently been reduced.

SRI Major Civil Emergency. This risk was increased in response to the impact on 365 cover due to the transition of services. A short- and long-term solution has now been agreed, including a S113 agreement between the three partner Councils, including West Oxfordshire District Council for the short-term, to provide time for each council to develop a locality based cover from 1/04/25.

SR2 Climate Emergency and Climate Adaptation. This risk has been renamed following a request from the Executive to include 'Climate Adaptation'.

SR4 5 Year Land Supply. This is a new risk as requested by the Audit and Governance Committee in July.

- 2.3 All other updates are shown in red, but do not impact on the risk scoring.

3. FINANCIAL IMPLICATIONS

- 3.1 There are no direct financial implications arising from this report.

4. LEGAL IMPLICATIONS

- 4.1 There are no direct legal implications arising from this report.

5. RISK ASSESSMENT

5.1 This report relates to the Council's management of risk and identifies the current strategic risks, as such no separate risk assessment has been completed.

6. EQUALITIES IMPACT

6.1 An equalities impact assessment is not required for this report.

7. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS





7.1 There are no climate or ecological emergency implications arising directly from this report.




8. BACKGROUND PAPERS

None.

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ID	Risk Title	Description of risk / opportunity / Impact	Corporate Objective	Date raised	Risk Owner	Initial Risk		Existing Control, Mitigation or Contingency	Previous		Current		Change in residual risk since previous review	Follow on Action (if required)	Target delivery date	Risk Acceptance Level	Update comments	Status: Open, Hold, or Closed	Direction of Travel since previous review)	
						Impact category	Likelihood category		Score	Impact category	Likelihood category	Score								
Internal Risks																				
IR 1	Financial Stability of WODC	There is a risk that the Council's finances become unsustainable. The future funding available to the Council remains extremely uncertain and the Council is particularly exposed to pending changes to retained business rate growth and new homes bonus income. Commercial income streams are also subject to some volatility. There are also significant cost pressures as a result of inflation. The Council's General Fund Balance is currently healthy but will fall below minimum levels without further action, as set out in the Medium Term Financial Strategy (MTFS).	Working Together for West Oxfordshire	1/5/2023	Finance Director S151	Extreme	Probable	20	Major	Probable	16	Major	Probable	16	0	Continued in year budget monitoring and reporting. The 24/25 Budget approved with an updated MTFS reviewed by Executive and Council. Review of earmarked reserves. Further consideration of options - particularly in areas of Waste, Leisure, Homelessness and Asset Management with a view to bridging the financial gap identifies within the MTFS. In addition, more member training to be considered to increase profile of budgetary challenges.	Ongoing	Risk Reduction	Open	
IR 2	GDPR / Information Management	If the council is not compliant with the General Data Protection and does not have robust processes in place for Information Management then there is a risk of financial penalties, reputational damage and impact on resources	Working Together for West Oxfordshire	1/5/2023	AD Business Services (PM)	Major	Probable	16	Major	Possible	12	Major	Possible	12	0	All emails received from at risk location are quarantined and inspected by ICT staff before being released. New cyber security software installed. See also risk P5 on cyber security. 98% of staff now trained in cyber awareness and final 2% being reviewed. PSN renewal underway, and paperwork to be submitted this month. New data protection training is currently being rolled out to all staff. This is a mandatory course and it is also intended to roll it out to Members. We are in the process of interviewing for a new Governance Officer to support data protection.	Ongoing	Risk Reduction	Open	
IR 3	Health & Safety	If the council and its contractors / partners are not compliant with the Health & Safety at Work Act, it is at risk of a serious Health & Safety incident / accident leading to financial penalties, reputational damage and risk to services.	Working Together for West Oxfordshire	30/8/2023	AD Business Services (PM)	Major	Possible	12	Major	Remote	8	Major	Remote	8	0	Health & Safety business partner in place to monitor compliance for Publica, with H&S Board and audit / inspection process. New H&S policy in place for Publica. Ubico have specialist H&S Officers and hold ISO45001, the highest level of H&S compliance. Services delivered by Council and Publica are low risk, highest risk is services contracted to Ubico where H&S is paramount.	Ongoing	Risk Sharing	Open	
IR 4	Legislative Compliance	If the Council and its contractors / partners is not compliant with relevant legislation, it is at risk of not meeting its statutory duty, reputational damage and financial impact	Working Together for West Oxfordshire	30/8/2023	Monitoring Officer	Moderate	Possible	9	Minor	Possible	6	Minor	Possible	6	0	Individual ADs and BMs responsible for Legal compliance within their respective areas with an annual declaration in place to monitor compliance. Audit process in place to check compliance. Service areas receive updates on legislation for their service areas. Review of legal services being completed.	Ongoing	Risk Reduction	Open	
IR 5	Shareholder Review of Publica	The review of Publica by Human Engine commissioned by the four shareholder Councils has been published at Cabinet with a recommendation to in-source the majority of services. This is subject to a detailed transition plan and financial costings. Staff have been informed through a briefing prior to the recommendation being published. If the detailed transition plan is not published soon providing assurance to those impacted by the decision, there is a risk that service delivery could be impacted due to loss of staff, inability to recruit, and low staff morale. If detailed costings are not undertaken, there is a risk that in-sourcing the services could increase the cost of delivery and not achieve savings / efficiencies.	Working Together for West Oxfordshire	31/8/2023	CEO (GH)	Moderate	Possible	9	Moderate	Probable	12	Moderate	Probable	12	0	Report requires: A detailed transition plan to be developed for subsequent agreement by Cabinet and Council. Further due diligence to fully understand the financial implications of the recommendation in the short and long term.	Ongoing	Risk Reduction	Open	

External Risks																			
ER 1	Cyber Attack	If the ICT network is not adequately protected then it is susceptible to a Cyber - Security Attack leading to loss of systems and data, significant downtime, reputational damage and impact on service delivery and resources	Working Together for West Oxfordshire	1/5/2013	AD Business Services (PM)	Extreme Probable	20	Blocking of USB and other devices. PSN compliance. Revised policies. Staff awareness training. Business Continuity Plan in place, reviewed and tested. Enhanced encryption software and other specialist cyber tools. Investment in cyber training for the ICT Team and specialist officer/s in post. Cyber Essentials re- accreditation submitted. Ongoing network Internal & External Penetration checks. Continual Password Audits across our network to evaluate weak password. Detailed review of Business Continuity & Disaster Recovery Plans in light of recent cyber attack on neighbouring council.	Major Probable	16	Major Possible	12	-4	98% of staff now trained in cyber awareness and final 2% being reviewed, this will be followed by Phishing emails to test understanding and awareness following the training. Ongoing investment in cyber team with dedicated team now in place. Regular review of User Privileges and Information Asset Register. Cyber updates being presented to Council Audit & Governance committees, Publica Audit & Risk Committee (ARAC) and Governance Meetings. Preparation underway to submit latest PSN submission. Risk was increased to reflect recent cyber attack at Tewkesbury Council. ICT team worked closely with Tewkesbury on the response and recovery and are taking any learning back to our systems. Now this has been mitigated, the risk has returned to previous levels.	Ongoing	Risk Reduction		Open	
ER 2	Global Pandemic	If there was another global pandemic, then there is a risk to the delivery of council services due to lack of resource availability, impacting on costs and reputation	Working Together for West Oxfordshire	1/7/2023	CEO (GH)	Moderate Possible	9	New risk to replace Covid specific risks, as Covid is now BAU. Lessons learnt from previous pandemic, Council and partners are now setup to work remotely and able to continue to deliver services in the midst of a pandemic. There is an effective framework in place with Oxfordshire partners.	Moderate Possible	9	Moderate Possible	9	0	Watching brief should a further pandemic be predicted	Hold	Risk Acceptance & Retention		Hold	
ER 3	Fraud & Corruption Risk	If the Council does not have controls, checks and measures in place when commissioning and procuring goods, works and services, there is a risk of fraud and / or corruption which may impact on cost, reputation, and services.	Working Together for West Oxfordshire	7/11/2023	CEO (GH)	Major Probable	16	Counter Fraud and Enforcement Unit (CFEU) in place to manage Fraud and Corruption and ensure that the Council and its employees understand the risks and have controls, checks and measures in place to mitigate this activity. CFEU report to the Council's Audit and Governance Committee. Employees receive regular training. CFEU test controls to ensure fit for purpose	Moderate Possible	9	Moderate Possible	9	0	CFEU currently developing service risk registers for fraud to further improve awareness and controls. Any changes to processes / controls will be monitored / managed for any services which may transition from Publica to direct Council delivery.	Ongoing	Risk Reduction		Open	
ER 4	Refugees / Asylum Seekers	If there is an increase in refugees / asylum seekers into the District, the Council may need to find alternative accommodation which may impact on the Council in terms an increased demand on housing support and services. There is a risk of disorder / disruption and increase in community tension around the placement of refugees / asylum seekers	Working Together for West Oxfordshire	28/10/2023	AD Business Services (PM)	Moderate Probable	12	Migrant hotels are currently in place, however, this may be changing which may have an impact on housing support and services.	Moderate Probable	12	Moderate Possible	9	3	WoDC is working with Cottsway Housing to provide additional properties using the LA Housing Fund from the Home Office. Numbers are decreasing as families move into private rented accommodation, social housing or return to their home country. No additional demand expected currently from ARAP/ACRS. New cohorts of refugees is BAU. Monitoring potential risk of increased homelessness if asylum seekers granted permission to remain. This risk was increased to reflect the recent unrest. During this time, TVP and MOD along with companies that run housing revived security arrangements. TCGs were stood up to monitor and manage current tensions being seen across the country. Risk has been reduced, to reflect that the unrest is now under control.	Ongoing	Risk Reduction	<i>Risk updated and increased to reflect current UK wide tensions.</i>	Open	

Strategic Risks																			
SR 1	Major Civil Emergency	District Councils are required to provide rest centres for the Public during a Civil Emergency. If staff are unwilling to come forward and volunteer with the running of a rest centre, there is a risk that the Council will be unable to fulfil its duty in providing a safe rest centre. If the Council is unable to provide a sustained response to a major civil emergency, the Council would be failing in fulfilling its statutory duty to assist and care for those affected.	Working Together for West Oxfordshire	1/1/2021	BM for Emergency Planning (CS)	Major Possible	12	Emergency planning team in place. Emergency Planning Process in place, with defined roles and responsibilities. Staff trained in their roles. 24/7 callout in place. Ongoing work with the Local Resilience Forum.	Major Probable	16	Moderate Probable	12	4	<p>WoDC Coordination Team and Rest Centres teams now in place, which is then supported by wider shared resource across Publica. Refresh Training setup for Coordination Team, Rest Centre Team and Duty Officers and Managers. All documentation being updated and transferred to 365.</p> <p>Plans tested during recent floods when Tactical Coordinating Group (TCG) and Strategic Coordinating Group (SCG) stood up. The transition of services has impacted on the 365 emergency cover arrangements. A proposal has now been approved by the Senior Leadership Team which will move cover to a locality based arrangement, with remuneration. Work is now underway to recruit to a locality based team with a target date for implementation of 1/04/25. A s113 arrangement is in place across the three partner councils from 1/11/24. Risk reduced to reflect the agreement of a short and long term solution.</p>	Ongoing	Risk Reduction	<i>Difficult to reduce as likely to be caused by natural disaster e.g., flooding or major incident. Therefore, it is about our ability to respond and meet obligations under Civil Emergencies Act.</i>	Open	
SR 2	Climate Emergency and Climate adaptation (reworded risk)	The Council has declared a climate and ecological emergency and pledged to become carbon neutral by 2030. Failure to achieve carbon neutrality by 2030 would result in the Council not meeting this commitment. Some carbon reduction may require significant investment, particularly if the UK Government does not provide sufficient funding to support project delivery. Increasing cost of investment and capital expenditure is likely to make business cases difficult.	Responding to the Climate and Ecological Emergency	1/6/2023	CEO (GH)	Moderate Probable	12	The Council has approved the Carbon Action Plan 2024-2030. External funding will be secured as far as possible to deliver carbon reduction projects.	moderate possible	9	moderate possible	9	0	Progress against carbon projects is reported through the Councils Project Governance Process	Mar-25	Risk Reduction		Open	
SR 3	Compliance and Regulations	If the council does not comply with legislation, regulations, laws and industry standards, there is a financial risk of penalties and a risk of reputational damage	Working Together for West Oxfordshire	8/8/2024	Director of Governance	Moderate Possible	9	The council understands what laws, regulations and standards it must comply with and has processes in place, such as internal and external audit, manager assurance, and governance arrangements to ensure it remains compliant. Processes, procedures and controls are in place to effectively comply and officers received updates and changes to relevant laws to ensure we remain compliant.	Moderate Possible	9	Moderate Possible	9	0	Ongoing checks are undertaken to ensure compliance through internal and external audit processes	Ongoing	Risk Acceptance & Retention		Open	
SR 4	5 Year land supply	WODC being unable to demonstrate that it has an adequate 5-year supply of deliverable housing land in accordance with national policy. The effect of this is the engagement of the 'tilted balance' set out in paragraph 11 of the NPPF whereby there is a presumption in favour of planning permission being granted unless any adverse impacts of doing so would significantly and demonstrably outweigh the benefits. The result is increased pressure from speculative development and a greater likelihood of 'planning by appeal'.	Working Together for West Oxfordshire	12/9/2024	Director of Governance	Major Probable	16	<p>Member Briefings / training to raise awareness.</p> <p>Proactive engagement with site promoters to obtain evidence of anticipated delivery.</p> <p>Local plan review to identify new site allocations</p> <p>Preparation of updated Housing and Economic Land Availability Assessment (HELAA).</p>	Moderate Possible	9	Moderate Possible	9	0	New Risk	Ongoing	Risk Reduction		Open	New Risk

Partnership Risks																		
PR 1	Partnership deliverables (Ubico waste provider)	If the 'Waste' contractor does not meet their obligations under key contracts then it could lead to a fall in service standards, reduced customer service, a failure to meet legal requirements or an increase in costs to the Council and reputational impact Waste and Recycling - shortage of qualified HGV drivers, lack of loaders, along with the impact of future Covid variants could result in the Waste Contractor being unable to meet its obligations for waste and recycling collections.	Responding to the Climate and Ecological Emergency	15/6/2023	AD Commercial Services (B.O)	Major Possible	12	WODC is a shareholder of Ubico, with significant control and influence over the company ensuring ongoing financial viability and affordability for the Council. Contract Management in place to ensure Ubico deliver the service in-line with agreed specification and standards. Performance reports presented to Council.	Major possible	12	Major possible	12	0	Ongoing	Risk Reduction		Open	
PR 2	Failure of Leisure provider and partnership deliverables (GLL)	If the current leisure provider continues to face national financial difficulties, there is a risk to the council in the delivery of leisure services, resulting in increased costs, and reputational damage. Whilst mitigations can be put in place to increase leisure provision locally, WODC cannot influence the overall GLL financial difficulties / pressures.	Working Together for West Oxfordshire	15/6/2023	AD Communities (AB)	Major Probable	16	Work continues with GLL to make the service sustainable and affordable in the medium term.	Major possible	12	Major possible	12	0	Ongoing	Risk Reduction		Open	
PR 3	Partnership Deliverables (Publica)	If Publica do not deliver the Future Publica Savings, this will add additional financial pressure on the Council, also if delivered as a cutting exercise, it could impact on service delivery. If Publica are unable to recruit/retain suitably qualified staff - impact on quality of services delivered, financial impact Services are not able to adequately discharge their (legal) obligations leading to failure - this may not be reported through the quarterly performance reports	Working Together for West Oxfordshire	15/6/2023	CEO (GH)	Major Possible	12	Financial incentives (market force supplement scheme) Review of pay and benefits package. Introduction of career grade structures in Planning and Project Management Recruitment improvement plan in place Investors in People HR programme in place Shareholder Forum in place to hold Publica to account.	Moderate Probable	12	Moderate Probable	12	0	Ongoing	Risk Reduction	The recommendation to in-source the majority of services from Publica back into the Council has been approved by Executive. All partner Councils have also had the recommendation approved. The Detailed Transition Plan was approved by WoDC and all partner councils and following formal consultation, those in scope for phase 1 have transferred back to WODC employment on 1/11/24. A revised Publica structure has now been approved and communicated to Publica and Council employees. A review of Governance arrangements is currently being undertaken by Local Partnerships. See R5 for more detail.	Open	
MR 1	Failure to deliver WODC programme of major projects	If the Council does deliver on it's major projects, this could result in non delivery of Council priorities , cost increases, financial pressures and reputational damage	Working Together for West Oxfordshire		CEO (GH)	Major Possible	12	All projects require a detailed business case and sign off before proceeding. Project Manager appointed to manage all major projects Project reporting in place, including risk reporting on a monthly basis.	Moderate Possible	9	Moderate Possible	9	0		Risk Reduction		Open	



WEST OXFORDSHIRE
DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME
1 NOVEMBER 2024 – 30 MARCH 2025

The Audit and Governance Committee responsible for monitoring the adequacy and effectiveness of the Council's governance arrangements. This includes overseeing the audit function, annual accounts and the work of the internal auditors, promoting and maintaining high standards of conduct of members and, through its Standards Sub-Committee, determining standards matters.

The Committee has the following powers under the Council's Constitution:

- To require the attendance of any Council officers and/or members in order to respond directly to any issue under consideration;
- To review any issues referred to it by the Chief Executive, other statutory officer or any Council body;
- To report and make recommendations to Council;
- To call expert witnesses from outside the Council to give advice on matters under review or discussion;
- The ability to raise issues at a meeting of the Executive; and
- The power to establish Sub-Committees.

This work programme sets out the expected business for meetings of the Audit and Governance Committee.

Thursday, 28 November 2024		
Treasury Management Mid-Term Report	28 Nov 2024	Madhu Richards, Director of Finance madhu.richards@westoxon.gov.uk
Internal Audit	28 Nov 2024	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
Customer Complaints Policy & Procedure	28 Nov 2024	Cheryl Sloan, Business Manager - Business Continuity, Governance and Risk cheryl.sloan@publicagroup.uk
Strategic Risk Register	28 Nov 2024	Cheryl Sloan, Business Manager - Business Continuity, Governance and Risk cheryl.sloan@publicagroup.uk
Thursday, 30 January 2025		
Audit Reports VFM	30 Jan 2025	Madhu Richards, Director of Finance madhu.richards@westoxon.gov.uk
2023/24 Audit Updates – Depends on Audit Plan from June	30 Jan 2025	Madhu Richards, Director of Finance madhu.richards@westoxon.gov.uk
Internal Audit Progress Report	30 Jan 2025	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
CFEU Update	30 Jan 2025	Madhu Richards, Director of Finance madhu.richards@westoxon.gov.uk

Thursday, 27 March 2025		
Provisional member training programme	27 Mar 2025	Andrew Brown, Head of Democratic and Electoral Services andrew.brown@westoxon.gov.uk
Quarter 3 Treasury Management Performance	27 Mar 2025	Madhu Richards, Director of Finance madhu.richards@westoxon.gov.uk
Annual Governance Statement Action Plan Update	27 Mar 2025	Cheryl Sloan, Business Manager - Business Continuity, Governance and Risk cheryl.sloan@publicagroup.uk
Corporate Risk Register Update	27 Mar 2025	Cheryl Sloan, Business Manager - Business Continuity, Governance and Risk cheryl.sloan@publicagroup.uk
CFEU Update Report (RIPA and IPA annual update)	27 Mar 2025	Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit emma.cathcart@cotswold.gov.uk
Internal Audit Plan 2025/26	27 Mar 2025	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
Internal Audit Progress Report	27 Mar 2025	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
Wednesday, 21 May 2025		

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