

Wednesday, 17 June 2026

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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 Committee Room 1, Council Offices, Woodgreen, Witney, Oxfordshire OX28 1NB on **Thursday, 25 June 2026 at 6.00 pm.**



Phil Martin
Chief Executive

To: Members of the Audit and Governance Committee

Councillors: Nigel Ridpath (Chair), Sandra Simpson (Vice-Chair), Joy Aitman, Edward James, David Melvin, Elizabeth Poskitt, Alex Wilson, Adam Clements, Dan Levy, Andrew Lyon and Toby Morris.

Independent Members: Victoria Field and Richard Deuttenburg

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 - 8)**
To approve the minutes of the meeting held on 20 May 2026.
4. **Information Governance update and Senior Information Risk Owner (SIRO) Annual Highlight report 2025/26 (Pages 9 - 22)**
Purpose:
To provide the Committee with its first Information Governance & SIRO report, summarising the Council's key actions and progress in reducing information risk and strengthening data and information management controls during the 2025/26 financial year.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Note the report of the Senior Information Risk Owner (SIRO) on Information Governance for the 2025/26 period
2. Approve the future inclusion of the SIRO's Annual Report within the Annual Governance Statement for reporting purposes

5. **Internal Audit Annual Opinion 2025/26 (Pages 23 - 50)**

Purpose:

To present a summary of the work undertaken by Internal Audit during 2025/26 and to give an overall opinion on levels of assurance resulting from this work.

Due to the information contained in The Internal Audit Annual Opinion, it is deemed unnecessary to submit a separate quarterly monitoring report. Instead, we have produced a condensed version of the usual report which contains a summary of the work concluded since the last meeting of this Committee.

Recommendation:

That the Audit and Governance Committee resolves to:

1. Consider the report and comment as necessary

6. **Statement of Accounts 2025/26 - Update and Accounting Policies (Pages 51 - 78)**

Purpose:

This report presents the accounting policies to be included in the 2025/26 Statement of Accounts. This provides Members with the opportunity to review and approve the policies in advance of the preparation of the Statement of Accounts 2025/26. Approving the accounting policies in advance of the preparation of the accounts represents best practice.

Recommendations:

That the Audit and Governance Committee:

1. Considers and approves the draft accounting policies for 2025/26 included at Annex A;
2. Further necessary amendments to the policies set out at Annex A (occurring subsequent to this meeting) are included within the draft (unaudited) and/or final (audited) Statement of Accounts when presented to this Committee.

7. **25/26 Treasury Outturn (Pages 79 - 96)**

Purpose:

To advise members of treasury management activity and the performance of internal and external fund managers for 2025/26

Recommendation:

That the Audit and Governance Committee resolves to:

1. Note the Treasury Management and performance of internal and external funds for 2025/26.

8. **Strategic Risk Register (Pages 97 - 106)**

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:

1. Approve the changes made to the Risk Register as outlined in section 2 of this report.
2. Note the contents of the report and annex.

9. **Annual Governance Statement for 2025/26, Action Plan for 2026/27 & Local Code of Corporate Governance Report for 2026/27 (Pages 107 - 154)**

Purpose:

This report provides the Audit and Governance Committee with an updated Annual Governance Statement for 2025/26 incorporating the Annual Action Plan for 2025/26, an Annual Governance Action plan for 2026/27 and the Local Code of Corporate Governance 2026/27.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Approve the 2025/26 Annual Governance Statement incorporating the Annual Action Plan for 2025/26 and the Action Plan 2026/27 for sign off by the Chief Executive Officer and the Leader of the Council.
2. Review and adopt the latest version of the Local Code of Corporate Governance 2026/27 for sign off by the Chief Executive Officer and the Leader of the Council.
3. Agree to receive updates on progress against the key actions in the Action Plan 2026/27 at future meetings.

10. **Annual Summary of Member Conduct Complaints (Pages 155 - 160)**

Purpose:

To advise the Committee of the number and status of Code of Conduct complaints received and considered by the Council's Monitoring Officer, in consultation with the Independent Person, in the period from 1 April 2025 to 31 March 2026 and any learnings.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Note the report.

11. **Annual Complaints Performance and Service Improvement Report, including the Annual Summary of Complaints Statistics from the Local Government and Social Care Ombudsman - Year Ending 31 March 2026 (Pages 161 - 192)**

Purpose:

This report provides a review of the organisation's complaints handling performance and service improvement over the financial year 1 April 2025 – 31 March 2026.

The report is written in line with the Councils Complaints Policy and Procedure ("the Policy") which was introduced on 1 April 2025. The Policy meets the requirements of the Local Government and Social Care Ombudsman's Complaint Handling Code.

The report also presents the Annual Complaints statistics as provided by the Local Government and Social Care Ombudsman ("the LGO") letter for the year 1st April 2025 – 31st March 2026.

The report also outlines some proposed changes to the Policy for Committee Approval.

Recommendations:

That the Audit and Governance Committee:

1. note the content of the report and the Local Government and Social Care Ombudsman's annual letter for 25/26 attached at annex A.
2. approve the recommended changes to the Complaints Policy and Procedure in relation to the use and response to Artificial Intelligence generated complaints attached at annex B.

12. **Audit and Governance Committee Work Programme (Pages 193 - 198)**

Purpose

For the Committee to review and note its work programme.

(END).

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WEST OXFORDSHIRE DISTRICT COUNCIL

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

Held in the Committee Room 1, Council Offices, Woodgreen, Witney, Oxfordshire OX28
1NB at 2.30 pm on **Wednesday, 20 May 2026**

PRESENT

Councillors: Nigel Ridpath (Chair), Sandra Simpson (Vice-Chair), Joy Aitman, Edward James, David Melvin, Elizabeth Poskitt, Alex Wilson, Adam Clements, Dan Levy, Andrew Lyon and Liam Walker.

Officers: Andrea McCaskie (Director of Governance and Regulatory Services), Madhu Richards (Director of Finance), Phil Martin (Director of Place), Ana Prelici (Senior Democratic Services Officer), Mathew Taylor (Democratic Services Officer) and Anne Learmonth (Democratic Services Officer)

Other Councillors in attendance:

123 Election of Chair

The Chair of the Council, Councillor Carl Rylett, opened the meeting.

The Committee would be comprised of the following Members:

Councillor Nigel Ridpath;

Councillor Adam Clements;

Councillor Dan Levy;

Councillor Elizabeth Poskitt;

Councillor David Melvin;

Councillor Alex Wilson;

Councillor Toby Morris;

Councillor Ed James;

Councillor Sandra Simpson;

Councillor Joy Aitman;

Councillor Andrew Lyon.

The Chair of the Council, Councillor Carl Rylett, requested nominations for the position of the Chair of the Audit and Governance Committee for the municipal year of 2026/2027.

Councillor Dan Levy nominated Councillor Nigel Ridpath. The nomination was seconded by Councillor Sandra Simpson. There were no other nominations and the vote was carried.

20/May2026

The Audit and Governance Committee Resolved to:

- I. Appoint Councillor Nigel Ridpath to the position of Chair of the Audit and Governance Committee for the municipal year of 2026/2027.

124 Appointment of Vice-Chair

The Chair of the Audit and Governance Committee, Councillor Nigel Ridpath, requested that the Vice Chair for the Audit and Governance Committee be nominated for the municipal year of 2026/2027.

Councillor Nigel Ridpath nominated Councillor Sandra Simpson. The nomination was seconded by Councillor Joy Aitman. There were no other nominations and the vote was carried.

The Audit and Governance Committee Resolved to:

- I. Appoint Councillor Sandra Simpson to the position of Vice Chair of the Audit and Governance Committee for the municipal year of 2026/2027.

125 Apologies for Absence

Apologies for absence were received from Councillor Toby Morris for whom Councillor Liam Walker substituted.

126 Declarations of Interest

There were no declarations of interest received.

127 Minutes of Previous Meeting

The Chair of the Audit and Governance Committee, Councillor Nigel Ridpath, proposed that the minutes of the meeting held on 19 March 2026 be approved. Upon being seconded the proposal was put to the vote and agreed by the Committee

The Audit and Governance Committee Resolved to:

- I. Approve the minutes of the meeting held on 19 March 2026.

128 Appointment of Sub-Committee

The Chair or the Audit and Governance Committee, Councillor Nigel Ridpath, proposed that Committee agree the appointment of members to the Standards Sub-Committee. Upon being seconded the proposal was put to the vote and agreed by the Committee.

The Audit and Governance Committee Resolved to:

- I. Appoint the following Councillors to the Standards Sub-Committee:
 - Councillor Elizabeth Poskitt;
 - Councillor David Melvin;
 - Councillor Edward James;
 - Councillor Toby Morris;
 - Councillor Joy Aitman;

129 Audit and Governance Committee Work Programme for 2026/27

The Chair or the Audit and Governance Committee, Councillor Nigel Ridpath, proposed that Committee noted the work plan for the 2026/27 municipal year. Upon being seconded the proposal was put to the vote and agreed by the Committee.

The Audit and Governance Committee Resolved to:

- I. Note the work programme for 2026/27.


130 Date of next Committee Meeting

The next meeting of the Audit and Governance Committee would be held on 25 June 2026. This was noted by the Committee.

The Meeting closed at Time Not Specified

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 – 25 JUNE 2026</p>
<p>Subject</p>	<p>INFORMATION GOVERNANCE UPDATE AND SENIOR INFORMATION RISK OWNER (SIRO) ANNUAL HIGHLIGHT REPORT 2025/26</p>
<p>Wards affected</p>	<p>All</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>Phil Martin – Chief Executive Email: phil.martin@westoxon.gov.uk</p>
<p>Report author</p>	<p>Phil Martin – Chief Executive Email: phil.martin@westoxon.gov.uk</p>
<p>Summary/Purpose</p>	<p>To provide the Committee with its first Information Governance & SIRO report, summarising the Council’s key actions and progress in reducing information risk and strengthening data and information management controls during the 2025/26 financial year.</p>
<p>Annexes</p>	<p>Annex A – Information Governance & Senior Information Risk Officer (SIRO) Report 2025/26</p>
<p>Recommendation(s)</p>	<p>That the Audit and Governance Committee resolves to:</p> <ol style="list-style-type: none"> 1. Note the report of the Senior Information Risk Owner (SIRO) on Information Governance for the 2025/26 period 2. Approve the future inclusion of the SIRO’s Annual Report within the Annual Governance Statement for reporting purposes
<p>Corporate priorities</p>	<ul style="list-style-type: none"> • Putting Residents First • Working Together for West Oxfordshire
<p>Key Decision</p>	<p>NO</p>
<p>Exempt</p>	<p>NO</p>

Consultees/ Consultation	<p>Senior Leadership Team including:</p> <ul style="list-style-type: none">• Chief Executive Officer• Director of Finance & S151 Officer• Director of Governance & Regulatory Services (Monitoring Officer) <p>Projects, Governance, Risk and Performance Group and the:</p> <ul style="list-style-type: none">• Chief Technology Officer• Data Protection Officer• ICT Audit & Compliance Manager• Compliance & Information Governance Officer
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1. EXECUTIVE SUMMARY

- 1.1** This is the first time this Committee has received an Information Governance & Senior Information Risk Officer (SIRO) report (Annex A). It provides an overview of the Council's key actions and positive progress in information governance and information risk management during the financial year 2025/26, outlining the advancements in reducing information risk and strengthening controls around data and information management.

2. MAIN POINTS

- 2.1** The Council's Senior Information Risk Officer (SIRO) has accountability for ensuring that effective systems and processes are in place to address the Information Governance agenda including records and document management. With completion of phase I of the Publica review in November 2024, the role of SIRO moved from Publica to the Council and the role is held by the Director of Place.
- 2.2** The SIRO is responsible for the corporate approach to managing information risk including:
- acting as corporate champion for information governance, security and data protection
 - providing a focus for the management of information governance at a senior level
 - ensuring sufficient professional capacity and expertise is in place
 - ensuring that the Council has appropriate information security policies in place
 - providing advice and reports in respect of information security incidents, risks and trends
 - assessing how the Council's strategic priorities may be impacted by these incidents, risks and trends and how they can be managed, resourced and scrutinised effectively
 - implementation of the Council's approach to the management, retention and destruction of paper and electronic records.
- 2.3** The SIRO is supported in this work by the Data Protection Officer (DPO) which is a statutory role required by Article 37 of the UK General Data Protection Regulations (GDPR) and Section 69 of the Data Protection Act 2018 and other compliance and governance officers.

3. ALTERNATIVE OPTIONS

- 3.1** There are no alternative options for this report.

4. CONCLUSIONS

- 4.1** It is considered best practice to report the areas detailed in section 2.2 to Members. The report aligns with the Audit & Governance Committee's responsibility to ensure the Council's control framework remains robust.
- 4.2** For future reporting, it is recommended the SIRO's report is included with the Annual Governance Statement.

5. FINANCIAL IMPLICATIONS

5.1 Proactive information management helps reduce Council costs by minimising risks such as regulatory fines and expenses from cyber-attacks.

6. LEGAL IMPLICATIONS

6.1 Information management and data protection are subject to a range of legislation including the UK General Data Protection Regulation and Data Protection Act 2018 as amended, as detailed in the Information Governance & SIRO report 2025/26.

7. RISK ASSESSMENT

7.1 Not producing an Information Governance and SIRO report may result in insufficient oversight of information risk management, leading to potential non-compliance with statutory requirements (e.g., UK GDPR, Data Protection Act 2018), increased vulnerability to data breaches, and reputational damage. This lack of formal reporting could also hinder transparency, accountability, and continuous improvement in information governance practices.

8. EQUALITIES IMPACT

8.1 Data Protection policies and procedures are available on the Council's website. Alternative channels remain available for those customers who may not be able to access or use digital services and reasonable adjustments for disabilities are made where required.

9. SUSTAINABILITY IMPLICATIONS

9.1 A Sustainability Impact Assessment Tool (SIAT) is not required for this report.

10. BACKGROUND PAPERS

10.1 None.

(END)

Information Governance & Senior Information Risk Officer (SIRO) Report 2024/25

1 Executive Summary

Over the past year, progress has been made to reduce the turnaround time on Subject Access Requests, Freedom of Information requests, reducing information risk for the Council and growing the maturity of the approach to data and information.

Progress has also been made in improving the approach to information governance, information risk and cyber security across the Council and while there are challenges that remain to be resolved, there are clearly defined actions for the future.

This first report provides a detailed look at the Council's key actions regarding information governance and information risk management.

The report provides both a backward-looking view of the actions, plans, opportunities and challenges related to information risk and governance during 2024/25 and satisfies the requirement for the Senior Information Risk Owner (SIRO) to provide an annual report and a forward-looking view of planned activities for the next year.

2 Background

2.1 Regulatory, Strategy & Policy Framework

The UK GDPR and Data Protection Act 2018 (DPA 2018) are the primary pieces of legislation regulating data protection in the UK.

The proposed Data Protection and Digital Information Bill (DPDI Bill) did not pass through Parliament before the General Election; instead the Data (Use and Access) Bill received Royal Assent in June 2025. The Data (Use and Access) (DUA) Act 2025 complements, rather than replaces, existing legislation like the UK GDPR and the Data Protection Act 2018. The Act aims to make it easier and more secure for data to be shared and used, such as through new Smart Data schemes and digital verification services.

Key actions from the DUA Act 2025:

Key Changes	Plans	Responsible Officer
<p>Subject Access Requests (SARs) – The Council must now only conduct "reasonable and proportionate" searches. The time limit for responding can also be paused if the Council needs more information from the requester.</p>	<p>We have updated our internal SAR procedures and we are now compliant with the DUA Act.</p>	<p>Compliance Manager</p>
<p>Cookies: Exemptions have been created for certain cookies, such as those used for statistical purposes, to be used without user consent.</p>	<p>The Council Cookies Privacy Notice has been updated with DUA requirement. This action has been completed.</p>	<p>DPO</p>
<p>Automated decision-making: Restrictions on automated decision-making have been relaxed, allowing for broader use of these systems, though safeguards are still required.</p>	<p>Automated decision-making review undertaken on Council processing activities completed. Privacy Notices have been updated.</p>	<p>DPO</p>
<p>Internal complaints procedure: Council is now required to have an internal complaints procedure for data protection issues. Individuals must complain to the organization first before escalating to the Information Commissioner.</p>	<p>We have updated our internal complaint process and aligned all data protection complaints received with our generic complaints process. we are compliant with the DUA Act.</p>	<p>Compliance Manager</p>

The Information Commissioner's Office (ICO) has undergone several internal structure changes, most recently with the introduction of the DUA Act 2025. The new structure is called the Information Commission (IC).

IC has announced a set of commitments to support the government's growth agenda. These include introducing a statutory code of practice for businesses developing or deploying Artificial Intelligence (AI); simplification of the Privacy and Electronic Communications Regulations (PECR) consent requirements (which mainly relate to cookies and other tracking technology) and publishing new guidance on international data transfers.

The above matters continue to be monitored by the ICT Audit & Compliance Manager (Data Protection Officer (DPO)), who will update the Senior Leadership Team as required.

Privacy & Electronic Communications Regulations (PECR) consent requirements:

Key Actions Required	Plans	Responsible Officer
General rule: The Council will need prior consent to send unsolicited direct marketing to individuals.	The review of Consent Marketing activities were completed July 25. The Council ' <i>Communicating with our residents</i> ' website pages and Privacy Notice were updated with PECR consent requirements Sept 25	DPO
Existing customers: The Council can email existing customers with marketing for similar services without consent, provided they had the chance to opt out when their details were collected and are given an easy way to opt out of future marketing	The Council's Communications services marketing procedures are now compliant with PECR consent requirements. Review completed by DPO in Aug 25.	DPO
Obtaining consent: The Council required to have reliable method is to provide opt-in boxes where individuals can clearly indicate they want to receive marketing. Opt-out: All marketing communications must include a simple way for recipients to unsubscribe.	The Council's Communications services Consent marketing procedures is now compliant with PECR consent requirements. Review completed by DPO in Aug/Sept 25.	DPO

The Council's vision for managing information, the principles supporting that vision and the context and challenges faced by the Council are detailed in the relevant policies and guidance documents:

Policy	Review	Responsible Officer
Data Breach Policy & Procedures – Compliance with UK GDPR Article 33 & 34	Completed June 2025	Compliance Team
Council & Public Privacy Notices - Compliance with UK GDPR Article 5 (Data Protection Principles) & DUA Act 2025 update	2026: On-going review of 60 Privacy Notices	Compliance Team
Data Protection Policy – Compliance with UK GDPR Article 5 (Data Protection Principles) & DUA Act 2025 update	February 2026	DPO

Information & Data Retention Schedule - ensures compliance with Article 5(1)(e) of the UK GDPR by establishing and enforcing rules for how long personal data is kept, ensuring it is not stored longer than necessary for the original purpose	March 2026	Compliance Team
ICT Acceptable Use Policies – ensures compliance with UK GDPR Article 5, Article 32 Security of processing, Computer Misuse Act 1990 (UK), Malicious Communications Act 1988	March 2026	ICT Audit & Compliance Manager/DPO
Record of Processing Activities – which is a detailed written log of all personal data processing, ensures Compliance with Article 30 of the UK GDPR	July 26	Compliance Team

2.2 Roles & Responsibilities

Before November 2024, the role of SIRO was under the remit of Publica. Since then, the Director of Place has taken over this role and responsibilities including:

- working closely with the DPO.
- overseeing the strategic management of information-related risks.
- ensuring alignment with business objectives.
- promoting a culture that protects information.
- owning information risk management policies and processes; ensuring they are implemented.
- advising on information risk management processes and assurances.
- owning the ICO incident management framework.
- producing an annual report on information risk and governance, covering progress and plans, of which this is the first.

The SIRO's overall role is supported by the Director of Governance & Development and the internal Governance Group.

The Data Protection Officer (DPO) is a statutory role required by Article 37 of the UK GDPR and Section 69 of the Data Protection Act 2018 to monitor internal compliance, inform and advise on data protection obligations, provide advice regarding Data Protection Impact Assessments (DPIAs) and act as a contact point for data subjects and the Information Commissioner.

3 Looking Backwards WODC DATA

3.1 Data Breaches

	2024/25			
	Q1	Q2	Q3	Q4
Total Breaches	-	4	2	1
Low Level	-	2	2	1
Medium Level	-	2	-	-
High Level	-	-	-	-

3.2 Subject Access Requests

	2024/25			
	Q1	Q2	Q3	Q4
Requests Received	4	2	4	1
Requests Completed & Issued	3	1	4	1
Requests Open/On Hold*	1	1	-	-

3.3 Access Controls

Access controls are the mechanisms and policies that determine who or what is permitted to access specific resources such as data, applications and physical locations. It is a security measure that verifies the user's identity (authentication) and then grants or denies access based on predefined rules and permissions (authorisation). Starters, leavers and transfers are crucial security processes which ensure starters are onboarded with the correct access, existing staff who move jobs have the correct access and those who leave the organisation have their access revoked.

3.4 Data Retention

Effective management of Council records is essential to support service delivery, meet legal requirements and manage information-related risks. Following a SWAP Audit, a Council-wide review of our current Retention Schedule is being undertaken in 2025/26. The review will ensure schedules are aligned to legal and operational requirements and reflect all activities where data is held in compliance with the Council's Document Retention and Disposal Policy.

The Council also maintains its Information Asset Register, providing a key governance mechanism for overseeing information assets and associated risks.

3.5 Data Destruction

Departments continued to carry out routine destruction of information assets in line with approved retention schedules, using established procedures to ensure the secure disposal of both digital and physical records. A review of the organisation's retention schedule is under way and scheduled for completion in the first quarter of 2026; this work includes a review of departmental record destruction procedures which will strengthen overall assurance around disposal

practices.

3.6 Freedom of Information/Environmental Information Requests

Under the Freedom of Information Act (FOIA) and Environmental Information Regulations (EIR), individuals are entitled to ask the Council for a copy of information it holds.

WODC DATA	2024/25			
	Q1	Q2	Q3	Q4
Requests Received	163	152	136	164
Answered within 20 days	144 88.3%	141 92.8%	122 89.7%	142 86.6%
Answered after 20 days	19 11.7%	11 7.2%	14 10.3%	22 13.4%

3.7 Training & Awareness

Communications related to data security, cyber security and phishing are a regular communication topic for all officers and elected members. Over the past year there has been communication related to these topics which is raising awareness and both data protection and cyber training is a mandatory part of each new staff's induction programme with annual refreshers for existing staff.

Completion rates for the annual training programme have a target of 95% for Cyber Security & Data Confidential (GDPR) training, actual achieved is 93%. The Information Commission does not set a specific "target rate" for GDPR training completion but expects training to be ongoing and effective.

Messages through a variety of communication channels are provided to staff alerting them to the need to protect personal data, be vigilant around cyber security and to use data appropriately.

3.8 Data Sharing Requests

The Council continues to work closely with partner organisations and shares data where appropriate to support service delivery. Requests for the disclosure of information about identifiable individuals, including those made under Schedule 2 or to confirm a person's status, were assessed on a case-by-case basis to ensure a clear legal basis for sharing and full compliance with data-protection requirements. Data Sharing Agreements were developed and updated for both short and long-term initiatives across a range of departments, with appropriate safeguards and privacy notices in place to ensure the public remains informed about how their information is used.

3.9 Data Policies & Guidance Documents

Policy	Review	Responsible Officer
Data Protection Policy – Compliance with UK GDPR Article 5 (Data Protection Principles) & DUA Act 2025 update	Dec 2025	DPO
Data Breach Policy & Procedures – Compliance with UK GDPR Article 33 & 34	Jun 2025	Compliance Team
Information & Data Retention Schedule - ensures compliance with Article 5(1)(e) of the UK GDPR by establishing and enforcing rules for how long personal data is kept, ensuring it is not stored longer than necessary for the original purpose	Nov 2025	Compliance Team
ICT Acceptable Use Policies – ensures compliance with UK GDPR Article 5, Article 32 Security of processing, Computer Misuse Act 1990 (UK), Malicious Communications Act 1988	Mar 2026	ICT Audit & Compliance Manager DPO
Council & Public Privacy Notices - Compliance with UK GDPR Article 5 (Data Protection Principles) & DUA Act 2025 update	Jan 26 – Dec 26: On-going review of 60 Privacy Notices	Compliance Team
Record of Processing Activities – ensures Compliance with Article 30 of the UK GDPR	Jul 26	Compliance Team

3.10 Cyber Security

Cyber Security is reported via the Council Audit and Governance Committee annually. Additional briefings for councillors and senior officers are available on request.

The Council operates a dedicated Cyber Security Team as part of its shared service arrangements with other Councils. This allows the Team to attract and retain staff with industry recognised Cyber Security qualifications. Investment by the Council has ensured the security solutions deployed are suitable for the task and configured correctly.

The Council obtained its Annual Public Sector Network (PSN) Code of Compliance certification in June 2024 and again in June 2025. This process includes security assessment by third party experts both internally and externally. The results of these assessments are reviewed by the Cabinet Officer.

The Council achieved the MHCLG Cyber Assessment Framework (CAF) Ready status in 2024. As a result of the preventative measures taken, there were no

cyber security incidents that had a negative impact upon the Council in 2024/25.

4 Looking Forward

4.1 Strategic Direction - Future Programme of Work and Key Focus Areas

The strategic direction is to reduce information risk across the Council and associated organisations by ensuring that the right practices are in place and accountabilities understood.

Key areas of focus are:

- Risk Register
- Internal Audit
- External Audit
- Data Retention and Destruction
- Other regulator observations
- LGR and data sharing
- ICT environment (emphasis on shared platforms and data security)
- AI
- Microsoft 365 Implementation and Windows 11 Rollout

4.2 Staff Awareness

People are the first line of defence and the weakest link. Ongoing education and awareness of the importance of maintaining vigilance around cyber will continue. The approach to updates via regular communication to remind officers and members of the need for vigilance will continue,

4.3 Risk Register

The Council's strategic risk register is maintained by responsible officers and is regularly reviewed by the Corporate Leadership Team. The register includes a 'Compliance – GDPR/Data Breach' section which mitigates the risk of the Council not having adequate internal controls around the management of its data resulting in a data breach.


5 Concluding Comments

The Council operates in a challenging environment with growing cyber threats, constantly changing digital world and increasing pressure to do more with less. Embracing the use of digital tools and data is critical, along with ensuring that officers can be the vital first line of defence. Maturing the way in which data and information are managed and supporting this with effective processes and policies are some of the tools in the arsenal. Teams continue to make progress in enhancing the measures taken to mitigate information risk, uplift understanding of officers and to ensure that robust cyber security measures are

in place.

The collaborative efforts across various teams have resulted in strengthened controls, improved training and a more resilient infrastructure. Constant improvements and ensuring the momentum is maintained will allow the Council to keep improving the stance towards information risk and ensure that we keep our resident data safe and secure.

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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 – 25 JUNE 2026.</p>
<p>Subject</p>	<p>INTERNAL AUDIT ANNUAL OPINION 2025/26</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 work undertaken by Internal Audit during 2025/26 and to give an overall opinion on levels of assurance resulting from this work.</p> <p>Due to the information contained in The Internal Audit Annual Opinion, it is deemed unnecessary to submit a separate quarterly monitoring report. Instead, we have produced a condensed version of the usual report which contains a summary of the work concluded since the last meeting of this Committee.</p>
<p>Annexes</p>	<p>Annex A – Internal Audit Annual Opinion 2025/26 Annex B – Summary of audit work completed since the last meeting of this Committee Annex C – Open Agreed Actions</p>
<p>Recommendation(s)</p>	<p>That the Audit and Governance Committee resolves to:</p> <p style="padding-left: 40px;">I. Consider the report and comment as necessary</p>
<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
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Not Applicable

I. BACKGROUND

The Annual Opinion Report 2025/26, Annex 'A', provides the Head of Internal Audit's (SWAP Assistant Director) opinion, on the adequacy and effectiveness of internal control within West Oxfordshire District Council ('the Council'). The opinion is based on the adequacy of control, noted from a selection of risk-based audits carried out during the year, and other advice work on control systems including the proactive work of the service as it supports the control arrangements within change projects. The results of any external inspections also inform the opinion.

Throughout the year the Internal Audit service have measured the degree of control assurance within the systems, or elements of systems, audited or supported by way of control advice. Overall, the opinion is that a '**Reasonable**' assurance level can be given for the controls in place, within the areas where audit activity has taken place, to safeguard these systems which in turn support the delivery of the Council's overall business objectives. Although reasonable is the same assurance level as 2024/25, 2025/26's level is higher than 2024/25s.

Where operational control issues were raised in the audit reports, the risks associated with these, are being actively managed by Management.

The purpose of the Head of Internal Audit's Annual Opinion is to contribute to the assurances available to the Head of Paid Service and the Council which underpin the Council's own assessment of the effectiveness of the Council's system of internal control. This opinion is one component that the Council must take into account when completing its Annual Governance Statement which appears elsewhere on this agenda.

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

2. MAIN POINTS

Internal Audit work is completed to comply with the Global Internal Audit Standards plus the UK Sector Application Note and The CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government.

The Head of Internal Audit is required to provide an annual opinion, based upon, and limited to, the work performed, on the overall adequacy and effectiveness of the organisation's control arrangements. This is achieved through a risk-based programme of activities, agreed with Management and approved by the Audit and Governance Committee, which should provide a level of assurance across a range of Council activities. The opinion

does not imply that the internal audit service has reviewed all risks and controls relating to the Council or the systems it reviews.

A number of audits have been completed since the last meeting of this Committee, and the reports are included at Annex B.

We continue to follow-up all agreed actions and a summary of the outstanding actions can be found at Annex C.

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

9.1 The following documents have been identified by the author of the report in accordance with section 100D.5(a) of the Local Government Act 1972 and are listed in accordance with section 100 D.1(a) for inspection by members of the public:

- Internal Audit Reports

9.2 These documents will be available for inspection online at www.westoxon.gov.uk or by contacting democratic services democratic.services@westoxon.gov.uk for a period of up to 4 years from the date of the meeting.

(END)

West Oxfordshire District Council

Internal Audit Annual Opinion Report 2025/26

Internal Audit Annual Opinion – 2025/26: ‘At a Glance’

Annual Opinion



We are pleased to offer West Oxfordshire District Council (‘WODC’) a **Reasonable Assurance** for 2025/26. This assurance is based on information obtained from multiple engagements and sources, the results of which, when viewed together, provide an understanding of the organisation’s governance arrangements, risk management processes and internal control environment.

The Headlines

	<p>Audits undertaken for Accounts Payable, Disaster Recovery, Payroll, and the Follow-Up for Data Breaches resulted in Substantial Assurance with no agreed actions. This signifies that internal controls are operating effectively and being consistently applied in these areas.</p>
	<p>Risks were identified in Digital Exclusion, Data Retention and Leisure Facility Audits. Progress is being made on the implementation of the agreed actions, Internal Audit will conduct follow-up audits in these areas in 2026/27.</p>
	<p>29 reviews included as part of the 2025/26 Internal Audit Plan. Includes assurance, advisory and follow up reviews, and specific audit support. We have 1 review at draft report stage, 4 audits are in progress and 2 audits have been deferred</p>
	<p>Internal Audit staff supporting the Council. Auditors continue to support the Council, by attending meetings, supporting projects and when necessary, conducting specific tasks for the Council.</p>
	<p>Agreed Actions 4 actions reported in 2024/25 remain open. Of the 9 actions agreed in 2025/26, 5 remain open.</p>

Assurance Opinions	2024/25	2025/26
Substantial	5	7
Reasonable	6	2
Limited	0	0
No	0	0
Support to the Council	4	4
Grant Certification	0	0
Advisory	7	7
Follow-Up	1	2
Agreed Actions	2024/25	2025/26
Priority 1	2	2
Priority 2	12	2
Priority 3	7	5
Total	21	9

Executive Summary

Internal Audit provides an independent and objective opinion on the effectiveness of the Authority's risk management, control and governance processes.



Purpose

The Head of Internal Audit (SWAP Assistant Director) ('the HIA') should provide a written annual report to those charged with governance to support the Authority's Annual Governance Statement (AGS). This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment, including an evaluation of the following:
 - the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities;
 - whether the information technology governance of the organisation supports the organisation's strategies and objectives;
 - the effectiveness of risk management processes; and
 - the potential for the occurrence of fraud and how the organisation manages fraud risk.
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Draw attention to any issues the HIA judges particularly relevant to the preparation of the Annual Governance Statement.
- Comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content and the Annual Internal Audit Opinion given.



Executive Summary

Three Lines Model

To ensure the effectiveness of an organisation's risk management framework, the Audit and Governance Committee and Senior Management need to be able to rely on adequate line functions – including monitoring and assurance functions – within the organisation.

The 'Three Lines' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

- the first line – functions that own and manage risk.
- the second line – functions that oversee or specialise in risk management, compliance.
- the third line – functions that provide independent assurance.

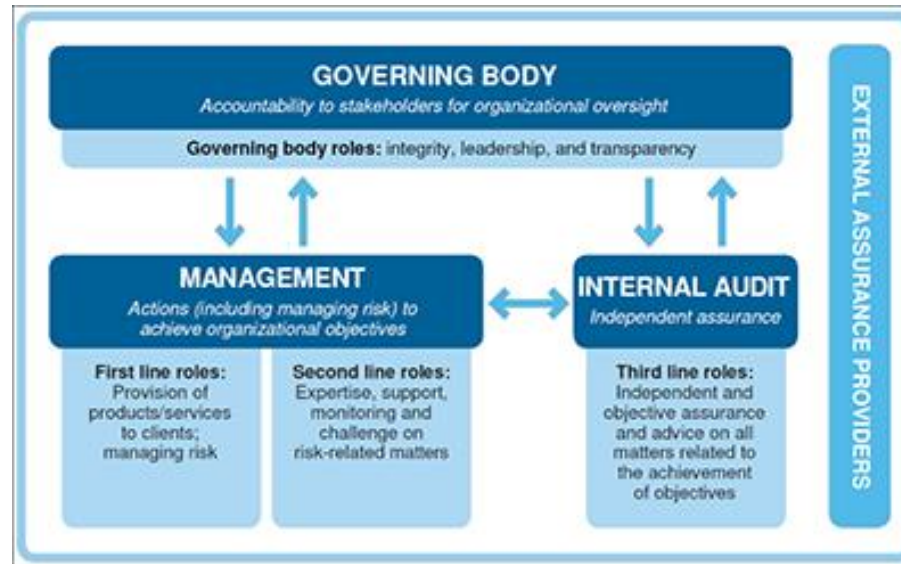


Background

The Internal Audit service for WODC is provided by SWAP Internal Audit Services. The team's work for 2025/26 was completed to comply with the Global Internal Audit Standards and all other guidance recognised by the UK public Sector's Relevant Internal Audit Standards Setters. The work of the team is guided by the Internal Audit Charter which is reviewed annually.

Internal Audit provides an independent and objective opinion on the organisation's control environment by evaluating its effectiveness. This report summarises the activity of the Internal Audit team for the 2025/26 year.

The position of Internal Audit within an organisation's governance framework is best summarised in the Three Lines model shown below.



The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

On the balance of our 2025/26 audit work for WODC, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.

Audit work is planned to ensure that sufficient assurance will be available to inform the annual opinion as well as supporting the key areas of focus and priorities that underpin WODC's Council Plan 2023-2027:

- Putting Residents First
- Enabling a Good Quality of Life for All
- Creating a Better Environment for People and Wildlife
- Responding to the Climate and Ecological Emergency
- Working Together for West Oxfordshire

Our audit work supports each of these priorities, and the key areas of focus that underpin the priorities, whether as an assurance audit, an advisory piece of work, ad hoc requests or support to WODC.



The Annual Opinion is based on information obtained from multiple engagements and sources, the results of which, when viewed together, provide an understanding of the organisation's governance arrangements, risk management processes and internal control environment and facilitate an assessment of overall adequacy and effectiveness. Opinions are a balanced reflection across the year and not a snapshot in time. In forming this opinion, the following sources of information have been used:

- *Completed audits which evaluate risk exposures relating to the organisation's governance, operations and information systems, reliability and integrity of information, efficiency and effectiveness of operations and programmes, safeguarding of assets and compliance with laws and regulations.*
- *Observations from consultancy / advisory support.*
- *Follow up of previous audit activity, including agreed actions.*
- *Grant certification work.*
- *Assurances from other key sources and providers, including third parties, regulator reports etc.*
- *Ongoing support and advice relating to the risks associated with payments administered following the pandemic.*

Alongside direct internal audit work, the HIA can also place reliance on:

- *Work and investigations undertaken by the Council's Counter Fraud and Enforcement Unit*
- *Updates and Public Services Network (PSN) certification undertaken by the Council's ICT Team*
- *Review undertaken by Business Manager – Corporate Responsibility on Mangers' Assurance Statements 2025/26*



The following are considered key pieces of audit work that support the annual opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control.

- *Business Continuity*
- *Continuous assurance*
- *Key financial audits*
- *Information governance and security*
- *Key front line services*

Furthermore, the HIA, or member of the Audit Team, is an attendee at the following meetings:

- *Procurement and Commissioning Group*
- *Health and Safety Working Group*
- *Corporate Governance Group*
- *Publica Transition / Workstream Meetings*
- *Employee Staff Briefings*
- *WODC Management Team*
- *SLT – Projects, Risk and Governance*



Definitions of Corporate Risk

High Risk

Issues that we consider need to be brought to the attention of both senior management and the Audit and Governance Committee.

Medium Risk

Issues which should be addressed by management in their areas of responsibility.

Low Risk

Issues of a minor nature or best practice where some improvement can be made.



Significant Corporate Risks

Our audits examine the controls that are in place to manage the risks that relate to the area being audited. We assess the risk at a 'Corporate' level once we have tested the controls in place. Where the controls are found to be ineffective and the 'Corporate risk' as 'High' these are brought to the Audit and Governance Committee attention.

We identified significant weaknesses in the following audits:

Data Retention

- The Data Retention Policy and Schedule required updating.
- Data was not retained in accordance with Publica's retention schedule, or best practice and statutory requirements.

Further control risks were identified in the audits of Leisure Facilities and Digital Exclusion, actions were agreed. These audits were undertaken during Phases 1 and 2 of the Publica Transition. It was agreed that Advisory Reports were presented to Senior Leadership Team to give management time to understand the issues and implement changes. This ensures that areas, where services have been brought back into the Council from Publica, are given time to understand the controls and process required to be in place and given time to implement them. Follow-Up assurance audits have been included in the 2026/27 Internal Audit Plan.

To ensure control weaknesses are being addressed we have continued to follow-up all agreed actions made in previous years audits as well as current year ones which have passed their implementation dates.

All audits, and progress against agreed actions, have been reported throughout 2025/26 to the Audit and Governance Committee.



Summary of Audit Work 2025/26

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

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.



Summary of Audit Opinion

The following two charts summarise the audit opinions and audit work, and involvement, during 2025/26

Table 1 indicates the spread of assurance opinions across our work during the past year.

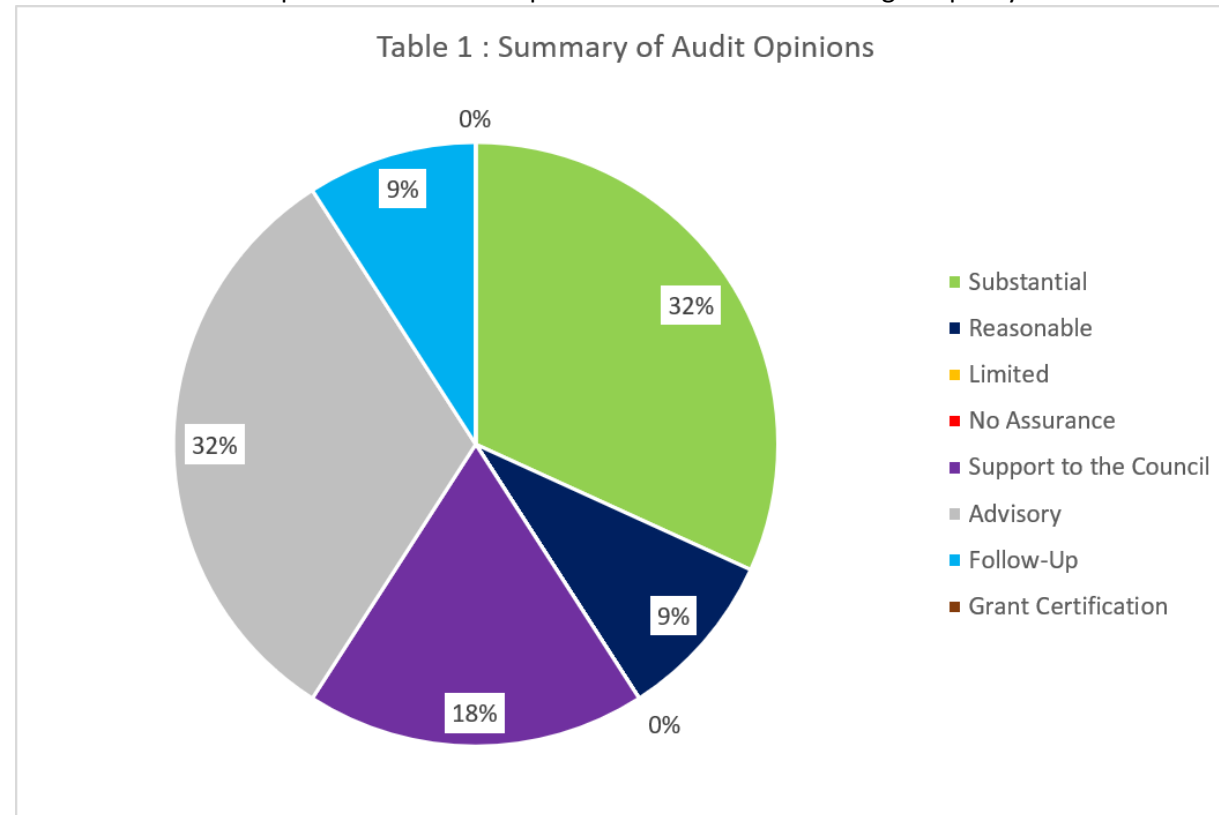
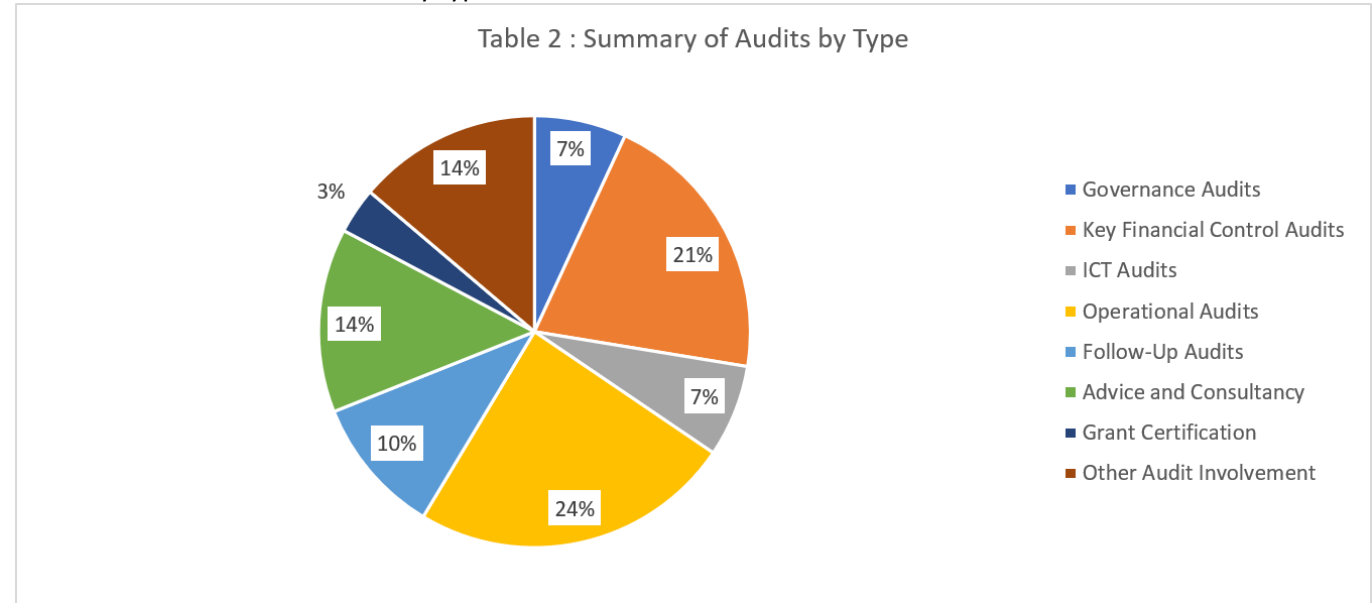


Table 2 indicates the audit work by type.



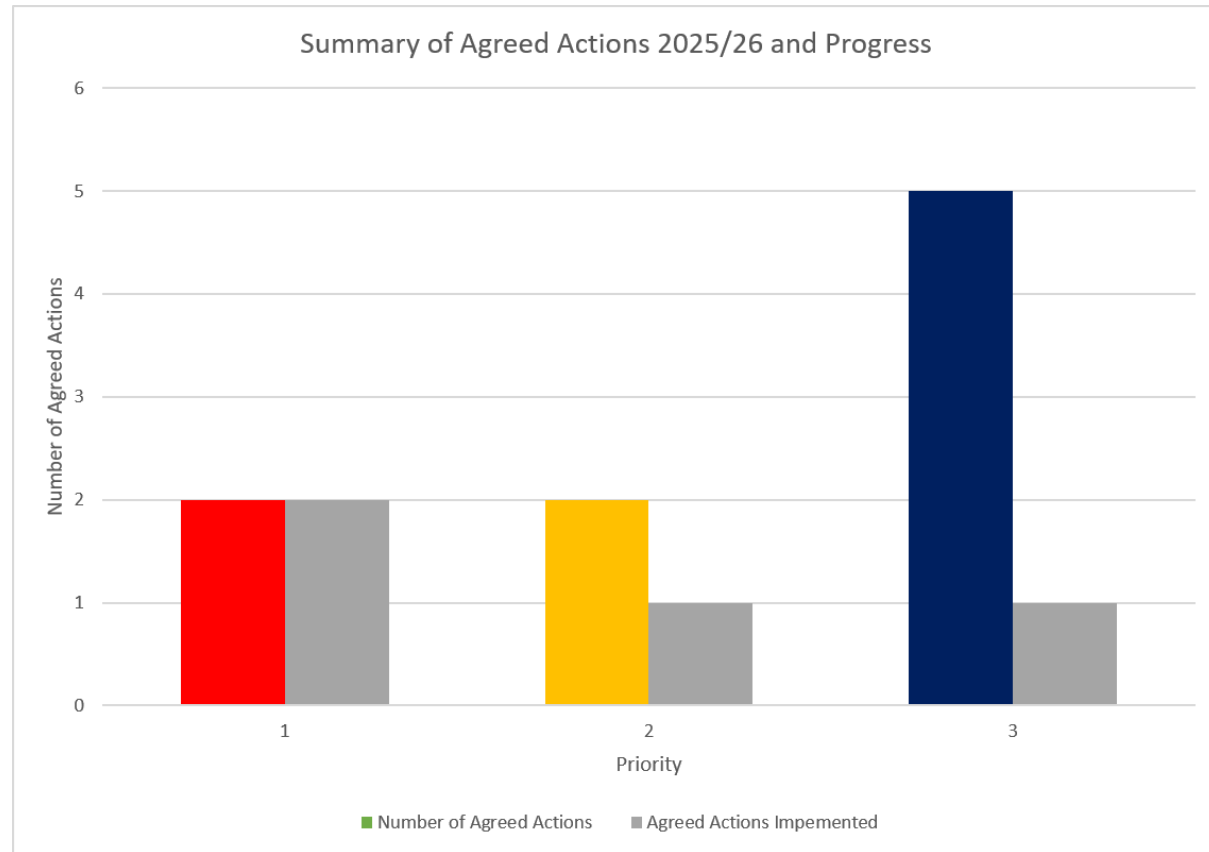
Summary of Audit Work 2025/26

SWAP Performance - Summary of Audit Actions by Priority



Priority Actions

We rank our actions on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of major concern requiring immediate corrective action



Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.



Added Value

Throughout the year, SWAP strives to add value wherever possible i.e. going beyond the standard expectations and providing something 'more' while adding little or nothing to the cost.

Corporate Groups

During the year we have attended a number of corporate groups to act as a 'critical friend'.

Benchmarking

During the year we have provided benchmarking data across either the SWAP partnership or the wider reach of the Local Authority Chief Auditors Network (LACAN). This data is useful for services to develop and improve their own systems and processes so that business objectives can be achieved with continually decreasing resources.

News Roundup

We produce a fortnightly newsletter that provides information on topical areas of interest for public sector bodies.

Client Liaison

The Auditors meet regularly with Service Managers to discuss potential operational risks and issues, identify areas for audits and plan up-coming audits.

Audit Protocol

We have an audit protocol which defines the role of the audit team and what is required for an audit. The aim of the protocol is to improve the audit process for our audit clients and to ensure we can deliver an excellent audit in an efficient and effective manner.



Internal audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS)

SWAP Performance

In 2025/26 SWAP work was completed to comply with the the Global Internal Audit Standards plus the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government. The Internal Audit service for WODC is provided by SWAP Internal Audit Services.

Under these standards we are required to be independently externally assessed at least every five years to confirm compliance to the required standards. SWAP was assessed in January 2025 and confirmed that we are in conformance to PSIAS. Members of the Committee have been provided with the full EQA report.

Standard 8.3 of the Global Internal Audit Standards requires Heads of Internal Audit to develop, implement and maintain a Quality Assurance and Improvement Programme (QA&IP) that covers all aspects of the internal audit function. The programme must include both internal and external assessments (Standards 8.4 and 12.1 respectively). This acknowledges that high standards can be delivered by managers, but it also implies that improvements can be further developed when benchmarking is obtained from outside the organisation and the internal audit function. Following our External Assessment, we have produced our QA&IP and included additional improvements and developments identified internally that we want to make, as aligned to SWAP's Business Plan. The QA&IP is a live document and will be regularly reviewed by the SWAP Board to ensure continuous improvement and delivery on our actions.



Summary of Internal Audit Work 2025/26

Audit Type	Audit Area	Status	Opinion	No of Actions
2025/26 Finalised and Completed Reviews				
Operational	Counter Fraud and Enforcement Unit	Final Report	Low Substantial	1
Key Financial Control	Payroll – Publica Controls	Final Report	Mid Substantial	0
Key Financial Control	Payroll – Council Controls	Final Report	Mid Reasonable	1
ICT	Disaster Recovery – Revenues and Benefits	Final Report	Low Substantial	0
Follow-Up	Members Allowances	Final Report	N/A	0
Operational	Digital Exclusion	Final Report	Advisory	0
Governance	Data Retention	Final Report	Advisory	2
Operational	Leisure Facilities	Final Report	Advisory	0
Key Financial Control	Council Tax and NNDR	Final Report	High Reasonable	3
Key Financial Control	Housing Benefit and Council Tax Support	Final Report	Mid Substantial	1
Follow-Up	Data Breaches / Protection	Final Report	Mid Substantial	0
Key Financial Control	Bank Reconciliations	Final Report	Mid Substantial	1
Operational	Accounts Payable – Quarterly Review 2025/26	Final Report	High Substantial	0



Summary of Internal Audit Work 2025/26

Audit Type	Audit Area	Status	Opinion	No of Actions
Support	Business Grant Funding – Aged Debt	Complete	Support to the Council	N/A
Follow-Up	Follow-Ups of Recommendations made in Substantial and Reasonable Audits	Complete	Follow-Up	N/A
Other Audit Involvement	Working with the Counter Fraud and Enforcement Unit	Complete	Support to the Council	N/A
Other Audit Involvement	Management of the IA Function and Client Support	Complete	Support to the Council	N/A

Audit Type	Audit Area	Status	Comment
Draft Reports			
Operational	Climate Change – Operational	Draft Report	

Summary of Internal Audit Work 2025/26

Audit Type	Audit Area	Status	Comment
Audits In Progress			
Operational	Bio-Diversity Net Gain	In Progress	
Operational	Building Control – Compliance	Ready to Start	Postponed due to Officer leave
Grant Certification	Carbon Data 2023/24	In Progress	
ICT	CFEU ICT Access	In Progress	
Governance	Business Continuity Plans (Services)	Deferred	Audit deferred to 2026/27 due to changes in process / templates
Operational	Disabled Facilities Grants	Deferred	Audit deferred to 2026/27 due to timing
Ongoing Audit Support / Involvement			
Support / Advisory	Support to Publica Transition Programme Phase 2		Support complete for 2025/26
Advisory	Oxfordshire Waste Partnership		Support complete for 2025/26, will continue into 2026/27
Advisory	Procurement and Commissioning Group		Support complete for 2025/26, will continue into 2026/27
Advisory	Health and Safety Working Group		Support complete for 2025/26, will continue into 2026/27
Support	Co-Ordination Team / Emergency Planning		Support complete for 2025/26, will continue into 2026/27



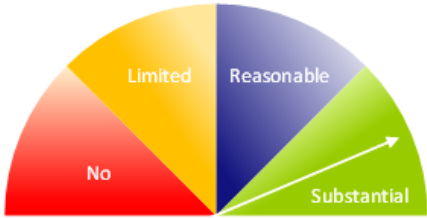
The following are the Internal Audit reports, of each audit review finalised,
since the last Committee update

Data Breaches / Protection – Final Report – March 2026

Audit Objective



To conduct a follow up audit in order to provide assurance that when Data Breaches occur, they are reported/actioned as per agreed policy/protocols.

Executive Summary

	Assurance Opinion	Management Actions		Organisational Risk Assessment	Low	
	The review confirmed a sound system of governance, risk management and control, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Priority 1	0	Our audit work includes areas that we consider have a low organisational risk and potential impact.		
		Priority 2	0			
		Priority 3	0			
		Total	0			

Key Conclusions

Audit Scope

	The updated Data Breach Policy and the new toolkit provide clear definitions of data breaches and near misses and reporting procedures for staff. The Data Breach Toolkit also includes practical resources comprehensive guidance, templates, and training materials to support the Compliance and Information Governance team in managing data breaches effectively. Reporting requirements to the ICO are well-defined, and the triggers for escalation are appropriately established.	The audit included a review of the data breach process arrangements in place, including, but not limited to, a review of the following areas: <ul style="list-style-type: none"> Policies and process for reporting/responding to a data breach Training provision for service areas The data breach register Data breach statistics Data breach communications.
	Based on the fieldwork undertaken, the new Data Breach Register is operating effectively as a central system for recording and managing breach cases. It integrates well with the reporting process, ensuring that all required information is captured consistently and accurately. The Data Breach Toolkit also supports robust and comprehensive breach reporting. Its alignment with the reporting form ensures that essential information is gathered at the point of submission. The high level of data completeness within the register indicates that the toolkit is being used appropriately and is enabling accurate record-keeping. Overall, the toolkit provides a structured and reliable framework for managing data breaches.	

Other Relevant Information

Overall significant progress has been made since the previous audit, in particular with the development of the Data Breach Toolkit. Ongoing development and refinement of the toolkit and policies will support this work even further. The updated Data Breach Policy is in the process of being rolled out across the councils at the time of reporting. The Reporting Data Breach Policy is in the process of being removed from the councils' websites as this is considered to no longer be relevant due to data breaches being included in the main Data Protection Policy available to the public.

It was noted as part of the audit that the Information Security Standards policy and the Acceptable Use policies are out of date. Furthermore, we have been advised that the Data Protection Policy is in the process of being updated to ensure it is in line with the new Data Breach process. We have not raised these as actions as we have been advised that they do not fall within the remit of the Compliance and Information Governance Team. We have informally advised ICT of these findings.


A staff survey was undertaken as part of this audit. The responses from this indicate broadly positive views across policies, training, reporting and communication relating to data breaches. Those responding to the survey generally stated that policies are accessible and comprehensive, training is adequate, breaches are being reported, and that remedial action is taken. There were a couple of comments in the survey, which we suggest are considered by the Compliance and Information Governance team: one requesting additional or more tailored training, and another regarding increasing the visibility of breach-related communications. One of the final comments from the survey was to say, "I have always found the data team supportive and approachable". A summary of the survey results has been provided to Management for information and to inform future activity.

Bank Reconciliations – Final Report – March 2026



Audit Objective

To provide assurance that core financial processes are operated in accordance with agreed policy/procedure and with the Financial Rules.

Executive Summary

	Assurance Opinion	Management Actions		Organisational Risk Assessment	Low
	The review confirmed a sound system of governance, risk management and control, with internal controls operating effectively and being consistently applied to support the achievement of objectives.	Priority 1	0	Our audit work includes areas that we consider have a low organisational risk and potential impact.	
		Priority 2	0		
		Priority 3	1		
		Total	1		

Key Conclusions

	<p>At the time of audit work (December 2025) there were several outstanding entries in the Council's suspense account, with the oldest unresolved item from 2021. The Publica Casual Business Partner Accountant is working to clear historic balances.</p>	Audit Scope
	<p>Items in suspense should not be held over several years with no resolution. Suspense account entries including historical balances are being resolved.</p>	The following areas were reviewed: <ul style="list-style-type: none"> Suspense account monitoring processes. Frequency and accuracy of bank account reconciliations. Authorisation process for bank account reconciliations. Implementation of previously agreed actions. The period reviewed was April – December 2025.
	<p>We can confirm the monthly bank reconciliation is being completed in a timely manner, and it is appropriately authorised in accordance with the Councils financial rules (except for the clearing of the suspense account discussed above).</p>	

Other Relevant Information.

Review of the Council's suspense account also found several repeat council tax payments entering the account each month, awaiting manual intervention to apply them to the correct customer account and resolve them. The Publica Interim Head of Finance advised (November 2025) she is working on a Business World project with Publica IT Officers to match and move these payments.

Accounts Payable (Continuous Analysis) – Final Report – March 2026

Audit Objective

To identify potential duplicate payments. To summarise and present any such payments to the Accounts Payable (AP) team for remedial action.

Executive Summary



Assurance Opinion

The review confirmed a sound system of governance, risk management and control, 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	0
Total	0

Organisational Risk Assessment

Low

Our audit work includes areas that we consider have a low organisational risk and potential impact.

Key Conclusions



Accounts Payable (AP) use Business World to process payments on behalf of partner organisations and Councils. We used BW to generate AP reports capturing payments to suppliers between 1st April 2025 and 30th September 2025.

A total of 90,160 lines of transactional data was analysed. We cleansed the data and applied conditional formatting to highlight potential duplicate transactions. These transactions were inspected to establish whether mitigating circumstances could be identified (e.g. credit note). 3 suspected duplicates with a potential overpayment value of £622.06 were forwarded to the AP team for further investigation. This represents <0.001% of the total payments analysed.

At the time of writing this report, all potential duplicates for 2025/26 Q1&2 have been resolved. However, AP are managing 1 unresolved payment totalling £126 from 2024/25. We will continue to monitor this through to resolution.

Audit Scope

Our review covers Q1 and Q2 of the 2025/26 Financial Year. We check for potential duplicate payments at Councils and organisations hosted on Business World.

Findings have been summarised and reported to the Accounts Payable team, for further review and remedial action where necessary.

Next Steps

AP continue to work with officers and suppliers to rectify the unresolved duplicate transaction. Potential duplicates for Q3 2025/26 have been forwarded to AP for further investigation.



Open Management Actions

All open issues and closed actions in the last 2 years based on a rolling period.

Organisation

- West Oxfordshire District C... ^
- Cheltenham Borough Council
- Cheltenham Borough Homes
- Cotswold District Council
- Forest of Dean District Cou...
- Publica
- Ubico
- West Oxfordshire District C...

Not yet due	Due within 30 days	1-30 days overdue	31-60 days overdue	61-90 days overdue	91+ days overdue	Total Actions
6	2	(Blank)	(Blank)	1	(Blank)	9

Open Actions by Organisation

Priority ● 2 ● 3

Organisation	Priority 2	Priority 3	Total
West Oxfordshire District Council	3	6	9

Open/Closed Actions

Status	Count
Complete	37
In Progress	9

Open Actions by Priority

Priority	Count
2	3
3	6

Overdue Open Actions

Status	Count	Percentage
On Time	8	88.89%
Overdue	1	11.11%

Open Actions with Extended Dates

Response	Count	Percentage
No	5	55.56%
Yes	4	44.44%

OPEN AGREED ACTIONS MAY 2026

ID (Action Plan)	ID (Issue)	Audit Title	Title	Issue Status	Period	Priority Score	Original Timescale	Timescale	Follow-Up Assessment
5929	5563	WODC - CT/NNDR 2024/25	WODC Revenues and Benefits Suspense Account Monitoring	Pending Remediation	2024/25	3	31/03/2025	30/06/2026	May 2026: Continuing to liaise with the Exchequer Team re the large amount of entries in the Open Revenues Suspense account. IA will be consulted when entries are put into the Suspense account
5930	5564	WODC - CT/NNDR 2024/25	WODC Historical Revenues and Benefits Suspense Account Entries.	Pending Remediation	2024/25	2	31/03/2025	30/06/2026	May 2026: Evidence was provided for our 2025/26 audit to support work to review historical balances is in progress but still ongoing.
6606	6188	WODC - S106s 2023/24	Improvements to S106 contribution management required	Pending Remediation	2024/25	3	31/12/2025	28/02/2026	February 2026: Action is with Legal - IA are waiting for an update for timescales for templates and clauses
5938	5572	WODC - Taxi Licensing Safeguarding Follow Up	WODC Taxi Licensing Income Reconciliation.	Pending Remediation	2024/25	2	30/06/2025	31/05/2026	May 2026: Extended. The Licensing Team Leader advised a process has been developed to undertake monthly reconciliation checks and record them which will be started again from 1st May for the upcoming financial year. She is currently working with accounts to see whether this can be improved upon and this will remain a work in progress throughout the year.
8431	7904	PUB - Bank Reconciliation - 2025/26	WODC and CDC Suspense Accounts.	Pending Remediation	2025/26	3	31/05/2026		May 2026: Waiting for a response from Publica Finance
8062	7554	PUB - Revenues and Benefits 2025/26	NDR Long Term Empty Property Monitoring	Pending Remediation	2025/26	3	30/06/2026		
8164	7651	PUB - Revenues and Benefits 2025/26	Civica Open Revenues Supporting Evidence	Pending Remediation	2025/26	3	30/06/2026		
8165	7652	PUB - Revenues and Benefits 2025/26	Council Tax Long Term Empty Property Monitoring.	Pending Remediation	2025/26	2	30/06/2026		
8182	7669	PUB - Revenues and Benefits 2025/26	Publica Benefits Business Continuity Plan.	Pending Remediation	2025/26	3	30/06/2026		

 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and date of Committee</p>	<p>AUDIT AND GOVERNANCE COMMITTEE - 25 JUNE 2026</p>
<p>Subject</p>	<p>STATEMENT OF ACCOUNTING POLICIES 2025/26</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, Chief Finance Officer and Deputy Chief Executive Email: Madhu.Richards@westoxon.gov.uk</p>
<p>Report author</p>	<p>Andrew Moran, Finance Business Partner Email: Andrew.Moran@publicagroup.uk</p>
<p>Summary/Purpose</p>	<p>This report presents the accounting policies to be included in the 2025/26 Statement of Accounts. This provides Members with the opportunity to review and approve the policies in advance of the preparation of the Statement of Accounts 2025/26. Approving the accounting policies in advance of the preparation of the accounts represents best practice.</p>
<p>Annexes</p>	<p>Annex A – Draft Statement of Accounting Policies – 2025/26</p>
<p>Recommendation(s)</p>	<p>It is recommended that:</p> <ol style="list-style-type: none"> 1. The Audit and Governance Committee considers and approves the draft accounting policies for 2025/26 included at Annex A; 2. Further necessary amendments to the policies set out at Annex A (occurring subsequent to this meeting) are included within the draft (unaudited) and/or final (audited) Statement of Accounts when presented to this Committee.
<p>Corporate priorities</p>	<p>Working Together for West Oxfordshire</p>
<p>Key Decision</p>	<p>NO</p>
<p>Exempt</p>	<p>NO</p>

Consultees/ Consultation	None. The draft policies presented in this report have been prepared in accordance with latest CIPFA Code of Practice on Local Authority Accounting.
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1. EXECUTIVE SUMMARY

- 1.1** This report presents for approval, the draft Statement of Accounting Policies to be applied in closing the Council's accounts for 2025/26. The policies are included at Annex A.
- 1.2** The policies outline the relevant accounting principles, bases, conventions, rules and practices applied by the authority in preparing and presenting its financial statements.
- 1.3** The policies have been reviewed to ensure they align with the latest CIPFA Code of Practice on Local Authority Accounting (The Code) supported by International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs).

2. BACKGROUND

- 2.1** The Council's External Auditor, Bishop Fleming, recommend that Members formally approve the draft Statement of Accounting Policies to be included in the Statement of Accounts before the closedown process is undertaken.
- 2.2** Such approval demonstrates that those charged with governance have had the opportunity to consider and review the draft policies and are aware of the policies to be applied in closing the Council's accounts for 2025/26 in advance of the process.
- 2.3** The Committee will approve the Statement of Accounts, receive the Audit Findings Report, and sign the letter of Representation as those charged with governance at a future Audit and Governance Committee meeting.

3. MAIN POINTS

- 3.1** The 2025/26 financial year ends on 31 March 2026. Finance colleagues are currently preparing the draft Statement of Accounts, subject to audit for 2025/26. It is considered best practice for those charged with governance to review and approve the accounting policies prior to the meeting at which the Statement of Accounts will be approved.
- 3.2** The draft Statement of Accounting Policies are included at Annex A. They are prepared largely from the CIPFA guidance, adjusted as appropriate to be suitable for the Council. There may be certain matters arising during preparation of the Statement of Accounts which will require the draft accounting policies to be updated. For example, CIPFA may issue updates to the guidance. Further necessary amendments to the policies set out at Annex A (occurring subsequent to this meeting) will be included within the draft (unaudited) and/or final (audited) Statement of Accounts when presented to this Committee.
- 3.3** The Council prepares its Statement of Accounts in accordance with proper accounting practices and regulations in accordance with The Code supported by International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs).
- 3.4** The Statement of Accounting Policies outlines the relevant accounting principles, bases, conventions, rules and practices applied by the Council in preparing and presenting its financial statements. They aid understanding of the Statements and facilitate comparison with other organisations.

4. Proposed Amendments for 2025/26

4.1 The policies set out in Annex A have been fully reviewed to ensure they align with The Code guidance notes. As a result, the following amendments are proposed for the 2025/26 accounting year.

4.2 The proposed amendments are summarised as follows:

- **Prior period adjustments, changes in accounting policies and estimates and errors (Section iv)** – Updated to clarify that the valuation of non-investment assets will be applied prospectively, with no restatement of prior year figures.
- **Financial Instruments (Section x)** – Includes updated drafting to clarify the accounting arrangements for premiums and discounts arising from the premature repayment of debt. The only material change to these arrangements is the inclusion of an option for the Council to amortise premiums to the General Fund over a shorter period of time should it elect to do so. In addition, the section titled “Financial assets measured at fair value through profit or loss” now states that fair value gains and losses for Pooled Investment Funds made after 1 April 2024 will be charged to the General Fund.
- **Property, plant and equipment (Section xvii)** – Indexation will now be applied to assets annually between revaluations (which typically take place every five years). Where the Council cannot obtain indices without undue cost or effort, it will apply a desktop revaluation in year three. Also, the policies now clarify that no depreciation is provided for during the financial year an asset is acquired. However, a full year’s depreciation is provided for in the financial year of asset disposal.

5. ALTERNATIVE OPTIONS

5.1 The draft policies presented in this report have been prepared in accordance with latest version of The Code. Consequently, no alternative options have been prepared.

6. FINANCIAL IMPLICATIONS

6.1 There are no direct financial implications arising from this report.

7. LEGAL IMPLICATIONS

7.1 There are no direct legal implications arising from this report, except to the extent that compliance with the latest Accounting Code of Practice under which the accounts are prepared is mandatory.

8. RISK ASSESSMENT

8.1 If the Council’s accounting policies are not followed during preparation of the Statement of Accounts, external audit may decide that the Statement of Accounts is misstated. Officer training in advance of preparation of the Statement of Accounts and an associated Annual review of these policies mitigates the risk.

9. EQUALITIES IMPACT

9.1 None.

10. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

10.1 None.

11. BACKGROUND PAPERS

11.1 None.

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Draft Statement of Accounting Policies – 2025/26

i) General principles

The Statement of Accounts summarises the Council's transactions for the financial year and its position at the 31st March year-end. The Council is required to prepare an annual Statement of Accounts by the Accounts and Audit (England) Regulations 2015, those regulations which require the accounts to be prepared in accordance with proper accounting practices. These practices primarily comprise the *Code of Practice on Local Authority Accounting in the United Kingdom* supported by International Financial Reporting Standards (IFRS) and statutory guidance.

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

These accounts have been prepared on the basis that the Council is a going concern.

ii) Accruals of income and expenditure

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

- Revenue from contracts with service recipients, whether for services or the provision of goods is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption they are carried as inventories (stock) on the Balance Sheet, where the value is material.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to the Comprehensive Income and Expenditure Statement for the income that might not be collected (doubtful debts).
- The council has set a de-minimis level for accruals of creditors and debtors that are calculated manually in order to avoid additional time and cost in estimating and

recording accruals. This level is set at £500 with the exception of any grant where applying the de-minimis level would affect a grant claim and any accruals included therein.

iii) Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and deposits with financial institutions repayable, without penalty, on notice of not more than 24 hours. This includes bank call-accounts, Money Market Funds (MMF) and any other 'overnight-type' investments.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Council's cash management.

iv) Prior period adjustments, changes in accounting policies and estimates and errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Council's financial position or financial performance. Where a change is made, it is normally applied retrospectively (unless not material or stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied. Changes to the valuation of non-investment assets will be applied prospectively, with no restatement of prior year figures.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

v) Charges to revenue for non-current assets

Services, support services and trading accounts are charged an accounting estimate of the cost of holding non-current assets during the year. This comprises:

- depreciation attributable to the assets used by the relevant service.
- revaluation and impairment losses on assets used by the relevant service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- amortisation of intangible assets attributable to the service

The Council is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisation. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement equal to an amount calculated on a prudent basis determined by the Council in accordance with statutory guidance. Depreciation, revaluation and impairment losses and amortisation are therefore replaced by the contribution in the General Fund Balance - Minimum Revenue Provision (MRP), by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

vi) Council tax and non-domestic rates

Billing authorities act as agents, collecting council tax and non-domestic rates (NDR) on behalf of the major preceptors (including government for NDR) and, as principals, collecting council tax and NDR for themselves. Billing authorities are required by statute to maintain a separate fund (i.e. the Collection Fund) for the collection and distribution of amounts due in respect of council tax and NDR. Under the legislative framework for the Collection Fund, billing authorities, major preceptors and central government (for NDR) share proportionately the risks and rewards that the amount of council tax and NDR collected could be less or more than predicted.

Accounting for council tax and NDR

The council tax and NDR income included in the Comprehensive Income and Expenditure Statement is the Council's share of accrued income for the year. However, regulations determine the amount of council tax and NDR that must be included in the Council's General Fund. Therefore, the difference between the income included in the Comprehensive Income and Expenditure Statement and the amount required by regulation to be credited to the General Fund is taken to the Collection Fund Adjustment Account and included as a reconciling item in the Movement in Reserves Statement.

The Balance Sheet includes the Council's share of the end of year balances in respect of council tax and NDR relating to arrears, impairment allowances for doubtful debts, overpayments and prepayments and appeals.

Where debtor balances for the above are identified as impaired because of a likelihood arising from a past event that payments due under the statutory arrangements will not be made, the asset is written down and a charge made to the taxation and non-specific grant income and expenditure line in the CIES. The impairment loss is measured as the difference between the carrying amount and the revised future cash flows.

vii) Employee benefits

Benefits payable during employment

Short-term employee benefits are those due to be settled wholly within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are

recognised as an expense for services in the year in which employees render service to the Council.

An accrual is made for the cost of holiday entitlement (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to Surplus or Deficit on the Provision of Services but then reversed out through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

Overtime is only paid on limited occasions and requires prior Head of Service approval. Overtime is not contractual or regular, and therefore any holiday leave potentially accruing on overtime worked is not significant. The Council does not accrue for holiday pay due on overtime.

Termination benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy, in exchange for those benefits and are charged on an accruals basis to the appropriate service segment, or where applicable, to a corporate service segment within the Comprehensive Income and Expenditure Statement at the earlier of when the Council can no longer withdraw the offer of those benefits or when the Council recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund Balance to be charged with the amount payable by the Council to the pension fund or the employee in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the pension reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year end.

viii) Post-employment benefits

Employees of the Council are permitted to join the Local Government Pension Scheme, administered by Oxfordshire County Council. This scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees who worked for the Council.

The Local Government Pension Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Oxfordshire County Council Pension Fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about

mortality rates, employee turnover rates, etc., and projected earnings for current employees.

- Liabilities are discounted to their value at current prices, using a discount rate based on the gross redemption yield on the Iboxx Sterling Corporate Index, AA over 15 years, at the IAS19 valuation date. This is a high quality corporate bond of equivalent term and currency to the liability.
- The assets of the Oxfordshire County Council Pension Fund attributable to the Council are included in the balance sheet at their fair value.
 - quoted securities – current bid price
 - unquoted securities – professional estimate
 - unitised securities – current bid price
 - property – market value

The change in the net pensions liability is analysed into the following components:

- Service cost comprising:
 - current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
 - past service cost- the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years – debited to the surplus or deficit on the provision of services in the Comprehensive Income and Expenditure Statement
 - net interest on the net defined benefit liability, i.e. net interest expense for the Council – the change during the period in the net defined benefit liability that arises from the passage of time charged to the financing and investment income and expenditure line of the Comprehensive Income and Expenditure Statement. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period – taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments.
- Remeasurements comprising
 - the return on plan assets – excluding amounts included in net interest on the net defined benefit liability – charged to the pensions reserve as other comprehensive income and expenditure
 - actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the pensions reserve as other comprehensive income and expenditure

- contributions paid to the Oxfordshire County Council Pension Fund – cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the Pension Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary benefits

The Council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

ix) Events after the reporting period

Events after the Balance Sheet reporting period are those events, both favourable and unfavourable, that occur between the Balance Sheet date and the date when the statement of accounts is authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the statement of accounts is adjusted to reflect such events
- those that are indicative of conditions that arose after the reporting period – the statement of accounts is not adjusted to reflect such events, but where such a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the statement of accounts.

x) Financial instruments

Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the

effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

Any borrowing that the Council may undertake would be presented in the Balance Sheet at the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund Balance to be spread over future years. In accordance with regulations/statutory guidance, the Council spreads the gain or loss over the remaining financial years of the original loan term, starting from the current financial year through to and including the year in which the loan would have been repaid. In the case of premiums, the Council may elect to amortise the cost over a shorter period. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets (i.e. why we are holding the asset) and their cash flow characteristics. There are three main classifications:

- Amortised cost
- Fair value through other comprehensive income (FVOCI), and
- Fair value through profit or loss (FVPL)

The Council primarily holds investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost; except for those whose contractual payments are not solely payment of principal and interest (i.e. where the cash flows do not take the form of a basic debt instrument).

Financial assets measured at amortised cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument.

Any gains and losses that arise on the derecognition of a financial asset are credited or debited to the financing and investment income and expenditure line in the Comprehensive Income and Expenditure Statement.

Expected credit loss model

The Council recognises material expected credit losses on all of its financial assets held at amortised cost, either on a 12-month or lifetime basis except for those where the counterparty is central government or another local authority, where relevant statutory provisions prevent default. The expected credit loss model also applies to lease receivables and contract assets. Only lifetime losses are recognised for trade receivables (debtors).

Impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Credit risk plays a crucial part in assessing losses. Where risk has increased significantly since an instrument was initially recognised, losses are assessed on a lifetime basis. Where risk has not increased significantly or remains low, losses are assessed on the basis of 12-month expected losses.

Financial assets measured at fair value through other comprehensive income (FVOCI)

Financial assets that are measured at fair value through other comprehensive income are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised as they arise in other comprehensive income.

Financial assets measured at fair value through profit or loss (FVPL)

Financial assets that are measured at fair value through profit or loss are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised as they arise in the Surplus or Deficit on the Provision of Services within the Comprehensive Income and Expenditure Statement.

The Council has chosen to apply statutory provisions for mitigating the impact of fair value movements on Pooled Investment Funds as directed in the relevant Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations. This allows (where relevant criteria are met) for fair value gains and losses on Pooled Investment Funds made before 1 April 2024 to be reversed to an account established solely for the purpose of recognising fair value gains and losses – the Pooled Investment Funds Adjustment Account.

This statutory provision ceases on 31 March 2029.

For Pooled Investment Funds made on or after 1 April 2024, fair value gains and losses will be recognised in the General Fund.

Fair value measurements of financial assets

Fair value of an asset is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The fair value measurements of the Council's financial assets are based on the following techniques:

- instruments with quoted market prices – the market price

- other instruments with fixed and determinable payments – discounted cash flow analysis.

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

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

Any gains and losses that arise on the derecognition of the asset are credited or debited to the financing and investment income and expenditure line in the Comprehensive Income and Expenditure Statement.

xi) Government grants and contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

- the Council will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset in the form of the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or taxation and non-specific grant income and expenditure (non-ringfenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

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

Community infrastructure levy

The Council does not currently charge a Community Infrastructure Levy (CIL) but may do so in future. When in place, the levy will be charged on new builds (chargeable developments for the Council) with appropriate planning consent. The Council will be responsible for charges and collecting the levy, which is a planning charge. Future income from the levy will be used to fund a number of infrastructure projects (these include transport, flood defences and schools) to support the development of the area.

When charged, the CIL is recognised at the commencement date of the chargeable development in the Comprehensive Income and Expenditure Statement as a contribution without outstanding conditions. CIL charges, once introduced, will be largely used to fund capital expenditure. However, a proportion of the charges may be used to fund revenue expenditure. A share of the charges which are due to be payable to the County, Town or Parish Councils will remain in creditors (receipts in advance) until due.

xii) Heritage assets

Heritage assets are those assets that are held and maintained principally for their contribution to knowledge and culture.

The Council owns several public artworks. These items meet the classification of Heritage Assets adopted by the Code (FRS102).

Where assets have been purchased or recently obtained, information on their cost or value will be available. The Code allows that where this information is not available or cannot be obtained at a value which is commensurate with the benefits to users of the financial statements, that the assets need not be recognised in the Balance Sheet.

When purchased or where a value is available, heritage assets are recognised on the balance sheet at historic cost. Assets within the Council's ownership are deemed to have indeterminate lives; hence the Council does not consider it appropriate to charge depreciation on those heritage assets on the Council's balance sheet. Due to the nature of the type of assets held, the Council's heritage assets are not subject to revaluation and will only be impaired if there is clear reason to suspect the assets have become impaired.

xiii) Intangible assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events (e.g. software licences) are capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council. Intangible assets are measured initially at cost.

The depreciable amount of an intangible asset is amortised over its useful life (usually 5 years) to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. The Council carries no internally generated intangible assets on its balance sheet.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund balance. The gains and losses are therefore reversed out of the General Fund balance in the Movement in Reserves Statement and posted to the capital adjustment account or (for any sale proceeds greater than £10,000) the capital receipts reserve.

xiv) Inventories and long-term contracts

Inventories (stocks) are included in the Balance Sheet at cost.

Long term contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the consideration allocated to the performance obligations satisfied based on the goods or services transferred to the service recipient during the financial year.

xv) Investment property

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are revalued annually according to market conditions at the year end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income and Expenditure line and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account or (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

xvi) Leases

The council as lessee

The Council classifies contracts as leases based on their substance. Contracts and parts of contracts, including those described as contracts for services, are analysed to determine whether they convey the right to control the use of an identified asset, through rights

both to obtain substantially all the economic benefits or service potential from that asset and to direct its use. The Code expands the scope of IFRS 16 Leases to include arrangements with nil consideration, peppercorn or nominal payments.

Initial measurement

Leases are recognised as right-of-use assets with a corresponding liability at the date from which the leased asset is available for use (or the IFRS 16 transition date, if later). The leases are typically for fixed periods in excess of one year but may have extension options.

The Council initially recognises lease liabilities measured at the present value of lease payments, discounting by applying the Council's incremental borrowing rate wherever the interest rate implicit in the lease cannot be determined. Lease payments included in the measurement of the lease liability include:

- fixed payments, including in-substance fixed payments.
- variable lease payments that depend on an index or rate, initially measured using the prevailing index or rate as at the adoption date.
- amounts expected to be payable under a residual value guarantee.
- the exercise price under a purchase option that the Council is reasonably certain to exercise.
- lease payments in an optional renewal period if the Council is reasonably certain to exercise an extension option.
- penalties for early termination of a lease unless the Council is reasonably certain not to terminate early.

The right-of-use asset is measured at the amount of the lease liability, adjusted for any prepayments made, plus any direct costs incurred to dismantle and remove the underlying asset or restore the underlying asset on the site on which it is located, less any lease incentives received.

However, for peppercorn, nominal payments or nil consideration leases, the asset is measured at fair value.

Subsequent measurement

The right-of-use asset is subsequently measured using the fair value model. The Council considers the cost model to be a reasonable proxy except for:

- assets held under non-commercial leases.
- leases where rent reviews do not necessarily reflect market conditions.
- leases with terms of more than five years that do not have any provision for rent reviews.

- leases where rent reviews will be at periods of more than five years.

For these leases, the asset is carried at a revalued amount. In these financial statements, right-of use assets held under index-linked leases have been adjusted for changes in the relevant index, while assets held under peppercorn or nil consideration leases have been valued using market prices or rentals for equivalent land and properties.

The right-of-use asset is depreciated straight-line over the shorter period of remaining lease term and useful life of the underlying asset as at the date of adoption.

The lease liability is subsequently measured at amortised cost, using the effective interest method. The liability is remeasured when:

- there is a change in future lease payments arising from a change in index or rate.
- there is a change in the group's estimate of the amount expected to be payable under a residual value guarantee.
- the Council changes its assessment of whether it will exercise a purchase, extension or termination option, or
- there is a revised in-substance fixed lease payment.

When such a remeasurement occurs, a corresponding adjustment is made to the carrying amount of the right-of-use asset, with any further adjustment required from remeasurement being recorded in the income statement.

Low value and short lease exemption

As permitted by the Code, the Council excludes leases:

- for low-value items that cost less than £10,000 when new, provided they are not highly dependent on or integrated with other items, and
- with a term shorter than 12 months (comprising the non-cancellable period plus any extension options that the Council is reasonably certain to exercise and any termination options that the Council is reasonably certain not to exercise).

Lease expenditure

Expenditure in the Comprehensive Income and Expenditure Statement includes interest, straight line depreciation, any asset impairments and changes in variable lease payments not included in the measurement of the liability during the period in which the triggering event occurred. Lease payments are debited against the liability. Rentals for leases of low-value items or shorter than 12 months are expensed.

Depreciation and impairments are not charges against council tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the capital adjustment account from the General Fund balance in the Movement in Reserves Statement.

The council as lessor

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Finance leases

Where the Council grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet as a disposal. At the commencement of the lease, the carrying amount of the asset in the Balance Sheet (whether property, plant and equipment or assets held for sale) is written off to the other operating expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. A gain, representing the Council's net investment in the lease, is credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal), matched by a lease (long-term debtor) asset in the Balance Sheet.

Lease rentals receivable are apportioned between:

- a charge for the acquisition of the interest in the property – applied to write down the lease debtor (together with any premiums received), and
- finance income (credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

The gain credited to the Comprehensive Income and Expenditure Statement on disposal is not permitted by statute to increase the General Fund Balance and is required to be treated as a capital receipt. Where a premium has been received, this is posted out of the General Fund Balance to the Capital Receipts Reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the General Fund Balance to the Deferred Capital Receipts Reserve. When the future rentals are received, the element for the capital receipt for the disposal of the asset is used to write down the lease debtor. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

The written-off value of disposals is not a charge against council tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

Operating leases

Where the Council grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease even if this does not match the pattern of payments (e.g. there is a premium paid at the

commencement of the lease). Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset (if material) and charged as an expense over the lease term on the same basis as rental income.

xvii) Property, plant and equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (e.g. repairs and maintenance) is charged as an expense when it is incurred.

The Council's capitalisation de minimis is £10,000, except for where the sum of a group of assets is significant, such as waste collection bins and boxes or ICT equipment.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The cost of assets acquired other than by purchase is deemed to be its fair value unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows of the Council). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Council.

Assets are then carried in the Balance sheet using the following measurement bases:

- Community assets and assets under construction – depreciated historical cost
- Surplus assets – the current value measurement base is fair value, estimated at highest and best use from a market participant's perspective.
- all other assets – current value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV).

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

Where non-property assets have short useful lives or low values (or both) depreciated historical cost basis is used as an approximation of current value.

Assets included in the balance sheet at current value are revalued to ensure that their carrying amount is not materially different from their value at year-end. All land and buildings are revalued at least every 5-years as part of a rolling programme with annual indexation applied to assets during the four intervening years. Where the Council cannot obtain indices without undue cost or effort, it will apply a desktop revaluation in year three. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the surplus or deficit on the provision of services within the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.

Where items or property plant and equipment are revalued, and the valuer identifies an asset which has component parts that have significantly different useful lives, where one or more parts represent a significant proportion of the overall asset, then the asset may be componentised. With componentisation, one or more constituent parts may be identified, and the component parts separately valued for the accounts and depreciated over different useful lives to the main asset. Useful economic lives (and therefore depreciation calculations) will be based upon the asset lives recommended by the Council's valuer.

Where decreases in value are identified, they are accounted for as follows:

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

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for as follows:

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

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain Community Assets) and assets that are not yet available for use (i.e. assets under construction). For asset additions, no depreciation is provided for during the financial year of acquisition. However, a full year's depreciation is provided for in the financial year of disposal.

Depreciation is calculated on the following bases:

- Operational buildings and surplus property – depreciated on a straight-line basis, over a 30 to 60 year period, depending upon the particular asset and an estimate of the asset life from the Council's valuer.
- Car Park depreciable components (surface) – 20 years
- Land is not depreciated.
- Vehicles and plant - depreciated on a straight-line basis, over a 7-year period.
- Furniture and equipment – depreciated on a straight-line basis, over a 5-year period.
- Investment property is not depreciated.

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

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

Disposals and non-current assets held for sale

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before

reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the other operating expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses in the surplus or deficit on the provision of services. Depreciation is not charged on assets held for sale.

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

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

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether property, plant and equipment or assets held for sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. The balance of receipts remains within the capital receipts reserve and can then only be used for new capital investment or set aside to reduce the Council's underlying need to borrow (the capital financing requirement). Receipts are appropriated to the reserve from the General Fund balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against council tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the capital adjustment account from the General Fund balance in the Movement in Reserves Statement.

xviii) Provisions, contingent liabilities and contingent assets

Provisions

Provisions are made where an event has taken place on or before the balance sheet date:

- that gives the Council a present obligation.
- that probably requires settlement by a transfer of economic benefits or service potential, and
- where a reliable estimate can be made of the amount of the obligation.

If it is not clear whether an event has taken place on or before the Balance Sheet date, it is deemed to give rise to a present obligation if, taking account of all available evidence, it is more likely than not that a present obligation exists at the Balance Sheet date. The present obligation can be legal or constructive.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement when the Council has an obligation and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

Estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Council settles the obligation.

Contingent liabilities

A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

Contingent assets

A contingent asset arises where an event has taken place that gives the Council a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

xix) Reserves

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by transferring amounts out of the General Fund Balance. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then

transferred back into the General Fund Balance so that there is no net charge against council tax for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, local taxation, retirement and employee benefits and do not represent usable resources for the Council – these reserves are explained in the relevant policies.

xx) Revenue expenditure funded from capital under statute

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Council has determined to meet the cost of this expenditure from existing capital resources, or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so that there is no impact on the level of council tax.

xxi) Value Added Tax

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs (HMRC). VAT receivable is excluded from income.

xxii) Fair value measurement of non-financial assets

The Council's accounting policy for fair value measurement of financial assets is set out in the 'Financial Instruments' section (above). The Council also measures some of its non-financial assets such as surplus assets and investment properties and some of its financial instruments such as equity shareholdings (other financial instruments as applicable) at fair value at each reporting date. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset takes place either:

- in the principal market for the asset, or
- in the absence of a principal market, in the most advantageous market for the asset.

The Council measures the fair value of an asset using the assumptions that market participants would use when pricing the asset, assuming that market participants act in their economic best interest.


When measuring the fair value of a non-financial asset, the Council takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Council uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets for which fair value is measured or disclosed in the Council's financial statements are categorised within the fair value hierarchy, as follows:

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

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 WEST OXFORDSHIRE DISTRICT COUNCIL	WEST OXFORDSHIRE DISTRICT COUNCIL
Name and date of Committee	AUDIT AND GOVERNANCE COMMITTEE - 25 JUNE 2026
Subject	2025/26 TREASURY OUTTURN.
Wards affected	All
Accountable member	Councillor Alaric Smith - Executive Member for Finance Email: alaric.smith@westoxon.gov.uk
Accountable officer	Madhu Richards, Director of Finance Email: Madhu.Richards@westoxon.gov.uk
Report Author	Sian Hannam, Treasury Accountant Email: sian.hannam@publicagroup.uk
Purpose	To advise members of treasury management activity and the performance of internal and external fund managers for 2025/26
Annexes	Annex A – Cash Investments Outstanding at 31 March 2026
Recommendations	That the Audit and Governance Committee resolves to: I. Note the Treasury Management and performance of internal and external funds for 2025/26.
Corporate Priorities	<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
Key Decision	No
Exempt	No
Consultees/ Consultation	None

1. BACKGROUND AND SUMMARY

- 1.1. The overall performance of our investments in 2025/26 was favourable, returning interest of £1,852,205 against a revenue budget of £1,156,228 and achieving an unrealised capital gain of £203,398 in the 12 months to 31st March 2026.
- 1.2. The capital value of the pooled funds increased by £203,398 during the year, although performance continued to reflect broader uncertainty within financial markets. Results for 2025/26 were largely positive, supported by strong global equity performance, resilient economic conditions, and moderating inflation. Pooled funds are held as long-term investments; therefore, short-term market fluctuations are expected. Over time, these investments are intended to deliver sustained capital growth.
- 1.3. Following the initial market reaction to US trade tariffs, conditions stabilised in subsequent months, with equity markets recovering and bond yields easing modestly. However, this trend partially reversed in the UK, where an uncertain economic outlook, alongside concerns regarding the government's fiscal position and the Autumn Budget, led to an increase in term premia. As a result, investors required higher returns to hold UK government bonds (gilts).
- 1.4. The Council has continued to benefit from higher revenue returns due to sustained higher interest rates, as the expected sharp decline in interest rates was delayed as the Bank of England Bank Rate continued to balance levels of inflation.
- 1.5. The Council complied with the majority of the Prudential Indicators for 2025/26 as set in the February 2025 budget. Further details can be found in section 7 of this report.

2. Economic & Financial Markets Background

- 2.1 The financial year was largely dominated by two periods of significant uncertainty and volatility. The first being the US trade tariff 'Liberation Day' in April 2025 and the second was the US/Israel war with Iran at the end of February 2026.
- 2.2 Following the March Monetary Policy Committee (MPC) meeting, Arlingclose, the Authority's treasury adviser, revised its central interest rate forecast and now expects Bank Rate to be held at 3.75%. However, the outlook for interest rates remains highly uncertain given the evolving economic backdrop. In the near term, risks are skewed to the upside, with the possibility of further increases in Bank Rate if the MPC seeks to act decisively to limit potential second-round inflationary effects. Looking further ahead, any rapid tightening in policy could be followed by more pronounced and faster rate reductions than previously anticipated, as policymakers respond to a potentially weaker economic growth outlook by introducing additional stimulus.
- 2.3 The Budget itself was more subdued than anticipated. Despite a weak economic outlook, this provided support to UK markets, with gilt yields declining, inflation easing, and expectations for cuts to the Bank of England (BoE) base rate strengthening.

2.4 After reducing the BOE Bank Rate to 3.75% in December 2025, the Bank of England’s MPC voted 5-4 to hold rates in February 2026 and then unanimously to maintain that position in March. Prior to the outbreak of conflict, financial markets had expected a further reduction to 3.5% at the March meeting. However, developments in the Middle East materially altered this outlook. The MPC highlighted increased risks to both inflation and economic growth, signalling that policy could move in either direction depending on how conditions evolve. In response, financial markets quickly adjusted, with expectations shifting towards the possibility of further rate increases.

Financial markets:

2.5 Following a sharp decline in market sentiment at the start of the financial year—triggered by the announcement of US trade tariffs—conditions gradually stabilised in the months that followed. However, both equity and bond markets continued to experience notable volatility throughout the period. The latter part of the year was dominated by the escalation of the US/Israel conflict with Iran, which resulted in a significant downturn in equity markets alongside rising bond yields. In this instance, concerns over the inflationary impact of sharply higher oil and commodity prices outweighed the typical “flight-to-quality” behaviour, whereby investors would ordinarily shift towards government bonds during periods of geopolitical uncertainty.

2.6 Equity markets had begun to recover following the declines experienced during the April sell-off. However, the outbreak of conflict reversed this trend, resulting in another sharp market downturn. Both the FTSE 100 and FTSE 250 fell by approximately 10% over the month, from the onset of the conflict through to the end of the financial year.

2.7 Financial market volatility is expected to persist, at least in the short term, and credit default swap (CDS) spreads will continue to be monitored for indications of ongoing credit stress. The institutions and investment durations on the Authority’s counterparty list, as recommended by Arlingclose, are kept under continual review to ensure they remain appropriate in the prevailing market conditions.

Local Context

2.8 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 the tables below.

Balance Sheet resources

Balance Sheet Summary	31.3.26 Actual £m	31.3.27 Forecast £m
General Fund CFR	29.36	31.46
External borrowing	0	0
Internal borrowing	29.36	31.46
Less Balance Sheet resources	(41.45)	(36.42)
Net Investments	(12.09)	(4.96)

Treasury Management Summary

	31.3.25 Balance £m	Movement £m	31.3.26 Balance £m	31.03.26 Rate %
Short-term borrowing	0	0	0	
Total borrowing	0	0	0	
Long-term investments	11.934	0.153	12.087	1.80*
Short-term investments	0.062	0.001	0.063	4.87
Cash and cash equivalents	12.354	-0.407	11.497	4.07
Total investments	24.35	8.37	24.097	5.19
Net investments	24.35	8.37	24.097	

* % Rate on Long Term Investments relates to capital gain or loss

3. Investment Activities

- 3.1 A counterparty list, recommended and regularly reviewed by the Authority's treasury management advisers, Arlingclose, is received on a monthly basis and used by the treasury team to inform investment decisions. As in 2024/25, the majority of in-house balances were maintained in liquid Money Market Funds (MMFs) and call accounts. However, over the course of the year, the team also took advantage of short-term deposit opportunities with the UK Debt Management Office (DMO), securing rates higher than those available on MMFs. This approach enabled the Council to continue supporting service delivery and to fund its capital programme without the need for external borrowing.

Treasury Investment Position

	31.3.25 Balance £m	Movement £m	31.3.26 Balance £m	31.03.26 Rate %
Bank & building societies (unsecured)	0.051	0.001	0.051	3.51
Money Market Funds	12.303	-0.415	11.888	4.07
Other Pooled Funds				
- Equity & Multi Asset Income funds	7.662	0.224	7.886	4.87
- Bond income funds	3.645	-0.021	3.624	4.87
-Real Estate investment Trusts	0.690	-0.042	0.648	3.00
Total investments	24.35	-0.253	24.097	5.19

3.2 Both the CIPFA and the CLG's Investment Guidance require the Council to invest prudently and have regard to the security and liquidity of investments before seeking the optimum yield. This was maintained by following the Council's counterparty policy as set out in its Treasury Management Strategy Statement for 2024/25. Investments during the year included:

- Investments in AAA-rated Stable Net Asset Value Money Market Funds
- Call accounts and deposits with the UK Debt Management Office (DMO)
- Pooled funds (collective investment schemes) meeting the criteria in SI 2004 No 534 and subsequent amendments.
- Real Estate Investment Trust (REIT)
- Housing Association Bond

3.3 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.

- 3.4** The progression of risk and return metrics are shown in the Arlingclose quarterly investment benchmarking report; the results of which are summarised in the table below.

Investment Benchmarking - Treasury investments managed in-house

	Credit Score	Credit Rating	Bail-in Exposure	Weighted Average Maturity (days)	Rate of Return %
31.03.2026	4.81	A+	100%	1	5.19
31.03.2025	4.87	A+	100%	2	5.30
Similar LAs	4.57	A+	58%	45	4.67
All LAs	4.6	A+	64%	10	4.46

The Council has 100% bail-in exposure at the end of the year because all the in-house managed funds are held in Money Market Funds, highly secure and highly liquid but subject to bail-in.

A bail-in is when a failing bank or financial institution uses its own investors' and lenders' money to cover its losses, instead of being rescued with government funds.

In simple terms, if the bank gets into serious trouble, some of the money invested with it could be reduced or turned into shares to help keep it running. The Treasury Management teams therefore are very careful about who they invest with and spread risk across different institutions.

Investment Background

- 3.5** The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. During 2025/26, the Council's investment balance ranged between £9.2 million and £39.7 million. These balances included £9.327m of external loans to Cottsway and Southill Solar, £11.661m in Pooled Funds and £25.567 in cash balances invested in MMFs and Short term deposits. Cash balances fluctuate significantly due to the timing differences in collecting Council Tax, Business Rates, Fees and Charges and government funding and money going out for Precepts and paying the Council's bills.
- 3.6** Multiple years of funding the capital programme with internal borrowing have reduced cash reserves and the expectation is that there will be reduced levels of invested short term and overnight funds going forward and the Council will need to borrow to fund future capital programmes. Processes are in place to manage cashflow effectively and reduce the need for large buffers of cash on hand. Managing working capital more effectively reduces our need to borrow and ensures we are earning the maximum amount of return from long term pooled funds.

Investment Returns and Externally Managed Funds

3.7 The investment income budget for 2025/26 was set at £1,156,228. Actual investment receipts exceeded budget by £695,977 with an overall level of return of 4.35% with an average investment balance of £17.578m for the financial year. The overall performance is shown in the table below:

Investment Performance: 1 st April 2025 to 31 st March 2026	Pooled Funds	In-House Investments	Housing REIT	External Loans	Total
Budget (£)	506,102	348,560	28,500	273,066	1,156,228
Budgeted return (%)	4.39	4.13	3.00	2.86	0.00
Average Balances (£)	11,660,837	25,567,481	645,833	9,327,433	47,201,584
Interest earned (£)	549,022	1,008,515	30,000	264,668	1,852,205
(Over)/Under Budget (£)	(42,920)	(659,955)	(1,500)	8,398	(695,977)
Gross rate of Return (%)	4.87	3.81	3.00	2.85	4.35

3.8 Pooled Funds returned 4.87% in dividends and made an unrealised gain of £0.203m on the capital value compared to a £0.068m loss in 2024/25. The capital values as at 31st March 2026 stand at £11.447m, an unrealised loss of £0.535m compared to the original investments.

Fund Manager	Original Investment	Value 31st March 2025	Value 31st March 2026	Dividend 2025/26	2025/26 Capital Gain/(Loss)	Capital Gain/(Loss) vs Original Investment
	£	£	£	£	£	£
M&G Strategic (Bond)	2,000,000	1,760,300	1,741,637	90,351	- 18,663	- 258,363
Royal London (Liquidity)	1,982,791	1,862,609	1,860,031	94,634	- 2,578	- 122,759
Schroders (Equity)	1,000,000	951,479	1,021,944	72,523	70,465	21,944
Threadneedle UK (Equity)	1,000,000	1,139,932	1,221,704	44,593	81,772	221,704
CCLA Cautious MA Fund (Bond/Equity)	3,000,000	2,751,339	2,594,603	83,266	- 156,737	- 405,397
Aegon/Kames (Liquidity)	3,000,000	2,778,320	3,007,460	163,656	229,140	7,460
Total - Current funds	11,982,791	11,243,980	11,447,379	549,022	203,398	- 535,412

Liquidity = transferable to cash within 2 days, Bond = effectively a loan, Equity = stocks & shares

3.9 This £11.447m is invested in externally managed strategic pooled bond, equity, and multi-asset funds where short-term security and liquidity are lesser considerations when compared with short term cash deposits, and the objectives instead are regular revenue income and long-term price stability. In 2025/26, these funds generated a total dividend return of £0.549m (4.87%) - income that is used to support services in year, and £0.203m (1.8%) of capital gain.

3.10 Further to consultations in April 2023 and December 2024 MHCLG wrote to finance directors in England in February 2025 regarding the statutory override on accounting for gains and losses in pooled investment funds. This policy announcement extended the statutory override until the 1st of April 2029 for investments already in place before 1st April 2024.

Under the Regulations, gains and losses resulting from unrealised fair value movements relating to treasury pooled investment funds, that otherwise must be recognised in profit or loss under IFRS 9, are not charged to the revenue account, and must be taken into an unusable reserve account.

4. Borrowing Strategy and Activity

4.1 As outlined in the Treasury Management Strategy, the Council’s main objective when borrowing has been to strike an appropriately low risk balance between securing lower interest costs and achieving cost certainty over the period for which funds are required, with flexibility to renegotiate loans should the Council’s long-term plans change being a secondary objective. The Council’s borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio and, where practicable, to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.

5. Compliance with Prudential Indicators

5.1 The Council can confirm that it has complied with all but one of its Prudential Indicators for 2025/26, which were set in February 2025 as part of the Council’s Treasury Management Strategy and Capital Strategy, further details below. In compliance with the requirements of the CIPFA Code of Practice this report provides members with a summary report of the treasury management activity during 2025/26. One of the Prudential Indicators has been breached and a prudent approach has been taking in relation to investment activity with priority being given to security and liquidity over yield.

5.2 Debt Limits

	2025/26 Maximum	31.3.26 Actual	2024/25 Operational Boundary	2024/25 Authorised Limit	Complied? Yes/No
Borrowing	0	0	£36.54m	£41.54m	Yes
PFI and Finance Leases	0	0	0	0	N/A
Total debt	0	0	£36.54m	£41.54m	

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 the table below.

5.3 Investment Limits

	2025/26 Maximum £m	31.3.26 Actual £m	2025/26 Limit £m	Complied? Yes/No
Any single organisation, except the UK Government	2	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	9.448	9.211	10	YES
Unsecured investments with banks	3	0.051	10	YES
Money Market Funds	20	11.888	25	YES
Strategic pooled funds	12	12	25	YES
Real Estate Investment Trusts	1	1	3	YES

6. Looking Forward

- 6.1 During the 2025/26 financial year, financial markets were characterised by generally positive performance in risk assets for much of the period, albeit with significant volatility, particularly at the beginning and end of the year. The year was effectively bookended by market disruption linked to US trade and foreign policy developments—initially following the announcement of ‘Liberation Day’ tariffs in April 2025, and later by the escalation of the US and Israel conflict with Iran in March 2026.

Between these events, market sentiment improved as inflationary pressures eased and expectations of further interest rate reductions strengthened, providing support to both bond and equity markets. Looking ahead, the balance of risks around Bank Rate is considered to be tilted to the downside. While the Bank of England may reduce rates sooner than anticipated, it is likely to remain cautious given the heightened uncertainty in the economic environment.

- 6.2 When the capital value of our pooled funds has fully recovered, we will have the option of cashing in some of our investments in order to support the capital programme, but the Council will need to balance the need to generate a revenue return from interest - which supports the delivery of front-line services, against the cost of external borrowing. If the return from Treasury Management activity is higher than the cost of borrowing, then it would be wise to retain the pooled funds as the long-term investments they were intended to be. There are also implications to our status as a professional investor under MiFID 2 if we reduce our balance of external investments below £10m.

7. Treasury Management Prudential Indicators

- 7.1 The liability benchmark is a valuable tool to help establish whether the Council is likely to be a long-term borrower or long-term investor and so shapes its strategic focus and aids decision making. It represents an estimate of the cumulative amount of outstanding debt 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.

	2025/26 Actual £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Capital Financing Requirement (CFR)	29.36	31.46	33.53	29.05	26.74
Less usable reserves	(41.45)	(36.42)	(28.19)	(21.84)	(16.47)
Less working capital	(13.59)	(14.02)	(12.62)	(13.08)	(11.97)
Net loans requirement	(25.68)	(18.98)	(7.28)	(5.87)	(1.70)
Plus liquidity allowance	14.00	14.00	14.00	14.00	14.00
Liability Benchmark	(11.68)	(4.98)	6.72	8.13	12.30

An increasing liability benchmark demonstrates that the Council will become a long term borrower.

7.2 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	£12m
Complied?	YES	YES	YES	YES

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.

7.3 Security

	2025/26 Target	31.3.26	Complied?
Portfolio average credit rating	A-	A+	YES

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.

7.4 Interest Rate Exposure

This indicator is set to control the Council's exposure to interest rate risk. The Bank Rate decreased from 4.5% on 1st April 2024 to 3.75% in December 2025, it remained at this level to 31st March 2026.

Interest rate risk indicator	2025/26 Target	31.03.26	Complied?
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	(160,000)	(416,098)	No
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	160,000	416,098	No

This non-compliance is mainly due to the availability of unexpected surplus funds available to invest. The impact of change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at new market rates. The approved Treasury Management Strategy assumed a lower average balances than actual creating a higher impact on the 1% rise indicator.

Non-compliance with this indicator is not of concern, it simply means our investments made more in interest than was anticipated at budget setting.

7.5 Non Treasury Management Prudential Indicators

The Authority 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.

The Council has undertaken and is planning capital expenditure as summarised below.

	2025/26 Actual £m	2026/27 Forecast	2027/28 Forecast
General Fund services	8.242m	13.459m	5.52m

In 2025/26 The main capital expenditure was the acquisition and repair of temporary emergency accommodation (£1,805,695), a Local Authority Housing Fund project with South Oxfordshire Housing Association (£1,465,500), upgrading the CCTV system (£247,180), paying out S106 to Parishes and Town Councils (£1,632,213), the decarbonisation of Witney Leisure Centre (£1,383,087), the installation of Solar Panels at Carterton Leisure Centre (£321,000) and Disabled Facilities Grants (£1,054,780).

7.6 The Council's cumulative outstanding amount of debt finance is measured by the CFR. This increases with new debt-financed capital expenditure and reduces with Minimum Revenue Provision (MRP) / loans fund repayments and capital receipts used to replace debt.

Capital Financing Requirement

	31.3.2026 actual	31.3.2027 forecast	31.3.2028 forecast
General Fund services	19.01	21.37	23.7
Capital investments	10.35	10.09	9.83
TOTAL CFR	29.36	31.46	33.53

7.7 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 Authority has complied and expects to continue to comply with this requirement in the medium term as is shown below.

	31.03.2026 actual	31.03.2027 Forecast	31.03.2028 Forecast
Debt (Incl. PFI & leases)	0	0	(2.75)
Capital Financing Requirement	29.36	31.46	33.53

7.8 Debt and the Authorised Limit and Operational Boundary

The Authority 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 2025/26	Debt at 31.3.26	2025/26 Authorised Limit	2025/26 Operational Boundary	Complied? Yes/No
Borrowing	0	0	36.54	41.54	Yes
Total debt	0	0	36.54	41.54	

7.9 Net Income from Commercial and Service Investments to Net Revenue Stream

The Authority’s income from commercial and service investments as a proportion of its net revenue stream is indicated below.

	2025/26 Actual £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Capital Investments	3.41	3.04	3.23	3.23	3.23
Service Investments	1.32	1.13	1.13	1.13	1.13
	4.73	4.17	4.36	4.36	4.36
Net Revenue Stream (per MTFs)	16.43	14.88	13.28	13.82	14.36
Proportion of Net Revenue Stream	28.80%	27.98%	32.81%	31.53%	30.35%

7.10 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.

	2025/26 Actual £m	2026/27 Budget £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Interest Payable	0.002	0.000	0.063	0.113	0.095
MRP	0.537	0.864	1.146	1.070	1.070
Total borrowing costs	0.539	0.864	1.209	1.182	1.164
Net Revenue Stream (per MTF5)	19.27	16.43	14.88	13.28	13.82
Proportion of Net Revenue Stream	2.80%	5.26%	8.13%	8.90%	8.42%

7.11 Conclusion

In summary, the Council's treasury management activity for 2025/26 has delivered a strong financial outcome despite a challenging and volatile economic environment. Investment returns significantly exceeded budget expectations, supported by higher interest rates and proactive treasury management decisions, while maintaining a prudent approach that prioritised security and liquidity.

Although the capital values of pooled funds continue to reflect market uncertainty, performance over the year has shown encouraging signs of recovery, reinforcing their role as long-term strategic investments. The Council has remained compliant with the majority of its Prudential Indicators and has demonstrated sound governance and risk management throughout the period.

Looking ahead, the economic outlook remains uncertain, with potential changes in interest rates and ongoing geopolitical risks likely to influence financial markets. The Council will therefore continue to adopt a cautious and flexible approach, balancing the generation of sustainable investment income with the need to support future capital programmes and manage borrowing requirements.

Overall, the treasury position remains robust, providing a solid foundation to support the Council's financial resilience and the delivery of its corporate priorities in the medium to long term.

8. Financial Implications

There are no financial implications arising from this report.

9. Legal Implications

There are no legal implications arising from this report.

10. Risk Assessment

None required as a result of this report.

11. Equalities Impact

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

12. Climate and Ecological Emergencies Implications

None.

13. Background Papers


None.

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SCHEDULE OF CASH INVESTMENTS OUTSTANDING AT 31 MARCH 2026

Name of Counterparty	Value Date	Nominal Amount (£)	Maturity Date	Rate of Interest	Fitch Credit Rating
Lloyds Treasury Direct	31.03.2026	50,000	01.04.2026	3.51%	AA-
Deutsche Asset & Wealth	31.03.2026	5,000,000	01.04.2026	3.82%	AAA/MMF
Federated Investors (UK) LLP	31.03.2026	5,000,000	01.04.2026	3.83%	AAA/MMF
Invesco Global Asset Management	31.03.2026	855,000	01.04.2026	3.80%	AAA/MMF
Fundamentum Social Housing REIT	31.03.2026	1,000,000	01.04.2026	3.00%	N/A
Cottsway 2 Housing Association	31.03.2026	1,861,810	16.01.2070	3.41%	A
Cottsway 2 Housing Association	31.03.2026	1,760,920	20.05.2070	2.87%	A
Cottsway 2 Housing Association	31.03.2026	3,768,642	30.09.2070	2.00%	A
Southill Solar Limited	31.03.2026	1,819,600	31.10.2035	3.85%	NA
TOTAL IN-HOUSE INVESTMENTS		21,115,971			

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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 – 25 JUNE 2026.</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>Andrea McCaskie, Director of Governance & Regulatory Services (Monitoring Officer) Email: andrea.mccaskie@westoxon.gov.uk</p>
<p>Report author</p>	<p>Cheryl Sloan, Executive Director, Workforce Strategy & Transformation Email: cheryl.sloan@publicagroup.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:</p> <ol style="list-style-type: none"> 1. Approve the changes made to the Risk Register as outlined in section 2 of this report. 2. Note the contents of the report and annex.
<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 & Regulatory Services and Director of Place on a monthly basis and Informal Executive on a quarterly basis.</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 The Risk Register is reviewed monthly by the Senior Leadership Team (SLT). All updates to the commentary since the last review in June 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 SLT.
- 2.2 In this summary, the most significant updates this month include the recommendation to remove the following risks:

IR7 Embedding of services which have transitioned under Council delivery and management: With the transfer of services now fully integrated into the Council, it is proposed that this risk is removed, reflecting the completion of transition activities.

ER4 Refugees/Asylum Seekers: Following the closure of the refugee hotel in Witney on 27 May 2026, responsibility for relocating individuals without confirmed status, transfers entirely to the Home Office. As the Council no longer has any operational involvement, it is proposed that this risk be removed, reflecting the cessation of local accountability.

ER2 Global Pandemic & SRI Major Civil Emergency: It is proposed that these risks be consolidated into a single external risk category (ER2), to be renamed **Global Events**. This change broadens the scope of the risk to capture both current and emerging global disruptions, ensuring more comprehensive coverage and forward-looking risk management.

- 2.3 There were no further changes to the risk register except for updates which are shown in red or strike through.

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

8.1 None

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West Oxfordshire District Council Strategic Risk Register

Reviewed: May 2026


Next Review: June 2026

ID	Risk / Opportunity Title	Description of risk / opportunity / Impact	Existing Control, Mitigation or Contingency	Previous Residual Score					Current Residual Score					Change since previous review	Follow on Action (if required)	Target delivery date / Status	Management Strategy	Update comments	Status: Open, Hold, or Closed	Direction of Travel since previous review
				Impact category	Impact score	Likelihood category	Likelihood score	Score	Impact category	Impact score	Likelihood category	Likelihood score	Score							
Internal Risks																				
IR1	Financial Stability of WODC	There is a risk that the Council's finances become unsustainable. The future funding available to the Council remains uncertain beyond the recent three year funding settlement. 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 declining. Continued monitoring and strategic planning are required to maintain long term stability.	General Fund Reserves are currently healthy. 2026/27-Budget updated to include known cost pressures. Budget monitoring in place throughout the year.	Major	4	Probable	3	12	Major	4	possible	3	12	0	Continued in year budget monitoring and reporting. -Further consideration of options - particularly in areas of Waste and Asset Management with a view to bridging the financial gap identified within the MTFS. In addition, more member training has been carried out to increase profile of budgetary challenges. The final version of the 2026/27 budget is a balanced budget, following the final Funding Settlement announced on 9 February 2026, however the five year MTFS still shows that funds will be depleted over the life of the MTFS and therefore this risk is still shown as amber. The risk has been scored on the MTFS, not on the council's in-year position.	Ongoing	Risk Reduction	This risk is scored based on the MTFS for the council, which is a 5-year financial plan. Whilst there is now a more positive three year financial settlement, taking the Council up to the proposed date for the creation of Unitary Councils, anything beyond this date, remains uncertain. If this risk was scored on the in-year financial position for WODC, the risk scoring would be lower.	Open	➔
IR2	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	Policies and procedures in place for Data Protection Compliance Data Protection Officer and team in place. ICT systems compliant with Data Protection with PSN accreditation Mandatory training for all staff Data Protection Privacy notices in place. Data sharing agreements in place Data breach processes in place	Major	4	Possible	3	12	Major	4	Possible	3	12	0	All emails received from at risk location are quarantined and inspected by ICT staff before being released. See also risk P5 on cyber security. PSN renewal underway, and paperwork to be submitted this month. Work is ongoing on closing out areas for improvement raised in the internal audit for data protection. Work now underway to update the data retention policy and this will then feed into a new data base which will monitor updates, changes, privacy statements etc. New Data Breach reporting policy now in place and quarterly reporting is being presented to SMT. Comms has gone out on the new data breach policy, and this is being used. Data protection renewal training will be rolled out shortly for employees and members. Work underway on bodyworn camera DP process and updating CCTV processes. Second data breach internal audit completed which closes actions identified in first internal audit. Data retention audit actions also now complete and signed off.	Ongoing	Risk Reduction		Open	➔
IR3	Health & Safety	If the council and its contractors / partners are not compliant with the Health & Safety at Work etc Act and other relevant legislation, there is an increased and significant risk of a major accident and work related ill health through occupational disease leading to possible criminal prosecution/financial penalties, enforcement action, reputational damage and risk to the provision of council services.	Health & Safety Board in place to monitor compliance and report back to the Council. Schedule of H&S internal compliance audits by service area completed by Business Lead for H&S, this is resulting in increased focus and compliance. H&S stats are reviewed monthly quarterly and mitigating actions/solutions agreed taken and acted upon to address trends identified. HSE Asbestos Management inspection took place 1 & 2nd Dec 2025 - HSE Notice of Contravention activities in progress to meet extended deadline of 15th April to close out multiple aspects of the notice of contravention issued. Update to be provided upon completion. being issued - risk score amended to Amber - actions in hand to ensure full compliance. Asbestos Mgt surveys being commissioned for all properties WODC has a duty to manage. -New Publica HSBP recruited and in post since 23rd March directly supporting WODC. Intros and familiarisation with places and people and systems has progressed New post to provide coverage for a closer role with WODC Property/Assets Team Compliance took place on 12th February. In the interim the H&S Team will continue to support WODC directly and proportionately with competent H&S management and advice. Newly acquired/in process of acquiring temporary accommodation for Housing Team in WODC workstream in progress and being supported with collaborative activities with WODC Assets Team.	Major	4	Possible	3	12	Major	4	Possible	3	12	0	Health & Safety Board in place to monitor compliance and report back to the Shareholder. Accidents and incidents remain low. Ongoing service area H&S internal audits being undertaken to ensure compliance. Data analysed and proactive action taken to address any trends.	Ongoing	Risk Sharing	An improved asbestos control and management system has been introduced following collaborative activities between the H&S Team, which is now fully staffed following the appointment of a The H&S Business Partner appointed to the role to support the Publica H&S management has established a good collaborative working relationship with and the WODC Assets Team and supporting them to deliver safe and compliant newly acquired temporary accommodation for the Homelessness Team. This system is being rolled out across the whole building portfolio.	Open	➔
IR4	Legislative Compliance	If the Council or its contractors / partners are not compliant with relevant legislation, there is a risk for the council of not meeting its statutory duty, reputational damage and financial impact due to press mention and / or legal challenge against the council	Individual Heads of Service, Leads, 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. The rate of new legislation has increased. LGR will provide the added challenge of a reduced legal team with local knowledge, although mitigation is already being put in place to make sure local knowledge is retained on Vesting Day	Moderate	3	Possible	3	9	Moderate	3	Possible	3	9	0		Ongoing	Risk Reduction		Open	➔
IR7	Embedding of services which have transitioned under Council delivery and management	If the council does not provide sufficient focus on embedding the services back into the council, including working with employees on a people strategy and developing the culture for WODC, there is a risk to staff retention, morale and service delivery.	Work is already underway to work with employees who have transferred on the people strategy and culture. This includes developing new values and behaviours. The is being undertaken in consultation with our employees to ensure buy-in.	Moderate	3	Remote	2	6	Moderate	3	Remote	2	6	0	This is an ongoing piece of work. Cultural change will be over at least the next 24 months. WODC staff engagement session took place on Monday 3rd November to further development the employee strategy and culture for WODC, another staff engagement session is being planned.	Ongoing	Risk Acceptance & Retention	Recommendation to remove as services are now embedded	Open	➔


IR8	<p>English Devolution White Paper - Local Government Reorganisation / Mayoral Combined Authorities - Impact on West Oxfordshire District Council</p>	<p>WODC is working with Oxfordshire Councils to remove two tier councils, and establish Unitaries as required under the English Devolution White Paper - Local Government Reorganisation. This is a significant programme of works, with a deadline of 2028. If this programme is not run effectively, this will create uncertainty resulting in an impact on recruitment, retention, staff morale and a risk to the delivery of council. If we do not retain our employees, this places the delivery of services in the new Unitary at risk.</p>	<p>The English Devolution White Paper was published on 16/12/24 and invites proposals for reorganisation from all two-tier areas. Workstreams have been established to undertake the work required to support the drafting of the proposal and the initial feedback from MHCLG has been received, which will also be fed into the proposal.</p>	Major	4	Possible	3	12	Major	4	Possible	3	12	0	<p>The first Mayoral combined elections have timeline of May 2026. Proposals will need to be developed for our area, with indicative dates for new Unitary Authorities from 2027 and 2028. The council is involved in discussions with partners in Oxfordshire and neighbouring areas to explore potential mayoral combined geographies. The council is working with other councils in Oxfordshire to explore Unitary options and will also need to consider how the services delivered by Publica will reflect new geographical areas. Proposals need to be submitted in November and the Government will make their decision by mid 2026. Regular communications is being -provided to our employees and our partner employees to ensure they are kept abreast of any plans, timelines and how this will effect them, as well as providing support during this process.</p>	Ongoing	Risk Reduction	<p>The formal consultation exercise ended on the 25th February, work continues to ensure the relevant data and information has been collected ready for the Government decision in June / July</p>	Open	➔
IR9	<p>With removal of two tier councils and the creation of new Unitary Council's, a decision is required on the future of our shared service provision / teckal company arrangements</p>	<p>WODC currently is a shareholder for Publica and Ubico. There remains a number of options available, however a decision by the Shareholders is required to ensure future certainty is given to the employees and ensure that a programme of works is in place for the preferred option to protect employees. If there remains uncertainty there is a risk around recruitment, retention, staff morale and a risk to the delivery of council services. If we do not retain our employees, this places the delivery of services in the new Unitary at risk.</p>	<p>Publica have put forward potential options and have sought legal advice on each option at the request of the shareholder. Work is being undertaken to derisk, protect employees and ensure the best value solution for the Unitary councils.</p>	Major	4	Possible	3	12	Major	4	Possible	3	12	0	<p>Publica continue to work with WODC and other partner councils to seek best solution for our employees, the new unitary and the company. It is very early stages of thinking as we will not know what the Unitary Councils are until mid 2026. Regular communications is being provided to our partner employees to ensure they are kept abreast of any plans, timelines and how this will effect them, as well as providing support during this process. A Publica all staff briefing took place in October and a number of possible scenarios for Publica were presented, however, Publica employees continue to be in a period of uncertainty about what will happen with Publica until a decision is made. An all staff briefing took place in April where an update was given on the work being undertaken to prepare for LGR and any potential decision on the future of Publica. A new staff survey is currently out for completion to understand current morale. From the last staff survey, it is evident that this is having an impact on staff morale. Reviews for each service area are being undertaken to look at how services and employees can be aligned to Unitary Council's to ensure TUPE is applied. Risk reduced to reflect work being undertaken to mitigate any future risk. Another all staff briefing took place in April to provide another update to Publica employees.</p>	Ongoing	Risk Reduction		Open	➔

External Risks																				
ER1	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	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. Ongoing network Internal & External Penetration checks. Continual Password Audits across our network to evaluate weak passwords. Detailed review of Business Continuity & Disaster Recovery Plans in light of recent cyber attack on neighbouring council.	Major	4	Possible	3	12	Major	4	Possible	3	12	0	98% of staff now trained in cyber awareness and final 2% being reviewed. Ongoing investment in cyber team with dedicated team 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.	Ongoing	Risk Reduction		Open	➔
ER2	Global Events	There is a potential risk to the delivery of Council services arising from resource constraints, which may impact cost efficiency and reputational standing. In extreme cases, this could affect the Council's ability to fully meet its statutory duties to support and safeguard those affected.	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	3	Possible	3	9	Moderate	3	Possible	3	9	0	Watching brief should a further pandemic be predicted. Emergency Planning exercise currently taking place in Oxfordshire to test plans for a potential pandemic. Comprehensive and regularly tested plans are in place, supported by dedicated resources and ongoing resilience training. These measures ensure the Council is well-positioned to respond effectively to incidents, with no anticipated risk to the delivery of its statutory duties.	Hold	Risk Acceptance & Retention	Business Impact Assessments and Business Continuity Plans are being redone. Training took place on 10th February and new Business Impact Assessments are being developed although a number remain outstanding for WDC at the end of April. Business Continuity Plans will now be developed. These will cover Pandemic scenarios.	Hold	➔
ER3/IR9	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. If the Council does not have controls, checks and measures in place to prevent and detect fraud, bribery and corruption, there is a risk of financial loss and reputational impact.	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. Work plans are developed annually to include prevention activities, proactive drives and resource to investigate reactive referrals. Work plans include a focus on high risk areas as identified nationally or through the partnership workstreams. CFEU test controls to ensure fit for purpose	Moderate	3	Possible	3	9	Moderate	3	Possible	3	9	0	CFEU currently developing service specific risk registers for fraud to further improve awareness and controls. Fraud Risk Strategy under review and Fraud Response Plan to be drafted. 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	➔
ER4	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	Migrant hotels are currently in place across the County, the numbers in the hotel in the district have started to increase churn is still relatively high, which may have an impact on housing support and other services but additional resources are now available to any additional demand as a result of this.	Moderate	3	Remote	2	6	Moderate	3	Remote	2	6	0	WoDC is working with Cottsway Housing to provide additional properties using the LA Housing Fund from the Home Office. The numbers now in the hotel are increasing following a period of stability and we continue to see considerable churn as the HO speeds up the processing of Asylum Claims, which is placing pressure on our housing teams and we have increased the capacity to meet this. No significant additional demand expected currently from ARAP/ACRS. New cohorts of refugees is BAU. Due to protests at Asylum Hotels in some parts of the country, which are largely driven by national politics and media the risk rating has been increased and Officers are working closely with TYP to safeguard staff who are supporting individuals in the hotel along with changing working practices and procedures.	Ongoing	Risk Reduction	The Home Office have just confirmed that the Witney hotel will be closing earlier than mid-June. All the agencies involved in providing support are co-ordinating activities to minimise the impact on the people still living in the hotel during the close-down period. The HO are responsible for relocating any individuals who do not have their status confirmed during this period and the Council has no involvement in this process. Recommendation that this risk be removed in light of the closure of the hotels on 27 May 2026, which has eliminated the Council's responsibilities in this area.	Open	➔

Strategic Risks																				
SR1	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.	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.	Moderate	3	Probable	4	12	Moderate	3	Probable	4	12	0	<p>WoDC Coordination Team and Rest Centres teams now in place, which is then supported by wider shared resource across Publica. Training completed for Coordination Team, Rest Centre Team and Duty Officers and Managers. All documentation updated and transferred to 365.</p> <p>Plans tested during recent floods due to Storm Bert when Tactical Coordinating Group (TCG) stood up and a locality team to complete door knocking, onsite presence to obtain local information, coordination of sandbags and response. Lessons learnt currently being undertaken. The transition of services has impacted on the 365 emergency cover arrangements. In response to this, a dedicated WODC on call arrangement has been put in place. Staff are now remunerated for being on call to encourage volunteers to be part of the on call rota. All those who are on call have been trained and have been issued with on call packs. The new arrangements commenced on 4th April 2025. Work continues to review plans and work with the local resilience forum.</p> <p>5/25 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.</p>	Ongoing	Risk Reduction	<p>Recommendation that these risks be consolidated into a single external risk category (ER2), to be renamed Global Events. This change broadens the scope to capture both current and emerging global disruptions, ensuring more comprehensive coverage and forward-looking risk management.</p>	Open	➔
SR2	Climate Emergency	The Council has declared a climate and ecological emergency and committed to achieving carbon neutrality by 2030. Failure to meet this target would represent a breach in that commitment. Inadequate preparation for the impacts of climate change, including insufficient climate resilience measures, could lead to damage to Council assets, disruption to service delivery, and wider adverse impacts on local communities. Delivering carbon reduction and climate adaptation initiatives may require significant investment, particularly in the absence of sufficient funding from the UK Government. Rising capital and delivery costs may further challenge the development of viable business cases and hinder the timely delivery of projects.	The Council has approved the Carbon Action Plan 2024-2030, Climate Change Strategy 2025-2030 and Nature Recovery Plan 2024-2030. Oxfordshire local authorities are moving forward with the implementation of the Climate Adaptation Route Map. External funding, including Section 106 contributions, will be secured where possible to support the delivery of carbon reduction and climate resilience projects.	Moderate	3	Probable	4	12	Moderate	3	Probable	4	12	0	<p>Progress against climate projects is monitored and reported through the Council's Project Governance Process, and carbon account, summarising the Council's annual greenhouse gas emissions.</p>	Ongoing	Risk Reduction	<p>The PSDS 3c Windrush Leisure Centre decarbonisation project is progressing well. The temporary power supply has been energised, and the new heating system has been commissioned. An application for the permanent power supply is currently in progress.</p> <p>LGR/WESP is constraining investment in building and fleet decarbonisation, which is slowing progress toward the Council's carbon neutrality target. The Council is committed to achieving the 2030 target and will be working closely with the other Councils across Oxfordshire following the Government's announcement in July 26 to identify options for the new Unitary Authority to consider on how it can meet this.</p>	Open	➔
SR4	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. This position has been exacerbated and confirmed through is as a result of the publication of the revised NPPF published in December 2024 which introduced a new standard method for assessing housing need, that has increased WODC's per annum requirement from 549 homes per year to 905 homes per year. The new standard method has almost doubled WODC's previous annual housing need which This has had a direct effect on the Council's housing land supply position – effectively worsening it and thereby clearly engaging 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 expected to be greatly increased pressure from speculative development and a much greater likelihood of 'planning by appeal'.	<p>Member Briefings / training to raise awareness. 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 (HELAA). Updated housing land supply position statement covering the 5-year period 1st April 2026 - 31st March 2031 to be published shortly after 1st April 2026.</p>	Moderate	3	Almost certain	5	15	Moderate	3	Almost certain	5	15	0	<p>Member Briefings / training to raise awareness. WODC to continue to work with OCC in relation to proposed A40 improvements in order to provide greater clarity to developers and landowners.</p> <p>Continued engagement with developers and landowners of existing allocations and permissions to obtain clear and defensible information on anticipated delivery trajectories and to understand/potentially unblock any key constraints to delivery. Potential additional legal support to ensure Ensuring the timely completion of Section 106 agreements on larger sites.</p> <p>Preparation of updated Housing and Economic Land Availability Assessment (HELAA) to identify 'long-list' of potentially suitable sites. Timely progression of the new Local Plan to identify new draft site allocations drawing on the long-list referenced above.</p> <p>Formal adoption of the Salt Cross AAP in February 2026 to enable determination of outline planning application for Salt Cross Garden Village.</p> <p>Progression of the Salt Cross Area Action Plan (AAP) to adoption by securing greater clarity from Government in relation to national policy on energy efficiency in new buildings and the status of the current Written Ministerial Statement (WMS) on this.</p> <p>Local Plan infrastructure evidence to identify necessary upgrades (e.g. foul water capacity) to help avoid the need for Grampian conditions.</p> <p>5/25 Risk increased as NPPF was published on 12/12/24 and the housing target for WODC has nearly doubled</p>	Ongoing	Risk Reduction	<p>The intention is for Officers to publish a new An updated 5-year housing land supply position statement for the period 1st April 2026 - 31st March 2031 is currently in the process of being finalised, shortly after the 1st April 2026. Preparatory work for this is currently underway. This will provide an up to date and robust assessment of supply set against the relevant 5-year requirement. The Salt Cross Area Action Plan was formally adopted on 25 February 2026 which should now enable the current outline planning application for the site to be refreshed and determined. Work on the new Local Plan is continuing with a view to Regulation 19 draft plan consultation taking place in June/July 2026.</p>	Open	➔

Partnership Risks																				
PR1	Partnership deliverables (Ubico waste provider)	If the waste and environmental services partner (Ubico) 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	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. New Environmental Services and Waste team in place. New performance monitoring mechanisms are being implemented. The Risk of Ubico not meeting their obligations is mitigated through a governance structure that ensures operational intelligence is regularly captured, interpreted, and escalated through the correct forums, enabling issues to be understood, challenged, and addressed at the appropriate level.	Moderate	3	Possible	3	9	Moderate	3	Possible	3	9	0	A review of the service has been completed and will be reported to The Executive and Council in January 2025. The structured information flow and separation of operational, strategic, and decision-making layers ensures risks are identified early, translated into insight, and resolved before reaching final decision forums, reducing the likelihood of obligations not being met.	Ongoing	Risk Reduction	A review of the scoring indicates that the impact is Moderate rather than Major. Focus on transparency improvement before likelihood is reduced. Transparency has improved and obligations have been met consistently over the last 12 months.	Open	

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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 – 25 JUNE 2026.</p>
<p>Subject</p>	<p>ANNUAL GOVERNANCE STATEMENT 2025/26 INCORPORATING THE ACTION PLANS FOR 2025/26 & 2026/27 AND THE LOCAL CODE OF CORPORATE GOVERNANCE 2026/27</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>Andrea McCaskie, Director of Governance & Regulatory Services (Monitoring Officer) Email: andrea.mccaskie@westoxon.gov.uk</p>
<p>Report author</p>	<p>Cheryl Sloan, Executive Director, Workforce Strategy & Transformation Email: cheryl.sloan@publicagroup.uk</p>
<p>Summary/Purpose</p>	<p>This report provides the Audit and Governance Committee with an updated Annual Governance Statement for 2025/26 incorporating the Annual Action Plan for 2025/26, an Annual Governance Action plan for 2026/27 and the Local Code of Corporate Governance 2026/27.</p>
<p>Annexes</p>	<p>Annex A – Annual Governance Statement 2025/2026 incorporating the Action Plan 2025/26 and Action Plan 2026/27 Annex B - Local Code of Corporate Governance 2026/27</p>
<p>Recommendation(s)</p>	<p>That the Audit and Governance Committee resolves to:</p> <ol style="list-style-type: none"> 1. Approve the 2025/26 Annual Governance Statement incorporating the Annual Action Plan for 2025/26 and the Action Plan 2026/27 for sign off by the Chief Executive Officer and the Leader of the Council. 2. Review and adopt the latest version of the Local Code of Corporate Governance 2026/27 for sign off by the Chief Executive Officer and the Leader of the Council. 3. Agree to receive updates on progress against the key actions in the Action Plan 2026/27 at future meetings.
<p>Corporate priorities</p>	<p>All</p>

Key Decision	NO
Exempt	NO
Consultees/ Consultation	Senior Leadership Team – the Chief Executive, Director of Finance, Director of Governance and Director of Place and wider Management Team.

I. BACKGROUND

1.1 The Audit and Governance Committee is the Committee of the Council charged with overseeing governance.

1.2 Regulation 4 of The Accounts and Audit Regulations 2011 require the Council to produce an Annual Governance Statement (AGS), setting out the Council's governance arrangements.

2. ANNUAL GOVERNANCE STATEMENT 2025/26 AND ACTION PLANS 2025/26 AND 2026/27

2.1 The AGS is backward looking, detailing the governance arrangements which were in place for the previous financial year (2025/26). This also shows the progress which was made against the Annual Governance Action plan for 2025/26.

2.2 The Annual Governance Action plan, is forward looking, setting out the areas of improvement / focus for the current financial year (2026/27).

2.3 There are seven key actions within the 2026/27 Annual Governance Action plan, four of which have been carried over from 2025/26, these include:

- Business Continuity
- Procurement
- Local Government Reorganisation / Devolution
- WODC specific policies

2.4 The Action Plan identifies the specific tasks that will be undertaken in the respective areas of focus and sets timescales for their completion. The Action Plan will also include a RAG rating to show whether the actions are on target (green), off target but action being taken to ensure delivery (amber) or off target and no action has yet been agreed to resolve the situation (red) or completed (grey).

2.5 Updates on progress on the Action Plan for 2026/27 will be presented to future Audit and Governance Committee meetings.

3. LOCAL CODE OF CORPORATE GOVERNANCE 2026/27

3.1 It is recommended that the Committee reviews the revised Local Code of Corporate Governance attached at Annex B showing changes including the date on the covering page and the name of the Chief Executive Officer on page 5 and agrees to adopt the attached Code.

4. FINANCIAL IMPLICATIONS

4.1 There are no direct 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's governance arrangements are weak then Council is at risk of failing to safeguard the use of public funds. In turn this would lead to poor external assessments, damaging the reputation of the Council. The areas of focus for the 2026/27 financial year identified in the Action Plan 2026/27 provides a clear set of priorities for the continual improvement of governance and mitigation of risk.

7. EQUALITIES IMPACT

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

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

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

9. BACKGROUND PAPERS

9.1 None

ANNUAL GOVERNANCE STATEMENT 2025/2026

I. SCOPE OF RESPONSIBILITY

West Oxfordshire District Council ('the Council') is responsible for ensuring that:

- Its business is conducted in accordance with the law and proper standards;
- Public money is safeguarded and properly accounted for;
- Public money is used economically, efficiently and effectively; and
- There is a sound system of governance, incorporating the system of internal control

The Council has a Best Value duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging these responsibilities, the Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and including arrangements for the management of risk.

In 2024/25, the Council developed and approved a Local Code of Corporate Governance ('the Code'), which was consistent with the core principles and sub-principles as set out in the CIPFA/SOLACE "Delivering Good Governance in Local Government: Framework (2016)" ('the Framework'). This statement explained how the Council has complied with the Code and also meets the requirements of Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 (England) which requires the Council to conduct a review at least once a year on the effectiveness of its system of internal control and include a statement reporting on the review with any published Statement of Accounts. The Local Code of Corporate Governance was revised to include the addendum to the 'Delivering good governance in local government: framework published by Solace in May 2025. The application of this addendum is for annual governance statements for 2025/26 onwards.

With regards to this Local Code, the new addendum recommends the following: CIPFA and Solace recommend that authorities adopt a local code of governance which sets out their governance arrangements, showing how governance principles are put into practice at their authority. The code should:

- clearly align to the principles in Delivering Good Governance in Local Government: Framework;
- take account of the best value statutory guidance or other statutory requirements of the appropriate national government;
- be up-to-date and reviewed regularly to ensure it takes account of changes in the authority and its environment;
- identify what arrangements the authority has put in place to achieve each principle, so it is specific to the authority;
- include values and behaviours as well as processes, as these influence the authority's culture;
- include how the code is reviewed and updated.

In addition to this, CIPFA issued its 'Statement on the Role of the Chief Finance Officer in Local Government (2015)'. The Annual Governance Statement ('the AGS') reflects compliance with this statement for reporting purposes.

2. THE PURPOSE OF THE GOVERNANCE FRAMEWORK

The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled including activities through which it accounts to, engages with and leads its communities. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to:

- Identify and prioritise the risks to the achievement of the Council's policies, aims and objectives;
- Evaluate the likelihood of those risks occurring;
- Assess the impact should those risks occur; and
- Manage the risks efficiently, effectively and economically

The governance framework has been in place at the Council for the year ended 31 March 2026 and up to the date of approval of the Annual Statement of Accounts.

While financial savings have been delivered over the last few years, we have identified some areas where more resources are required, so additional support has been given in some areas and further reviews are being undertaken.

During 2025-26 the residents of West Oxfordshire have continued to face the challenges presented by the cost of living crisis. The Council has adapted the delivery of its services to meet the changing needs of the residents whilst coping with the financial challenges faced by all local authorities. Single year settlements restrict our ability to confidently plan for more than one year in advance and there is continued uncertainty over the timing of funding changes, such as Business Rates reset (pushed back to April 2026), and the significant impact of the phasing out of New Homes Bonus during the year.

3. THE GOVERNANCE ENVIRONMENT

The key elements of the Council's governance arrangements are outlined in the Code. The governance framework includes arrangements for:

- Identifying and communicating the Council's vision of its purpose and intended outcomes for citizens and service users;
- Reviewing the Council's vision and its implications for the Council's governance arrangements;

- Measuring the quality of services for users, ensuring that they are delivered in accordance with the Council's priorities and ensuring that they represent the best use of resources;
- Defining and documenting the roles and responsibilities of the Executive, Non-Executive including Scrutiny and Officer functions, with clear delegation arrangements and protocols for effective communication;
- Developing, communicating and embedding codes of conduct, defining the standards of behaviour for Members and employees;
- Establishment of a Members' Constitution Working Group to review and update Financial Procedure Rules, Contract Procedure Rules, Schemes of Delegation, Codes and Protocols, which clearly define how decisions are taken and the processes and controls required to manage risks;
- Ensuring effective counter-fraud and anti-corruption arrangements are developed and maintained;
- Ensuring the Council's financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2015);
- Undertaking the core functions of an Audit and Governance Committee, as identified in CIPFA's Audit Committees: Practical Guidance for Local Authorities;
- Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful;
- Arrangements for whistleblowing and for receiving and investigating complaints;
- Risk based Internal Audit Strategy and Annual Plan;
- Identifying the development needs of Members and Senior Officers in relation to their strategic roles, supported by the appropriate learning and development opportunities;
- Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation;
- Incorporating good governance arrangements in respect of partnerships, including shared services and other joint working and reflecting these in the Council's overall governance arrangements;
- Reports from external bodies such as the Local Government & Social Care Ombudsman, HM Revenue & Customs, Information Commissioner, Investigatory Powers Commissioner and Planning Inspectorate.
- Overview & Scrutiny Committee represents a public forum through which Councillors can monitor the implementation of the Council's policies and the quality of its services; make recommendations on the discharge of the Council's functions and/or matters effecting the district and hold the Executive to account for their decisions and actions.

The main areas of the Council's governance framework, and the key evidence of delivery, are set out below, under the headings of the core principles and sub-principles from the CIPFA/SOLACE "Delivering Good Governance in Local Government: Framework (2016)

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

- Behaving with Integrity
- Demonstrating strong commitment to ethical values
- Respecting the rule of the law

- The roles and responsibilities of Members generally and all office holders are set out in the Council's Constitution, along with the way in which the various elements of the Council interact and complement each other. The Constitution is supported and underpinned by a separate Code of Conduct for Members and a joint Member / Officer Protocol, which sets out guidelines as to behaviour and practical issues. This is further supported by Publica's¹ Business Conduct rules which set out guidelines for staff on behavioural issues and the Council's Employee Code of Conduct.
- The Council's Constitution is kept under constant review. This process is overseen by the Constitution Working Group which has a busy programme of work and recommends improvements and updates to full Council. In 2025/26 full Council adopted a new Risk and Management Strategy and a more robust Risk Register, the Council's Contract Procedure Rules was amended to reflect the new Procurement Act 2023 and adopted in March 2025.
- Declarations are made at meetings by Members, where appropriate, and are recorded in the minutes of the meeting and on the Council website. The Members' Code of Conduct requires Members to complete a register of interests and these are also recorded and published on the Council website.
- Registers of interest are reviewed and updated annually by Members and published on the Council's website. All declarations received by Members are recorded by the Monitoring Officer and published on the Council website (subject to the withholding of any "sensitive interests"). Records of gifts and hospitality offered to councillors are also published to the website where these are declared by the Councillors. Regular reminders are sent to Councillors about registering interests and declaring gifts and hospitality, including at the start of the civic year and approaching the Christmas period.
- An employee declaration is completed annually by all employees. A register of gifts and hospitality is maintained by the Executive Director Workforce Strategy & Transformation – Governance & Risk and is reviewed by the Monitoring Officer.
- Policies and procedures are in place, which are reviewed periodically and / or as changes are made to ensure compliance with laws, regulations and best practice.
- All HR policies, 37 in total, have been reviewed and approved by Council via the Performance and Appointments Committee in the case of new policies or under the Chief Executives delegation where changes were made due to legal updates.
- The Monitoring Officer and Section 151 Officer report directly to the Head of Paid Service and are members of the Senior Leadership Team ('the SLT').

¹ Publica Group (Support) Limited is a local authority owned company, jointly owned by Cheltenham Borough Council and Cotswold, Forest of Dean and West Oxfordshire District Councils.

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- Internal audit reviews are designed to ensure services are complying with internal and external policies and procedures / statutory legislation. Where non-compliance is identified, this is reported to the SLT and to Members via the Council's Audit & Governance Committee.
 - The Whistleblowing Policy was included within the Constitution in 2024/25 and is now managed, monitored and reviewed three yearly or as required. A counter-fraud unit working across Gloucestershire and West Oxfordshire helps to prevent and detect fraud and corrupt practices, including misuse of power. The service reports to the Audit and Governance Committee and the Public Board's Audit and Risk Assurance Committee twice a year.
 - Training is compulsory for Members exercising regulatory functions through the Development Control Committee and its Lowlands and Uplands area planning sub-committees, the Standards Sub-Committee (of the Audit and Governance Committee) and the Licensing Committee and its two sub-committees.
 - An annual summary of Member Code of Conduct Complaints is considered by the Audit and Governance Committee, most recently on 26 June 2025 and lessons learnt endorsed.
 - There are safeguards in the Constitution for handling planning and licensing applications from Members and Officers and the Probity in Planning Guidance was adopted by Council in 2024/25.
 - Meetings are minuted, with decisions and actions recorded appropriately. The Council continues to publish decisions taken by Members and Officers, in line with statutory and constitutional requirements.
 - The Council provides regular updates to Members through a programme of regular (at least monthly) member briefing sessions on key Council services and major issues affecting the district (e.g. local government reorganisation and devolution).
 - There is an annual programme of member training which is overseen by the Audit and Governance Committee each March. Members now also have access to selected courses via the Council's e-learning platform and are signposted to external training opportunities e.g. through the LGA.
 - The Communications Service remains fully mobilised to ensure communications through all our channels to support public health advice / information / messaging and Council service and support information to reach audiences externally and internally.
 - The Council has audited all its policies and holds a central register of all relevant policies including their review dates. This allows corporate oversight to ensure policies are up to date.

B. Ensuring openness and comprehensive stakeholder engagement

- Openness
- Engaging comprehensively with institutional stakeholders
- Engaging with individual citizens and service users effectively

- Annual accounts are published in a timely manner to help communicate the Council's financial position and performance.
- The Council's Corporate Plan 2023 - 2027 was reviewed and adopted in January 2023. This is available on the Council website setting out the Council's vision and corporate priorities.
- A new communications protocol was approved by Council in January 2024 setting out the role of the Team and the way in which it supports the Council including during sensitive periods, such as pre-election periods, All Committee, Executive and Council reports clearly outline their purpose, so the community can understand what is trying to be achieved. Reports also address financial, legal, equalities, risk and climate and ecological implications to aid understanding of the potential impact of their recommendations. Where required, Executive reports are accompanied with a Sustainability Impact Assessment. This was introduced in summer 2025 and aims to maximise climate, environmental and socio-economic benefits in project development and decision making.
- The roles and responsibilities of the Executive, Non-Executive, Scrutiny and Officer functions are defined in the Council's Constitution.
- A Scheme of Delegation of powers to Officers is included within the Constitution.
- Communication channels for Publica and Council employees include one-to-ones and team meetings. Corporate communications include weekly update emails, an online portal and employee briefings.
- A Customer Feedback form is available publicly for handling comments, complaints and compliments and the Council's website includes different ways for customers to give feedback or access services. A customer satisfaction survey was carried out on the telephone service provided, with the Council receiving high satisfaction scores being ranked third in the country.
- A new customer complaints process was introduced in April 2025 which complies with the newly published Ombudsman Code for Complaint Handling.
- The Council maintains clear channels of communication with all sections of the community and other stakeholders, using multiple channels to reach different audiences. This includes social media, digital newsletters, email, local media, an annual all district mailout and other channels as appropriate with the aim of keeping residents informed of council activity.
- A new protocol for webcasting all Council Committee Meetings was approved in January 2024 at Full Council enabling greater transparency and community engagement in Council Meetings following the refurbishment to the Council Chamber into a multi-functional venue available for hire by the wider community. This continues to be in place.
- The ability for members of the public to ask questions at Executive, Full Council and Committee meetings.

- A report is produced quarterly regarding the performance of the Council's services and the achievement of its aims and objectives. The report is presented to the Executive, discussed at the Overview & Scrutiny Committee and published on the Council's website. The format of the report has been enhanced to provide a narrative and clearer information on Council priorities and KPI's.
- The Council publishes transparency data on its website which includes supplier payments, senior management structure charts and the Annual Pay Policy Statement. Where data is not available in the published data sets, instructions are available on how to make a Freedom of Information requests and the procedure that will be followed to answer the requests.
- A Locality Leadership Team, comprising the Head of Paid Service, the S151 Officer, Monitoring Officer, Director of Place and Publica Directors, meet monthly to discuss projects, performance and risks and reports to be brought forward to the Executive.
- A report on the Council's Strategic Partnerships is considered by Full Council annually.

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

- Defining outcomes
- Sustainable economic, social and environmental benefits

- The Council's vision and corporate priorities are contained within the Council Plan 2023 - 2027 which was adopted by Council in January 2023. This sets out the high-level areas of focus, and what the Council hopes to achieve on its own or in partnership with others. These priorities are supported by the Code of Corporate Governance as good governance should underpin all the work of the Council.
- The Council introduced an updated service planning process in 2025 to start planning for the 2026/27 financial year. This process ensures all services areas have considered their activity and it is agreed with the Senior Leadership Team. These plans define the outcomes for each service area over the coming financial year
- The Council updated its project management approach in 2025, updating key project documents to ensure good project management practice. It also audited all live projects and updated the corporate reporting process. The Senior Leadership Team, Leader and Informal Executive all receive regular updates on the progress of key projects.
- An annual business planning process is also conducted by Publica, which is informed by the corporate priorities, legislation and government guidance. All the areas of focus (corporate priorities) are underpinned by the following principles:
 - Putting Residents First
 - Enabling a Good Quality of Life for All
 - Creating a Better Environment for People and Wildlife
 - Responding to the Climate and Ecological Emergency
 - Working together for West Oxfordshire
- Detailed proposals arising from the corporate priorities are individually assessed and are included within decision making reports.
- Budget Procedure Rules have been adopted to ensure full engagement in the budget cycle.

- Contract Procedure Rules have been updated and approved by Council following the implementation of the Procurement Act 2023.
- The financial implications of delivering against the Council’s priorities are included within the Council’s Medium Term Financial Strategy (‘MTFS’), revenue budgets and capital programme. These key financial documents are updated annually during the budget setting process. Variance to budget is reported quarterly.
- As part of its MTFS the Council assesses its forecast financial position and updates its assumptions about the resources available to, and the investment needs of, the Council.
- The Council is facing continued financial pressure from general and wage inflation. These are being incorporated into subsequent iterations of the MTFS and mitigations regarding costs are being developed.
- A Transformation Group has been established to help steer the Council’s response to the challenging financial environment, guide the preparation of a sustainable MTFS consistent with the Council Plan, and oversee the delivery of the Council’s work programme in terms of service transformation, investment and revenue generation.

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

- Determining interventions
- Planning interventions
- Optimising achievement of intended outcomes

- The Council has, with three other councils, created a company, Publica Group (Support) Ltd, to deliver more efficient and improved services. Where appropriate, processes have been or are being aligned to ensure consistency across the partner councils, without compromising local priorities. In recognition that Publica is a significant contractor of the Council, the Council monitors its performance by:
 - Considering Publica’s Annual Report at Council;
 - Considering Publica’s draft Business Plan annually at the Overview and Scrutiny Committees and Executive in February/March each year;
 - Requiring representatives from Publica to attend the Overview & Scrutiny Committee to support discussion on quarterly performance and other reports;
 - Receiving monthly “Keeping You Connected” updates by email from Publica to all Members;
 - Inviting Publica senior Officers to attend monthly Informal Executive meetings to discuss progress against the Business Plan and Corporate Plan
 - Creation of quarterly WODC retained Officers/Publica Executives meetings where performance and progress against Corporate Plan priorities is a key agenda item.
- A review of Publica was undertaken, and in response to this, a number of services have been transferred from Publica to direct council delivery. All other services continue to be delivered by Publica following the Phase 2 transition which took place in July 2025 and the final Phase 3 transition on 1 April 2026.

- The Council has run a service planning process to ensure service delivery is aligned to the Council Plan and MTF5. This is part of the Corporate Planning and Performance Framework which sets out how the Council proactively manages its services and performance to ensure a high level of service delivery and progress against the Council Plan.
- In addition to the creation of Publica, the Council continues to secure savings through improved use of its assets and investments.
- The Council is also a Shareholder in Ubico, which delivers the Council's environmental services including waste and recycling collection services. The Council is focusing on ensuring effective governance arrangements are in place for this wholly owned company.
- The Council has processes in place to identify and respond to external changes, for example: changes to legislation and regulation, emerging risks and opportunities. Corporate processes such as risk management, performance management processes, budget monitoring and other management processes are designed to capture and incorporate these external factors and to enable the Council to respond appropriately.
- The strategic risk register is reviewed regularly by the Senior Leadership Team, Informal Executive, and reported to the Audit & Governance Committee. This has been reviewed to ensure all required risks are escalated and reported.
- Projects and services retain their own risk registers and should escalate any high or strategic risks to the Senior Leadership Team and Publica as appropriate for consideration. The Management Team reviews risk registers bi-monthly and escalates any emerging risks to the strategic register which is considered by Informal Executive and A&G Committee on a quarterly basis. Significant progress has been made in improving the identification and reporting of risks and improved communication and processes to ensure risks are appropriately escalated to the strategic register and visible to the Senior Leadership Team.
- Key performance indicators are measured and reported quarterly. Significant work has been undertaken to develop service performance reports which are presented to the Executive and the Overview & Scrutiny Committee.
- Budgets are prepared annually in accordance with objectives, strategies and the MTF5, following consultation with residents, Members and Officers. The budget procedures rules, contained in the Constitution, were reviewed and amended in November 2023.
- The Council has processes in place to assess its performance including lessons learnt to ensure continuous improvement and value for money.

As we move forward, we will continue to analyse the impact of the cost-of-living crisis and how that may impact our strategic priorities. The Council will continue to work with residents and local businesses to review and respond to their changing needs.

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it

- Developing the entity's capacity
- Developing the capability of the entity's leadership and other individuals

- The Council has developed a People Strategy to ensure it has the right employees, in the right places to deliver its services and the Council Plan, building on the work delivered through Publica. It covers how the Council supports its employees, helps them develop professionally and manage performance – including developing leadership capability. In delivering against this strategy the Council is providing ILM training and Action Learning Sets to its managers to help develop management and leadership skills.
- The Constitution contains schemes of delegation for executive and non-executive (Council) functions. These are reviewed and revised as structures change.
- Financial Procedure Rules (FPR's) are in place and are currently being reviewed with an updated version presented to the Constitution Working Group and the Audit and Governance Committee, who has responsibility for the overview of the FPR's, during 2025/26 in advance of being presented to the Annual Council Meeting for adoption in May 2026.
- An induction programme is available to new employees and Members. Training is also provided for both Members and Officers on an on-going basis as appropriate and necessary. Members on certain Committees (e.g., Planning, Standards and Licensing) are required to undertake training before attending the Committee meetings, and to attend further training to remain up to date and improve their knowledge.
- Officers undertake regular 121 meetings with their line manager. As part of these 121 meetings, Officers discuss work plans/tasks and any training requirements associated with the successful delivery of the work plan. Officers are encouraged to complete Continuing Professional Development (CPD) as relevant to their professional qualifications and service areas hold budgets to ensure that training can be undertaken to maintain skills and knowledge.
- Training is also provided for Officers on an on-going basis as appropriate and necessary with CPD being undertaken by Officers accredited to professional bodies.
- The Head of Paid Service, the Section 151 Officer, the Monitoring Officer and the Leader of the Council have clear statutory responsibilities. Roles and responsibilities are contained within the Constitution along with the Member/Officer Protocol and Monitoring Officer Protocol.
- The iHasco online training facility has been further developed to create a suite of mandatory and service specific training. Selected courses can now also be accessed by Members.
- Mandatory Officer Cyber Ninja training has been undertaken with a specific tailored on-line module created for and rolled out to Members. Data Protection and cyber protection refresher training continued to be rolled out to Members during 2025/26.

- A Leadership Development Programme has been run for senior managers within Publica and the Council. All Senior Managers have received Carbon Literacy training with Silver accreditation being achieved.

F. Managing risks and performance through robust internal controls and strong public financial management

- Managing risk
- Managing performance
- Robust internal control
- Managing data
- Strong public financial management

- The Council explains and reports regularly on activities, performance and the Council's financial position through reports to its Executive and Committees. Timely, objective and understandable information about the Council's activities, achievements, performance and financial position is provided. This includes publication of:
 - Quarterly Performance Reports, publicly reported to the Executive.
 - Externally audited accounts including an Annual Governance Statement.
- The Senior Leadership Team reviews the Strategic Risk Register on a monthly basis and also presents the Strategic Risk Register to Informal Executive. The Strategic Risk Register is reported to the Audit & Governance Committee at least on a twice-yearly basis.
- Risks are identified when undertaking Internal Audit reviews and reported when necessary. The Council, through the S151 Officer, is able to flag any areas of concern to be added to the work of the Internal Audit team in the coming year.
- The work of the Internal Audit team is reviewed and challenged by both the S151 Officer and the Audit and Governance Committee.
- Performance Management measures the quality of service for users to ensure services are delivered in accordance with the Council's objectives and represent best use of resources.
- Performance is measured on a regular basis through the quarterly KPI dashboards and reported to Members and the Executive. From March 2026 the Senior Leadership Team will also be receiving monthly performance reports.
- Minutes of meetings are published and highlight the challenge made by Members to Officers and to Executive Members.
- The Internal Audit service is provided by South-West Audit Partnership Internal Audit Services ('SWAP') and is run in partnership with other local authorities.
- A risk-based Audit Plan is drafted annually following consultation with Officers, Members, SLT and the S151 Officer. The Audit Plan is approved at the Audit & Governance Committee prior to the financial year.
- Audit reports, once completed, are discussed with the service manager. Executive summaries, including findings, and progress on the Annual Plan are reported to the Audit & Governance Committee, on a quarterly basis.

- Recommendations made in audit reports are followed up 6 months after the completion of the audit and priority 1 and 2 findings are reported to the Audit & Governance Committee. Recommendations not implemented within that time scale are reported to the SI51 Officer and to the Audit & Governance Committee.
- The Audit & Governance Committee's Terms of Reference are contained within the Constitution. Training is provided to Members on various aspects of the Committee's functions and responsibilities (internal audit, external audit, statement of accounts, risk, counter-fraud, treasury).
- The CIPFA self-assessment was carried out by the Audit & Governance Committee in the last quarter of 2023/24 with the results being assessed at Committee in March 2024 recommending to Council to reduce the numbers on the Committee from 15 to 11, not to appoint Executive Members, to recruit up to two IP's and produce a tailored training programme. These recommendations were agreed at the Annual Council meeting in May 2024. The Council has since successfully recruited 2 Independent Members who provide challenge and support to the Committee as non-voting members. An annual report of the work undertaken by the Committee during 2025/26 will be presented by the Chair to the Annual Council meeting.
- The Counter Fraud and Enforcement Unit supports the Council and other third parties. Where investigations identify possible improvements to the internal control framework the Counter Fraud and Enforcement Unit will liaise with the Internal Audit team to ensure the improvements are followed up and implemented by management.
- The Council's Data Protection Officer has responsibility for Data Protection policies and ensuring that Officers and Members are informed and appropriately trained. The Council has appointed the Director of Place as the SIRO. The annual report of the SIRO will be presented to the first Audit & Governance meeting in the new Municipal Year.
- The Council has invested in its cyber security capability to increase its resilience against a cyber-attack, by implementing additional security solutions, recruiting additional staff and resourcing an ongoing training programme to maintain the impact of this investment.
- Audit reviews ensure data is held securely whether electronically or hard copy.
- A review was undertaken of the Overview and Scrutiny function one-year on from the replacement of three committees with a single committee. A survey was circulated to all Members and Senior Officers and the results were reported to the Constitution Working Group and the Overview and Scrutiny Committee in spring 2025. The report identified a number of further improvements to the function and the proposal to reduce the size of the Overview and Scrutiny Committee from 24 to 15 Members was agreed at the Annual Council meeting in May 2025.
- The Independent Remuneration Panel (IRP) met in January 2025 to undertake a mid-term review of the Council's Members' Allowances Scheme 2023-27. The recommendation was considered at the full council in July 2025. Council has since asked its IRP to review the allowances for planning chairs in view of the Council agreeing to merge its two area planning sub-committees into a single district-wide sub-committee. The IRP will consider this specific request ahead of the next full review which is scheduled for Autumn 2026 so that a new members' allowances scheme can be in place for 1 April 2027.

G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

- Implementing good practice in transparency
- Implementing good practices in reporting
- Assurance and effective accountability

- Data in respect of transparency is published on the Council's website.
- The Council's Statement of Accounts is produced and published annually in accordance with statutory legislation. Aligned with this is the production of the Annual Governance Statement which identifies how the Council has met its governance reporting obligations.
- External Audit recommendations are reported to the Audit & Governance Committee, following the completion of their annual audit process, follow-ups of recommendations are also reported.
- Internal Audit processes ensure compliance with Public Sector Internal Auditing Standards. Internal Audit recommendations are followed up and reported to the Audit & Governance Committee, further follow-up is planned if recommendations have not been actioned in full.
- The Council has a process for the receipt and processing of freedom of information requests made under the Freedom of Information Act and environmental information requests under Environmental Information Regulations. The process was reviewed in 2024/25 to improve efficiency.
- There is a presumption that all reports and the associated annexes to be considered in public meetings will be published. The Council's Legal Officer is consulted in circumstances where reports or annexes contain information which is considered to be exempt from publication.

4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the senior managers, the annual opinion from the Head of Internal Audit, the Corporate Governance Group and comments made by the External Auditors and other review agencies and inspectorates.

The Council's process for maintaining and reviewing the effectiveness of the governance framework has included the following:

Statutory Officers, Directors, Executive Directors, Assistant Directors and Heads of Service/Business Managers are required to complete an Annual Assurance Statement at the end of the financial year. These governance declarations provide appropriate management assurance that key elements of the system of internal control are in place and are working effectively and help to identify areas for improvement.

The Senior Leadership Team (including the Chief Executive, Section 151 Officer, the Monitoring Officer and Directors) review the Strategic Risk Register on a monthly basis and Service/Project Risk Registers are maintained by each Head of Service/Business Manager.

The Projects, Governance, Performance and Risk Management Group meets monthly to discuss and action matters such as new operational policies, staff declarations of interests/gifts and hospitality, audit recommendations, cyber security and GDPR updates/breaches register and counter fraud updates along with an update from the Head of Legal.

The SWAP Assistant Director (Head of Internal Audit) provides the Audit & Governance Committee, as the Committee charged with governance, with an Annual Opinion on the control environment of the Council, which includes its governance arrangements.

Investigation of, and decisions on, allegations of failure to comply with the Members' Code of Conduct are considered and determined by the Monitoring Officer and the Standards Sub-Committee taking into account the views of the Independent Person.

The Council have three Independent Persons ('IP's') as a result of appointing an additional two IP's, under the Localism Act 2011, during 2023/24 to ensure resilience if there was an absence or conflict of interest situation.

Induction processes are provided for newly elected Members, including a comprehensive welcome pack and a welcome session which includes training on the Code of Conduct. Training will also be provided on Data Protection and Cyber Security as part of the induction process for new Members.

Training and awareness sessions are carried out for the Audit & Governance Committee in relation to Internal/External Audit functions, risk, counter fraud, the statement of accounts and treasury annually.

Bishop Fleming have been appointed, by the Public Sector Audit Appointments (PSAA), as the External Auditors for the period 2023/24 to 2027/28.

The External Auditors present regular progress reports to the Audit and Governance Committee.

The External Auditor's Annual Audit Letter and follow-up of management responses to issues raised in the Letter or other reports are overseen by the Audit & Governance Committee.

Quarterly performance reports, including the budget position, are presented to the appropriate Informal Executive, demonstrating performance management against agreed performance indicators and budgets.

The Audit & Governance Committee reviews the Annual Statement of Accounts, including the final AGS, the Capital, Investment and Treasury Management Strategies and quarterly progress reports from Internal Audit (SWAP). Full Council approves the annual budget and reviews and approves the Capital, Investment and Treasury Management Strategies following recommendations from the Audit & Governance Committee.

Internal Audit monitors the quality and effectiveness of systems of internal control. Audit reports include an opinion that provides management with an independent judgement on the adequacy and

effectiveness of internal controls. Reports including recommendations for improvement are detailed in an action plan agreed with the relevant Director/Head of Service/Business Manager.

The Annual Internal Audit Opinion for 2024/2025, in respect of the areas reviewed during the year, was one of “Reasonable” Assurance, that there is a generally sound system of governance, risk management and control in place.

The Council’s Financial Procedure Rules and Contract Procedure Rules are kept under review and revised periodically, with new Contract Procedure Rules adopted in March 2025 and updated Financial Procedure Rules recommended for adoption in May 2026.

Other explicit review/assurance mechanisms, such as the Annual Report from the Local Government & Local Care Ombudsman and reports from SWAP or Bishop Fleming are also reviewed.

5. REVIEW OF GOVERNANCE ACTION PLAN FOR 2025/2026

In preparing the previous AGS for 2024/25 and reviewing the effectiveness of the governance arrangements as part of our continuous improvement approach, a number of areas were identified where the Council needed to focus attention and improve arrangements over the financial year 2025/26. These areas of work were planned to strengthen the control framework and are set out in the table below and were due to be completed by 31/03/26.

	Key Area of Focus	Planned Actions	Update	Responsible Officer / Date	Status
1	New service delivery models	<ul style="list-style-type: none"> To complete the phase 2 transition of services To ensure new services are embedded into the WODC culture 	<ul style="list-style-type: none"> Phase 2 transition was completed 1 July 2025. Where gaps in the structure existed on transfer, recruitment has been completed. Work on our People and Culture strategy has been concluded with our values and behaviours agreed and signed off at an all staff briefing in Dec 2025. 	CEO 31/03/2026	Complete
2	Council Constitution	<ul style="list-style-type: none"> Undertake a full review of the Council's Constitution and Scheme of Delegation to reflect the new service delivery model following phase 2 transfer of services 	<ul style="list-style-type: none"> Update has been completed following phase 2 in year revisions approved by Council via Constitution Working Group. 	DG 31/03/2026	Complete
3	Business Continuity	<ul style="list-style-type: none"> Further develop business continuity plans to ensure they are robust and fit for purpose under the new service delivery model To test the business-critical Business Continuity Plans 	<ul style="list-style-type: none"> A new Business Impact Assessment (BIA) Tool is currently tested and has been rolled out across the council. 	Executive Director Gov 31/03/2026	On Going Carry Forward

			<ul style="list-style-type: none"> • Meetings have been setup with the various services, commencing with the higher-risk / critical services first. • The BIA's have been completed by services and these will then inform the BCP. • This action will roll forward into next financial year. Good progress is being made on the new process, and whilst this is being implemented, existing BCPs continue to be reviewed. 		
4	Procurement	<ul style="list-style-type: none"> • To ensure officers are trained and competent in the new Procurement Act 2023 • To develop a toolkit for use by officers who undertake procurement 	Training undertaken in person and toolkits have been produced and are available for use.	BP Proc 31/03/2026	Complete
5	LGR / Devolution	<ul style="list-style-type: none"> • To ensure WODC and our partner organisations are prepared / ready in advance of LGR / Devolution • To place our employees in the best position possible, through training, development and support. • To ensure WODC are in the best financial position possible pre and post LGR / Devolution. 	<ul style="list-style-type: none"> • Three Unitary Proposals were submitted to government on 28 November 2025 • The Government will make a decision in Summer 2026 on which proposal best meets their criteria, with a government run consultation held in the early part of 2026. • Work is underway with Publica to consider potential options 	CEO 31/03/2026	Ongoing Carry Forward

			<p>to ensure employees and services are protected.</p> <ul style="list-style-type: none"> • Training, development and support is being put in place for our employees and partner employees. • This action will roll forward into the next financial year. 		
6	Service Plans	<ul style="list-style-type: none"> • To have service plans in place for all business areas, delivered directly by the council and its partners 	<ul style="list-style-type: none"> • A revised service plan template for 26/27 was approved and work was undertaken to populate the service plans for 26/27 with the process completed resulting in Plans in place across WODC and Publica that have been reviewed by the SLT in early 2026. 	Service / Business Managers 31/3/2026	Complete
7	Financial Management	<ul style="list-style-type: none"> • The Financial Procedure Rules are currently in the process of being reviewed in advance of being submitted to the Constitution Working Group (CWG) and Council for approval later in the year 	<ul style="list-style-type: none"> • The Financial Procedure Rules and processes have been reviewed in advance of being submitted to the Constitution Working Group (CWG) and Audit & Governance Committee and then onto Annual Council for approval 	CFO 31/03/2026	Complete
8	WODC specific policies	<ul style="list-style-type: none"> • To ensure all WODC specific policies are up to date and comply with relevant legislation • To produce new policies and procedures where required. 	<ul style="list-style-type: none"> • 33 HR Policies have been reviewed along with other WODC Polices following a Corporate Policy Audit and the 	Service / Business Managers 31/03/2026	Ongoing Carry Forward

			<p>creation of a Policy Development Framework</p> <ul style="list-style-type: none">• New corporate policy register tracks all policies and gives oversight.		
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6. In preparing this statement for 2025/26 and reviewing the effectiveness of the governance arrangements as part of our continuous improvement approach, a number of areas have been identified where the Council needs to focus attention and improve arrangements over the next financial year 2026/27. These areas of work are planned to strengthen the control framework and are set out in the table below and due to be completed by 31/03/27.

Notes and key

Each action in the plan is marked with a 'traffic light' as follows:

Green	On target
Amber	Off target but action being taken to ensure delivery (where this results in a reviewed target date, this is made clear in the table)
Red	Off target and no action has yet been agreed to resolve the situation
Complete	Action has been completed

Completed actions are marked as such in the 'Date' column and are shaded grey

This action plan contains actions from the Annual Governance Statement 2025/26 which are coordinated and monitored by the WODC Senior Leadership Team.

Key to officers:

Accountable officer (AO)

CEO - Chief Executive: **Phil Martin**

CFO - Chief Finance (S.151) Officer: **Madhu Richards**

DG – Director of Governance: **Andrea McCaskie**

HoC – Head of Communications & Corporate Strategy: **Mark Pritchard**

Publicly Responsible officer (RO)

Risk&Gov - Risk and Governance Officer: **Sandrine Mangin**

EDCS – Exec Director, Corporate Services: **Claire Locke**

ADWS – Exec Director Workforce Strategy & Transformation: **Cheryl Sloan**

	Key Area of Focus	Planned Actions	Update	Responsible Officer / Date	Status
1	Council Constitution	<ul style="list-style-type: none"> To keep the Council's Constitution under regular review and update it as necessary to reflect legislative changes, best practice and agreed governance arrangements, ensuring it remains current, accessible and supports effective decision making bringing any changes to the constitution working group. 		DG 31/03/2027	
2	Business Continuity	<ul style="list-style-type: none"> Complete the new BIA and Business Continuity Process for all Council and Publica services Test the business-critical Business Continuity Plans 		EDCS 31/03/2027	
3	LGR / Devolution	<ul style="list-style-type: none"> To ensure WODC and our partner organisations are prepared / ready in advance of LGR / Devolution To place our employees in the best position possible, through training, development and support and HR practices. To ensure WODC are in the best financial position possible pre and post LGR / Devolution. 		CEO 31/03/2027	

4	WODC Legacy	<ul style="list-style-type: none"> • To celebrate the achievements of WODC ahead of LGR <ul style="list-style-type: none"> ○ To collate a history of deliverables by WODC which can be celebrated by residents and employees 	•	HoC 31/03/2027	
5	Procurement	<ul style="list-style-type: none"> • Fraud Toolkit to be developed • Regular communication programme to keep employees informed 	•	CFEU 31/03/2027	
6	Community Governance Review (CGR)	<ul style="list-style-type: none"> • To consider undertaking a CGR focused on the civic boundaries of Carterton and Witney noting that any changes will not take effect until after the May 2027 elections 	•	DG 31/03/2027	
7	WODC Specific Policies	<ul style="list-style-type: none"> • To ensure all WODC specific policies are up to date and comply with relevant legislation • To produce new policies and procedures where required. 	•	31/03/2027 Service Business Managers	

7. APPROVAL OF LEADER AND CHIEF EXECUTIVE

We have been advised on the implications of the result of the review of the effectiveness of the governance framework and that the arrangements continue to be regarded as fit for purpose in accordance with the governance framework.

Signed on behalf of West Oxfordshire District Council:

Andy Graham
Leader of the Council

Phil Martin
Chief Executive

Date:
(END)

Date:

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**WEST OXFORDSHIRE
DISTRICT COUNCIL**

West Oxfordshire District Council

**Local Code of Corporate Governance 2026 /
2027**

I. Delivering Good Governance

- I.1 Delivering Good Governance in Local Government; Framework, published by CIPFA in association with SOLACE, sets the standard for local authority governance in the UK. The concept underpinning the framework is to support local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. The purpose of the Framework is to assist authorities individually in reviewing and accounting for their own unique approach, with the overall aim to ensure that:
- Resources are directed in accordance with agreed policy and according to priorities
 - There is sound and inclusive decision making
 - There is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities
- I.2 Governance is a term used to describe the arrangements (including political, economic, social, environmental, administrative, legal and other arrangements) put in place to ensure that the intended outcomes for stakeholders are defined and achieved.
- I.3 Good governance enables the Council to effectively achieve its intended outcomes, whilst acting in the public interest at all times.
- I.4 The Delivering Good Governance in Local Government; Framework, sets out seven core principles of governance as detailed in the diagram below. West Oxfordshire District Council is committed to these principles of good governance and confirms this through the adoption, monitoring and development of the document – The Council’s Local Code of Corporate Governance.
- I.5 Our Local Code is underpinned by the Delivering Good Governance in Local Government; Framework and is comprised of policies, procedures, behaviours and values by which the Council is controlled and governed. These key governance areas and how the Council provides assurance that is complying with these are set out in more detail within its Governance Assurance Framework.
- I.6 The Council recognises that establishing and maintaining a culture of good governance is as important as putting in place a framework of policies and procedures. The Council expects Members and Officers to uphold the highest standards of conduct and behaviour and to act with openness, integrity and accountability in carrying out their duties.
- I.7 The term ‘Council’ in this document, will also include its companies/partners that deliver services on behalf of the Council.

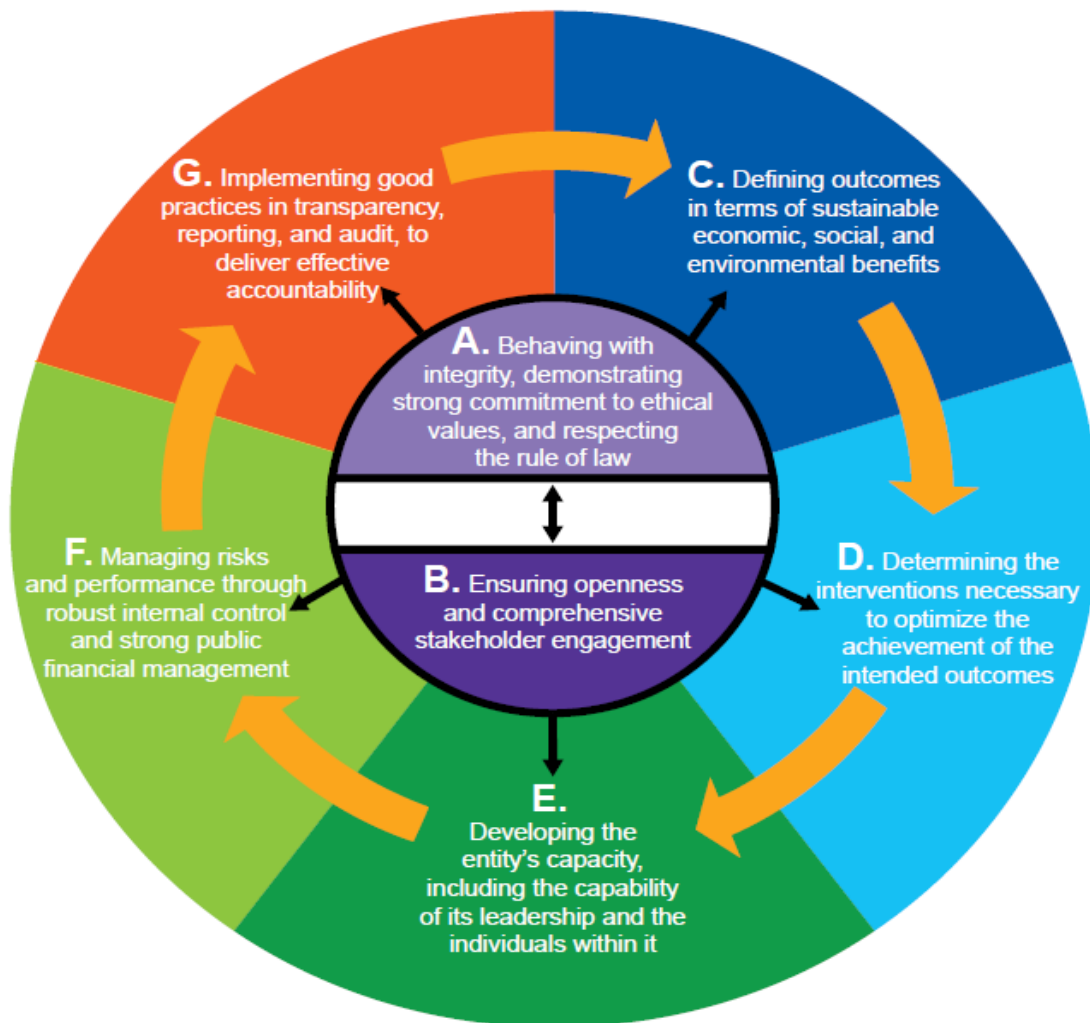
An addendum to the ‘Delivering good governance in local government: framework was published by Solace in May 2025. The application of this addendum is for annual governance statements for 2025/26 onwards. With regards to this Local Code, the new addendum recommends the following:

CIPFA and Solace recommend that authorities adopt a local code of governance which sets out their governance arrangements, showing how governance principles are put into practice at their authority. The code should:

- clearly align to the principles in Delivering Good Governance in Local Government: Framework,
- take account of the best value statutory guidance or other statutory requirements of the appropriate national government³,
- be up-to-date and reviewed regularly to ensure it takes account of changes in the authority and its environment,
- identify what arrangements the authority has put in place to achieve each principle, so it is specific to the authority,
- include values and behaviours as well as processes, as these influence the authority's culture,
- include how the code is reviewed and updated.

Where an authority does not have a local code, the annual review will need to first identify the arrangements it has put in place to meet the governance principles. This information should be to hand from earlier annual reviews, even when a local code has not been formally approved.

Achieving the Intended Outcomes While Acting in the Public Interest at all Times



1.8 This diagram illustrates how the various principles for good governance in the public sector relate to each other. Principle A and B permeate the implementation of Principles C to G.1.9

1.9 Further information regarding each of the above principles and the behaviours and actions that demonstrate good governance in practice are detailed in Appendix A.

2. Status

2.1 Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 require an authority to conduct a review at least once in a year of the effectiveness of its systems of internal control and include a statement reporting on the review with any published Statement of Accounts. This is known as an Annual Governance Statement.

2.2 The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be prepared in accordance with proper practices in relation to accounts. Therefore, a local authority in England shall provide this statement in accordance with Delivering Good Governance in Local Government; Framework (2016) and this section of the Code.

3. Monitoring and Review

- 3.1** The Council will monitor its governance arrangements for their effectiveness in practice and will report them on a continuing basis to ensure that they are up to date. The Council's Governance Assurance Framework sets out in more detail how the Council will seek assurance on its adherence to the adopted principles of governance.
- 3.2** On an annual basis, the Chief Executive and Leader of the Council will publish an Annual Governance Statement which will:
- Assess how the Council has complied with this Code of Corporate Governance
 - Provide an opinion on the effectiveness of the Council's arrangements
 - Provide details of how continual improvement in the systems of governance will be achieved.
- 3.3** The Audit and Governance Committee considers the Annual Governance Statement before it is published as part of the Councils' financial statements.
- 3.4** The Council also produced an annual governance action plan which identifies actions for the following financial year to further improve our governance arrangements. Progress updates are reported to the Audit and Governance Committee.

4. Certification

- 4.1** We hereby certify our commitment to this Code of Corporate Governance and will ensure that the Council continues to review, evaluate and develop the Council's Governance arrangements to ensure continuous improvement of the Council's systems.

Councillor Andy Graham
Leader of the Council
Date:

Phil Martin
Chief Executive
Date:

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>A. Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of the law</p> <p>Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions across all activities and have mechanisms in place to encourage and enforce adherence to ethical values and respect the rule of the law.</p>	<p>Behaving with integrity</p>	<ul style="list-style-type: none"> • Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation • Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles) • Leading by example and using the above standard operating principles or values as a framework for decision making and other actions • Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively • The organisation has a code of conduct in place for Members and officers to ensure expectations are in place for behaviours. Contracts are in place for contractors which sets out expectations. • Ensuring policies and procedures are in place for Members and Officers to declare gifts, hospitality and sponsorship. • Ensuring policies and processes are in place for Members and Officers to declare 'Conflicts of Interest'. • A West Oxfordshire District Council People Strategy is now in place.
	<p>Demonstrating strong commitment to ethical values</p>	<ul style="list-style-type: none"> • Seeking to establish, monitor and maintain the organisation's ethical standards and performance • Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation • Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values • Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with ethical standards expected by the organisation

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<ul style="list-style-type: none"> • Arrangements to ensure ethical conduct for both members and officers, including codes of conduct, management of conflicts of interest, declarations of gift and hospitality, training and evaluation. • Arrangements covering the ethical behaviour of external service providers. • Arrangements to support whistleblowing. • How compliance with laws and regulations and internal policies and procedures is ensured and arrangements to ensure expenditure is lawful. • How breaches of ethical arrangements, laws, regulations and procedures are addressed and learning adopted. • How all those in governance roles and senior managers demonstrate their leadership of an ethical culture 	<p>Respecting the rule of the law</p>	<ul style="list-style-type: none"> • Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations • Creating the conditions to ensure that the statutory officers, other key post holders, and members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements • Striving to optimize the use of the full powers available for the benefit of citizens, communities and other stakeholders • Dealing with breaches of legal and regulatory provisions effectively • Ensuring corruption and misuse of power are dealt with effectively • Whistle blowing policy is in place that is communicated to our employees and is managed, monitored and reviewed three yearly, or as required. • Ensuring policies and procedures are in place, which are reviewed periodically and / or as changes are made to ensure compliance with laws, regulations and best practice.
<p>B. Ensuring openness and comprehensive stakeholder engagement</p>	<p>Openness</p>	<p>Where possible:</p> <ul style="list-style-type: none"> • Ensuring an open culture through demonstrating, documenting and communicating the organisation’s commitment to openness

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>Local government is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens, and service users, as well as institutional stakeholders.</p>		<ul style="list-style-type: none"> • Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided • Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear • Using formal and informal consultation and engagement to determine the most appropriate and effective interventions / courses of action
<p>NB: Institutional stakeholders are the other organisations that local government needs to work with to improve services and outcomes (such as commercial partners and suppliers as well as other public or third sector organisations) or organisations to which they are accountable.</p>	<p>Engaging comprehensively with institutional stakeholders</p>	<p>Where possible:</p> <ul style="list-style-type: none"> • Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcome for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably • Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively <ul style="list-style-type: none"> * Ensuring that partnerships are based on trust * A shared commitment to change * A culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit
<ul style="list-style-type: none"> • How the authority ensures that decisions are made in the public interest and the rationale for decisions is recorded. • How the authority achieves expected standards of openness and transparency, including a culture of internal challenge and self-assessment. 	<p>Engaging with individual citizens and service users effectively</p>	<ul style="list-style-type: none"> • Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve communities, individuals, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes • Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement • Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<ul style="list-style-type: none"> • The arrangements for consultation and engagement with citizens, service users and stakeholders and how these inform decision-making. • The ways in which the authority communicates with the community and stakeholders 		<ul style="list-style-type: none"> • Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account • Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity • Taking account of the impact of decisions on future generations of tax payers and service users
<p>C. Defining outcomes in terms of sustainable, economic, social and environmental benefits</p> <p>The long-term nature and impact of many of local government’s responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the organisation’s purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users and institutional stakeholders, is vital to the success of this process and in balancing</p>	<p>Defining outcomes</p>	<ul style="list-style-type: none"> • Having a clear vision, which is an agreed formal statement of the organisation’s purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation’s overall strategy, planning or other decisions • Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer • Delivering defined outcomes on a sustainable basis within the resources that will be available • Identifying and managing risks to the achievement of outcomes • Managing service users’ expectations effectively with regard to determining priorities and make the best use of resources available
	<p>Sustainable, economic, social and environmental benefits</p>	<ul style="list-style-type: none"> • Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision and ensuring best value and value for money for our residents. • Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation’s intended outcomes and short-term factors such as the political cycle or financial constraints

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>competing demands when determining priorities for the finite resources available.</p> <ul style="list-style-type: none"> • How the authority establishes its vision, target outcomes, and associated long-term plans to deliver sustainable outcomes. • Its decision-making arrangements and how it ensures consideration and demonstration of value for money and best value. • Arrangements to achieve fair access to services. • The authority’s strategic approach to commissioning across the entity and its partnerships and collaborations 		<ul style="list-style-type: none"> • Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs • Ensuring fair access to services • Ensuring strong governance arrangements are in place to commission services through our partnership organisations.
<p>D. Determining the interventions the necessary to optimise the achievement of the intended outcomes</p> <p>Local government achieves its intended outcomes by providing a</p>	<p>Determining interventions</p>	<ul style="list-style-type: none"> • Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore, ensuring best value is achieved however services are provided • Considering feedback from individuals and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>mixture of legal, regulatory, and practical interventions (courses of action). Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed frequently to ensure that achievement of outcomes is optimised.</p> <ul style="list-style-type: none"> • The arrangements for medium and short-term service planning, supported by projects and programmes, to ensure alignment to the vision and objectives. • How budgets and resource strategies align to the delivery of objectives. • How the authority uses self-assessment and continuous improvement to achieve value for money. 	<p>Planning Interventions</p>	<p>resources available including people, skills, land and assets and bearing in mind future impacts</p> <ul style="list-style-type: none"> • Establishing and implementing robust planning and control cycles that cover strategic and operational plans, projects, programmes, priorities and targets • Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered • Considering and monitoring risks facing each partner when working collaboratively, including shared risks • Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances • Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured • Ensuring KPIs are monitored, managed and reported with effective scrutiny and challenge. • Ensuring capacity exists to generate the information required to review service quality regularly • Preparing budgets in accordance with objectives, strategies and the medium term financial strategy • Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy • Having processes and procedures in place for procurements of goods and services that are compliant with legislation and help achieve social value.
	<p>Optimising achievement of intended outcomes</p>	<ul style="list-style-type: none"> • Ensuring the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints • Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and long term • Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<ul style="list-style-type: none"> • The authority’s performance management arrangements to ensure continued alignment to its objectives. • Arrangements for the achievement of social value in commissioning, procurement and contracting 		<p>external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage.</p> <ul style="list-style-type: none"> • Ensuring we have processes in place to assess our performance including lessons learnt to ensure continuous improvement and value for money.
<p>E. Developing the entity’s capacity, including the capability of its leadership and the individuals within it</p> <p>Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind-set, to operate efficiently and effectively and achieve intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the</p>	<p>Developing the entity’s capacity</p>	<ul style="list-style-type: none"> • Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness • Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently • Recognising the benefits of partnerships and collaborative working where added value can be achieved
	<p>Developing the capability of the entity’s leadership and other individuals</p>	<ul style="list-style-type: none"> • Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained • Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body • Ensuring the leader and the Senior Leadership Team have clearly defined and distinctive leadership roles within a structure whereby the corporate team lead in implementing strategy and managing the delivery of services

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Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>organisation as a whole. Because both individuals and the environment in which an organisation operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of individual staff members. Leadership in local government is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.</p> <ul style="list-style-type: none"> • Member and officer protocols and clarity over roles and responsibilities, including schemes of delegation. • Application of the Code of Practice on Good Governance for Local Authority Statutory Officers. • How financial management roles align with: – CIPFA Financial Management Code (FM Code) – CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2015), The Role of the CFO in Combined 		<p>and other outputs set by members and each provides a check and a balance for each other’s authority</p> <ul style="list-style-type: none"> • Developing the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by: ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged <ul style="list-style-type: none"> * Ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis * Ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external * Ensuring that there are structures in place to encourage public participation * Taking steps to consider the leadership’s own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections * Holding staff to account through regular performance reviews which take account of training and development needs * Ensuring arrangements are in place to maintain the health and wellbeing of the workforce, for our workforce to learn and develop, and support individuals in maintaining their own physical mental wellbeing

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>Authorities (2024) or The Role of Chief Financial Officers in Policing (2021), as appropriate.</p> <ul style="list-style-type: none"> • The arrangements in place for the discharge of the monitoring officer function. • The arrangements in place for the discharge of the head of paid service function. • Induction and development programmes to meet the needs of members and senior officers in relation to their strategic roles. • Workforce planning and organisational development. Arrangements for learning and development, and health and wellbeing 		
<p>F. Managing risks and performance through robust internal control and strong public financial management</p> <p>Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective</p>	<p>Managing risk</p>	<ul style="list-style-type: none"> • Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making • Implementing robust and integrated risk management arrangements and ensuring that they are working effectively • Ensuring that responsibilities for managing individual risks are clearly allocated
	<p>Managing performance</p>	<ul style="list-style-type: none"> • Monitoring service delivery effectively including planning, specification, execution and independent post implementation review

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision-making activities. A strong system of financial management is essential for the achievement of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability.</p> <p>It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful service delivery. Importantly, this culture does not happen automatically, it</p>	<p>Robust internal control</p>	<ul style="list-style-type: none"> • Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation’s financial, social and environmental position and outlook • Ensuring an effective scrutiny or/and oversight function (independent of the Executive) is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation’s performance and that of any organisation for which it is responsible • Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement • Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements) <ul style="list-style-type: none"> • Aligning the risk management strategy and policies on internal control with achieving objectives • Evaluating and monitoring risk management and internal control on a regular basis across the council, partnerships, our Teckal companies and collaborations. • Ensuring effective counter fraud and anti-corruption arrangements are in place • Ensuring effective controls are in place for Cyber, AI, Information Security, information governance, asset management and procurement / contract management. • Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor <ul style="list-style-type: none"> * Ensuring an audit and governance committee (Audit and Governance) which is independent of the executive and accountable to the council: provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment * That its recommendations are listened to and acted upon

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>requires repeated public commitment from those in authority.</p> <ul style="list-style-type: none"> • Risk management policy, strategy and arrangements for review. • How financial management arrangements align with the Financial Management Code. • Internal control arrangements including: – Cyber, AI and information security arrangements – information governance – asset management – procurement and contract management. • Assurance frameworks across the three lines. The framework should set out how the leadership team obtains its assurance, including from management, risk and compliance arrangements, and internal audit. • Internal audit arrangements in conformance with the Global Internal Audit Standards in the UK public sector (GIAS and the Application Note) and the CIPFA Code of Practice on 		<ul style="list-style-type: none"> * That conforms to Global Internal Audit Standards in the UK public sector (GIAS and the Application Note) and the CIPFA Code of Practice on the Governance of Internal Audit • Arrangements are in place for overview and scrutiny
	Managing data	<ul style="list-style-type: none"> • Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data • Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies • Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring
	Strong public financial management	<ul style="list-style-type: none"> • Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance • Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and control

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>the Governance of Internal Audit.</p> <ul style="list-style-type: none"> • Arrangements for formal overview and scrutiny (as applicable). • Facilitation of internal and external challenge. • Undertaking the core functions of an audit committee, as identified in Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2022). • Counter fraud and anti-corruption developed and maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014). • Governance, risk and control arrangements across companies, partnerships, collaborations and arm's length bodies. 		
<p>G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p>	<p>Implementing good practice in transparency</p>	<ul style="list-style-type: none"> • Writing and communicating reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring they are easy to access and interrogate

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.</p> <ul style="list-style-type: none"> • Arrangements for the timely response and support to the work of external audit, internal audit and other inspection or regulatory action. • Approach to welcoming external challenge and implementing recommendations. • How learning and improvement are actioned. • How transparency and accountability are maintained across collaborations and 		<ul style="list-style-type: none"> • Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand
	<p>Implementing good practices in reporting</p>	<ul style="list-style-type: none"> • Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way • Ensuring members and senior management own the results reports • Ensuring robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the Annual Governance Statement) • Ensuring this Framework is applied to jointly managed or shared service organisations • Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations
	<p>Assurance and effective accountability</p>	<ul style="list-style-type: none"> • Ensuring that all recommendations for corrective actions made by internal and external audit or other inspections or regulatory action are acted upon in a timely manner. • Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon • Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations • Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement • Ensuring when working in partnership, arrangements for accountability and transparency are clear and the need for wider public accountability has been recognised and met

Principles	Sub-Principles	Behaviour and actions that demonstrate good governance in practice:
Acting in the public interest that requires a commitment to and effective arrangements for:		
<p>arm's length bodies, such as trading companies and joint ventures.</p> <ul style="list-style-type: none"> Accountability to the public and stakeholders is supported by clear assurance and ensures core areas are covered to enable better accountability in practice 		

Annual Governance Statement

Council

Leader and Chief Executive sign AGS on behalf of the Council

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Audit and Governance Committee

Executive

Overview and Scrutiny Committees

Planning and Licensing Committees

Risk Management

External Audit

Internal Audit and Counter Fraud Unit

Management Annual Assurance Statements

Internal Management Arrangements

Other external assurance
e.g. RIPA Inspection Ombudsman

Performance reports , risk management and external assurance

 <p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>	<p>WEST OXFORDSHIRE DISTRICT COUNCIL</p>
<p>Name and Date of Committee</p>	<p>AUDIT AND GOVERNANCE – 25 JUNE 2026</p>
<p>Subject</p>	<p>ANNUAL REPORT ON CODE OF CONDUCT COMPLAINTS – 1 APRIL 2025 TO 31 MARCH 2026</p>
<p>Wards Affected</p>	<p>None</p>
<p>Accountable Member</p>	<p>Councillor Nigel Ridpath – Chair of Audit and Governance Committee. Email: nigel.ridpath@westoxon.gov.uk</p>
<p>Accountable Officer</p>	<p>Andrea McCaskie – Director of Governance and Regulatory Services (Monitoring Officer) Email: andrea.mccaskie@westoxon.gov.uk</p>
<p>Report Author</p>	<p>Andrew Brown – Head of Democratic and Electoral Services (Deputy Monitoring Officer) Email: democratic.services@westoxon.gov.uk</p>
<p>Summary/Purpose</p>	<p>To advise the Committee of the number and status of Code of Conduct complaints received and considered by the Council’s Monitoring Officer, in consultation with the Independent Person, in the period from 1 April 2025 to 31 March 2026 and any learnings.</p>
<p>Annexes</p>	<p>None</p>
<p>Recommendation(s)</p>	<p>That the Audit and Governance Committee resolves to:</p> <p style="padding-left: 40px;">I. Note the report.</p>
<p>Corporate Priorities</p>	<ul style="list-style-type: none"> • Working Together for West Oxfordshire
<p>Key Decision</p>	<p>NO</p>
<p>Exempt</p>	<p>NO</p>
<p>Consultees/ Consultation</p>	<p>N/A</p>

1. BACKGROUND

- 1.1** The Council has Member Code of Conduct Complaint Handling Arrangements in place which enable an individual to make a formal complaint that an elected or co-opted member of West Oxfordshire District Council, or a Town or Parish Council within the district area, has failed to comply with their Council's Code of Conduct for Members. This is the only mechanism for complaining about a local councillor and is separate from the Council's corporate complaints process.
- 1.2** The Member Code of Conduct Complaint Handling Arrangements seek to ensure that complaints are dealt with fairly and are resolved informally where appropriate. The arrangements were last reviewed and updated in 2024. All complaints are assessed by the Council's Monitoring Officer, in consultation with one of the Council's three Independent Persons, in accordance with the Complaint Handling Arrangements.
- 1.3** The Audit and Governance Committee is responsible for promoting high standards of ethical behaviour by developing, maintaining and monitoring the Members' Code of Conduct. The Committee has appointed a Standards Sub-Committee, which has responsibility for undertaking hearings to determine whether or not a member has breached the Code of Conduct.
- 1.4** The Committee is also responsible for receiving a report, at least annually, from the Council's Monitoring Officer with a summary of conduct complaints, trends and key issues arising. This report is to update the Committee on the numbers of Code of Conduct complaints received and the outcomes of those complaints. It also identifies any issues or learning points arising from the complaints.

2. NUMBER AND STATUS OF CODE OF CONDUCT COMPLAINTS RECEIVED

- 2.1** Table I below sets out the numbers of Code of Conduct complaints received by the Council's Monitoring Officer in the period from 1 April 2025 to 31 March 2026, broken down by district and town/parish members, and at which stage of the complaint process the complaints were resolved.
- 2.2** Where district councillors also serve on a town or parish council within the district area the complainant may identify whether the conduct in question relates to their role as a district councillor or town or parish councillor, or both district and town/parish.
- 2.3** During the reporting period 16 new code of conduct complaints were received. This is considered to be a normal volume of complaints, albeit a doubling of the number of complaints received in 2024/25 (8, which was considered to be a low number). All of these 16 complaints have been concluded.
- 2.4** At the time of writing no complaints have been received since 1 April 2026 so there are currently no open code of conduct complaints.

Table I: Summary of complaint resolution by stage of the process

Resolution stage	Outcome	# District	# Town / Parish	Both
Assessment stage	No action – complaint withdrawn / not pursued	0	1	0
	No action - complaint dismissed	7	5	2
	Informal resolution	1	0	0
	Awaiting Assessment	0	0	0
Investigation stage	No action – complaint dismissed	0	0	0
	Informal resolution	0	0	0
	Not Pursued	0	0	0
Local hearing stage	No breach found	0	0	0
	Breach found and sanctions applied	0	0	0
Total #		8	6	2
Overall Total #		16		

- 2.5 Table I shows that all 16 complaints were resolved at the assessment stage, with one resolved by way of a local resolution, one not pursued by the complainant and the remainder dismissed as not meeting the threshold for an investigation.
- 2.6 The local resolution involved a town councillor attending training. For the remaining complaints the Monitoring Officer, in consultation with an Independent Person, concluded that whilst the Code of Conduct was engaged when the alleged conduct took place the conduct did not meet the threshold to be referred for an investigation. Under the Council’s Complaint Handling Arrangements, matters that are considered include whether the conduct in question is considered to be sufficiently serious and whether the public interest would be served by referring the complaint for investigation. Complaints that are considered to be trivial, malicious, vexatious or tit for tat will not normally be investigated.
- 2.7 The Council’s Complaint Handling Arrangements were most recently reviewed in 2024 are considered to be robust and effective.

3. CONCLUSIONS AND LEARNINGS RESULTING FROM CODE OF CONDUCT COMPLAINTS

- 3.1 The nature of the alleged breaches of the Code of Conduct are summarised in Table 2 below. Complainants may allege that multiple sections of the Code of Conduct have been

breached when submitting complaints, hence the figures add up to more than the total number of complaints (16).

Table 2: Summary of complaints by broad nature of alleged breach.

Category of alleged breach	Number of complaints
4.0 General Principles of Conduct	11
6.1 Respect	10
6.2 Bullying, Harassment and Discrimination	9
6.3 Impartiality of Officers of the Council	4
6.4 Confidentiality and Access to Information	2
6.5 Disrepute	5
6.6 Use of Position	6
6.7 Local Authority Resources and Facilities	0
6.8 Compliance with the Code of Conduct	0
7.0 Registering and Declaring Interests	1
8.0 Gifts and Hospitality	0
Total	48

- 3.2** The most frequently cited section of the Code of Conduct in complaints was General Principles of Conduct (11/16). However, in all of these cases other sections were also cited. Respect (10) and Bullying, Harassment and Discrimination (9) were cited in over half of all complaints, followed by Use of Position (6), Disrepute (5), Impartiality of Officers (4), Confidentiality (2) and Registering and Declaring Interests (1).
- 3.3** The complaint that was resolved informally related broadly to conduct at a meeting towards a member of the public. This was addressed by the member attending training.
- 3.4** While the vast majority of complaints were assessed as not meeting the threshold for an investigation, there were several learnings or reminders arising from the complaints which are summarised below.
- a) Lessons learned in relation to how working groups operate, specifically in relation to potentially sensitive information. Terms of reference have been updated.
 - b) The need for Members to be clear about when they are and are not representing and speaking on behalf of the Council e.g. at external events or seminars.
 - c) Advice was given to some Subject Members on the use of social media and the need to differentiate between their use of “cllr” and “non-cllr” profiles and to keep profile information (such as roles held) up to date.
 - d) The need for debate at full Council to be respectful and for the Chair to intervene where they believe that conduct has fallen short of the expected standard.
 - e) The need for town and parish councils to engage with Oxfordshire Association of Local Councils (OALC), which provides training and support to clerks and chairs on their roles and governance matters.
 - f) The need for Code of Conduct complaints to be treated confidentially by all parties. Correspondence templates have been updated to make this clearer.

- g) The need for Member Questions to be factually accurate. Constitution Working Group to consider whether officers should have the ability to reject Member Questions in more circumstances (as per Public Questions).

4. FINANCIAL IMPLICATIONS

- 4.1 The processing of code of conduct complaints is relatively resource-intensive for officers but the direct financial costs arising from complaints are minimal.
- 4.2 The Council has three Independent Persons who are paid co-optees' allowances as per the Council's Members Allowances Scheme 2023-27, funded from the budget for members allowances. This allowance is currently £1,000 per annum.
- 4.3 The Council has allocated a budget of £8,000 per annum for member training. Training on the Code of Conduct is delivered internally at no financial cost to the Council. However, other relevant training which is externally provided may be funded from this budget e.g. charring skills training.

5. LEGAL IMPLICATIONS

- 5.1 The Localism Act 2011 requires the Council to have a Code of Conduct which sets out the standards expected of members whenever they act in their official capacity as councillors. The Code must also have in place a suitable procedure at a local level to investigate and determine allegations that elected members and co-opted members of the district council or town and parish councils within the district area have breached the Code of Conduct.

6. RISK ASSESSMENT

- 6.1 If the Council fails to process complaints in a fair and timely fashion in accordance with its own processes and procedures, then there are risks to the Council's reputation and to the integrity of its corporate governance and decision-making processes.

7. EQUALITIES IMPACT

- 7.1 Equalities and human rights issues are taken into account in the handling of Code of Conduct complaints.

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS


- 8.1 Not applicable.

9. BACKGROUND PAPERS

- 9.1 None.

(END)

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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 - 25 JUNE 2026</p>
<p>Subject</p>	<p>ANNUAL COMPLAINTS PERFORMANCE AND SERVICE IMPROVEMENT REPORT, INCLUDING THE ANNUAL SUMMARY OF COMPLAINTS STATISTICS FROM THE LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN – YEAR ENDING 31 MARCH 2026</p>
<p>Wards affected</p>	<p>All</p>
<p>Accountable member</p>	<p>Councillor Nigel Ridpath – Chair of Audit and Governance Committee Email: nigel.ridpath@westoxon.gov.uk</p>
<p>Accountable officer</p>	<p>Phil Martin, Chief Executive Email: phil.martin@westoxon.gov.uk</p>
<p>Report author</p>	<p>Cheryl Sloan, Executive Director, Workforce Strategy & Transformation Email: cheryl.sloan@publicagroup.uk</p>
<p>Summary/Purpose</p>	<p>This report provides a review of the organisation’s complaints handling performance and service improvement over the financial year 1 April 2025 – 31 March 2026.</p> <p>The report is written in line with the Councils Complaints Policy and Procedure (‘the Policy’) which was introduced on 1 April 2025. The Policy meets the requirements of the Local Government and Social Care Ombudsman’s Complaint Handling Code.</p> <p>The report also presents the Annual Complaints statistics as provided by the Local Government and Social Care Ombudsman (‘the LGO’) letter for the year 1 April 2025 – 31 March 2026.</p> <p>The report also outlines some proposed changes to the Policy for Committee Approval.</p>
<p>Annexes</p>	

	Annex A1, A2, A3 - The Local Government and Social Care Ombudsman's annual letter for 25/26. Annex B – The Complaints Policy and Procedure
Recommendation(s)	That the Audit and Governance Committee: <ul style="list-style-type: none"> 1. note the content of the report and the Local Government and Social Care Ombudsman's Annual Letter for 2025/26 attached at Annex A 2. approves the recommended changes to the Complaints Policy and Procedure in relation to the use and response to Artificial Intelligence generated complaints attached at Annex B.
Corporate priorities	All
Key Decision	No
Exempt	No
Consultees/ Consultation	N/A

1. BACKGROUND

- 1.1** In February 2024, the Local Government Ombudsman (LGO) introduced a new Complaint Handling Code ('the Code'). The purpose of the Code was to enable organisations to resolve complaints raised by individuals promptly, and to use the data and learning from complaints to drive service improvements. It also aimed to help create a positive complaint handling culture amongst employees and individuals.
- 1.2** Local councils were encouraged to adopt the Code as soon as they are able to do so, however, the LGO intended 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.
- 1.3** In response to the new Code, West Oxfordshire District Council ('the Council'), reviewed its complaints processes and implemented a new complaints policy and procedure from 1 April 2025 which complied with the new Code. A copy of the Policy is attached in Annex B for reference. This was approved by this Committee at its meeting on 23 January 2025.
- 1.4** A requirement of the new Code is to produce an annual Complaints Performance and Service Improvement Report, which covers the following:
 - an annual self-assessment against the Code to ensure the Policy remains compliant with its requirements;
 - a qualitative and quantitative analysis of the Council's complaint handling performance, including a summary of complaints that were not accepted;
 - details of any findings of non-compliance with the Code;
 - the service improvements made as a result of learning from complaints;
 - the LGO's Annual Letter regarding the Council's performance; and
 - any other relevant reports or publications issued by the LGO relating to the Council.
- 1.5** This report is therefore our annual Complaints Performance and Service Improvement Report which covers the requirements set out in the Code and our revised Policy.
- 1.6** The report also includes a recommendation to make some changes to the Policy to address the use of Artificial Intelligence (AI) by complainants which is set out fully in Section 8.

2. SELF-ASSESSMENT AGAINST THE CODE

Below is our self-assessment against the Code:

Code section	Action	Do we follow the Code: Yes/No	Explanations and Commentary
1: Definition of a service request and complaint	We recognise the difference between a service request and a complaint, and these are defined in our Policy.	Yes	This is explained within our Policy, Point 4, complaints-policy-and-procedure-cdc.pdf .
2: Exclusions	Our Policy sets out circumstances where we would not consider a complaint. These are reasonable and do not deny individuals access to redress.	Yes	This is explained in paragraph 5.1 of the Policy complaints-policy-and-procedure-cdc.pdf If there is a circumstance where a complaint is received but it falls within one of the exclusion categories, the Council will always respond to the complainant and provide advice. An example would be with complaints regarding planning decisions, where we would redirect the complaint to the appeals process. If the complainant is dissatisfied with our response, they can still raise their complaint with the LGO.
3: Accessibility and awareness	We provide different channels through which individuals can make complaints. These are accessible and we can make reasonable adjustments where necessary	Yes	This is exemplified within paragraph 5 of the Policy complaints-policy-and-procedure-cdc.pdf The majority of complaints are received by email to customer feedback or through customer services.
4: Complaint handling resources	We have designated, sufficient resource assigned to take responsibility for complaint handling. Complaints are viewed as a core service and resourced accordingly.	Yes	The team who manage complaints is very lean and are also responsible for Freedom of Information requests. This is 1.5FTE across the partnership. We

			have recently increased resource by an additional 11 hours to meet increased demand across Complaints and FOIs.
5: The complaint handling process	We have a single Policy for dealing with complaints covered by the Code and individuals are given the option of raising a complaint where they express dissatisfaction that meets the definition of the complaint in our Policy.	Yes	We have a single corporate Policy in place. This has been communicated to all service areas, and detailed guidance is available on the portal, as well as through the complaints team. Where a complaint is received, service areas either pass it on internally in line with the Policy or, if the customer prefers, provide the contact details for the Customer Feedback team so the customer contact the complaints team directly.
6: Complaints stages (Stage 1)	We process stage 1 complaints in line with timescales and processes set out in the Code.	Yes	<p>Statistics provided within the report.</p> <p>Performance is reviewed on a quarterly basis and reported to the Senior Leadership Teams '(SLT)' and Executive as part of the performance report.</p> <p>This financial year, two complaints did not hit the 10-day target, and the extension was not utilised. 97% were within target.</p>
6: Complaints stages (Stage 2)	We process stage 2 complaints in line with timescales and processes set out in the Code.	Yes	<p>Statistics provided below</p> <p>Performance is reviewed on a quarterly basis and</p>

			reported to SLT and Executive as part of the quarterly performance report. 100% of stage 2 complaints were within target.
7: Putting things right	When something has gone wrong, we take action to put things right.	Yes	When a complaint is upheld, we take action to address the problem, learn from what happened, apologise and improve future practice.
8: Performance reporting and self-assessment	We produce an annual complaints performance and service improvement report for scrutiny and challenge which includes a self-assessment against the Code.	Yes	Quarterly performance reports are created and reported to SLT and Executive.
9: Scrutiny & Oversight	We have appropriate senior leadership and governance oversight of the complaints process and performance.	Yes	The Chief Executive has overall responsibility for complaint handling in consultation with the Chair of Audit and Governance Committee.

3. QUALITATIVE AND QUANTITATIVE ANALYSIS OF THE ORGANISATION'S COMPLAINT HANDLING PERFORMANCE, INCLUDING A SUMMARY OF COMPLAINTS THAT WERE NOT ACCEPTED

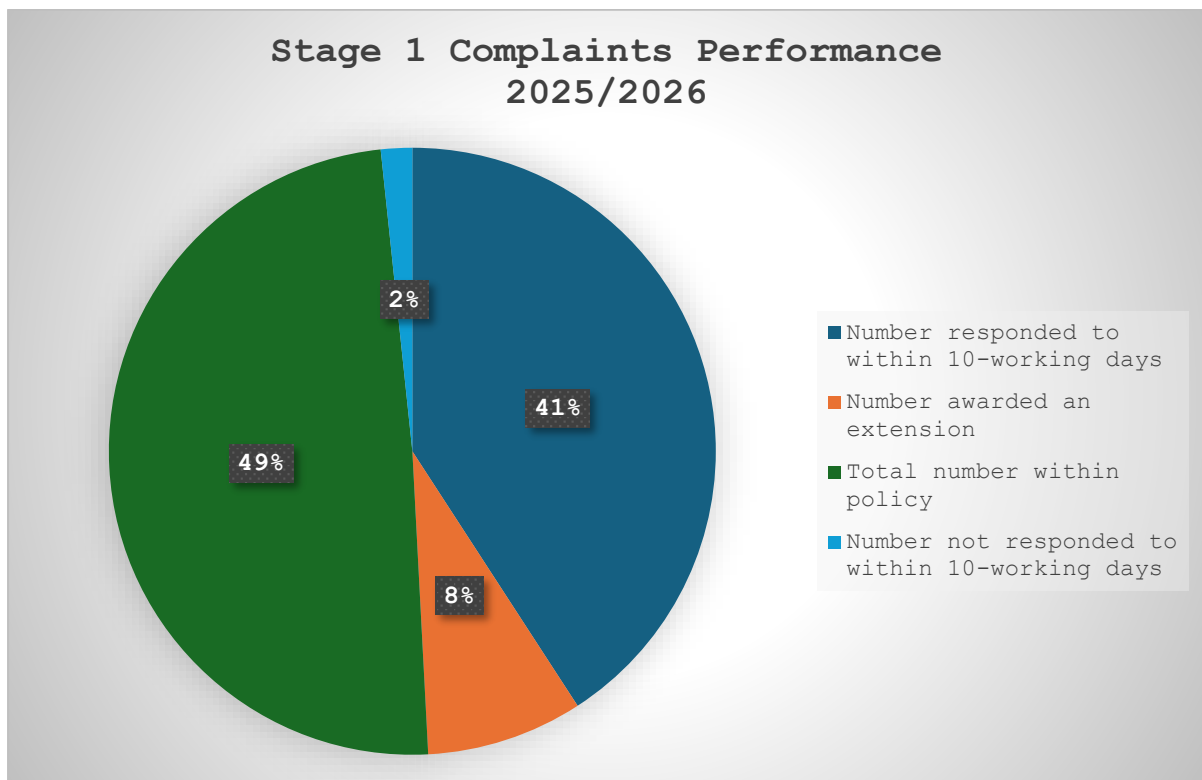
3.1 A complaint is defined by the Council's Policy as an expression of dissatisfaction, however made, about the standard of service, actions or lack of action by the Council, its own employees, or those acting on its behalf, affecting an individual or group of individuals. This differs from a service request, which is a direct request for the Council to take action to resolve an issue and is not included within the complaint's statistics.

3.2 Target response times for customer complaints, as set by the LGO are as follows:

- Stage 1 – 10-working days, plus an extension of a further 10-working days for complex complaints
- Stage 2 – 20-working days, plus an extension of a further 20-working days for complex complaints.

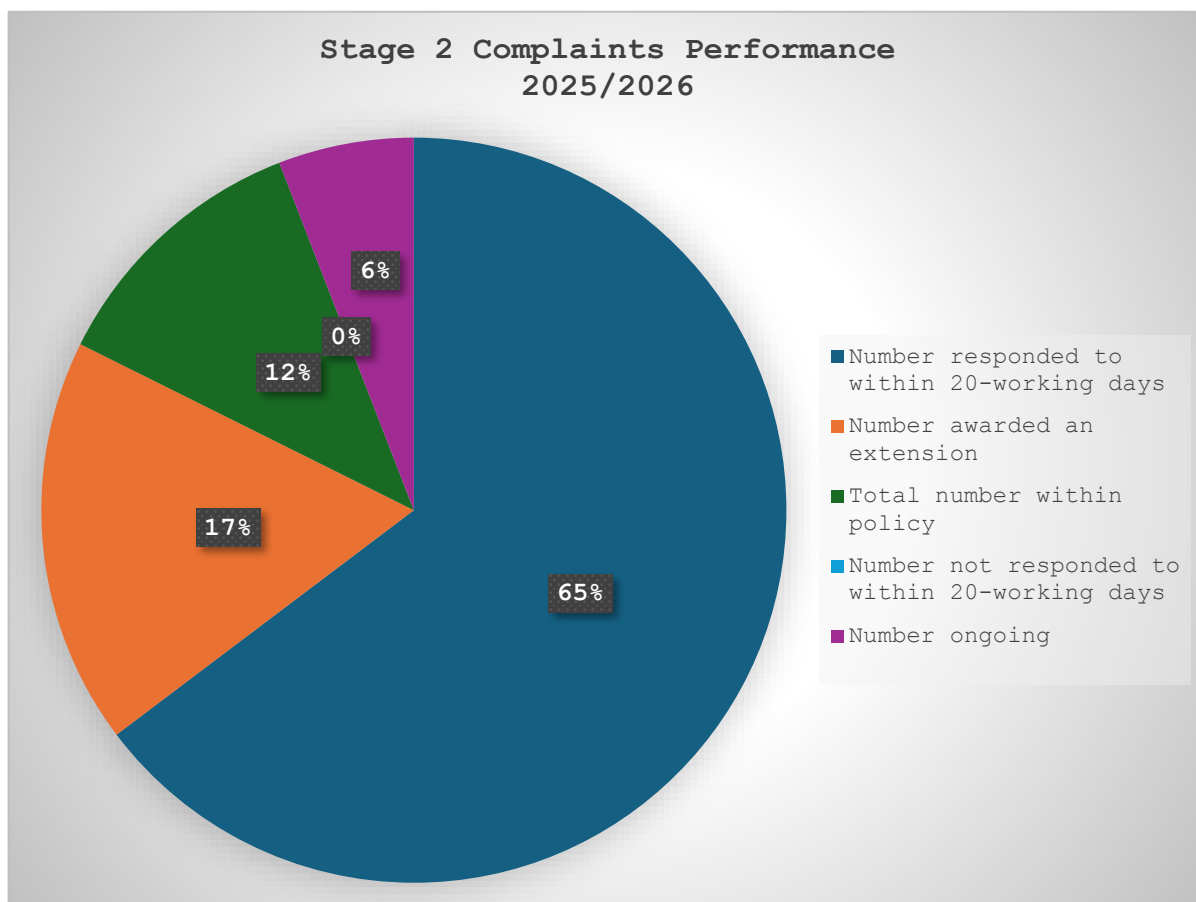
3.3 Below is a summary of the stage I complaints received about services provided by the Council during the financial year 1 April 2025 – 31 March 2026 along with the percentage which were responded within target shown in a table and graph format.

Stage I	Q1	Q2	Q3	Q4	Total	%
Number responded to within 10 working days	6	13	15	15	49	80.0%
Number awarded an extension	3	4	2	1	10	16.6%
Total within Policy					59	97%
Not responded to within 10 working days	1	0	1	0	2	3.3%
Totals	10	17	18	16	61	



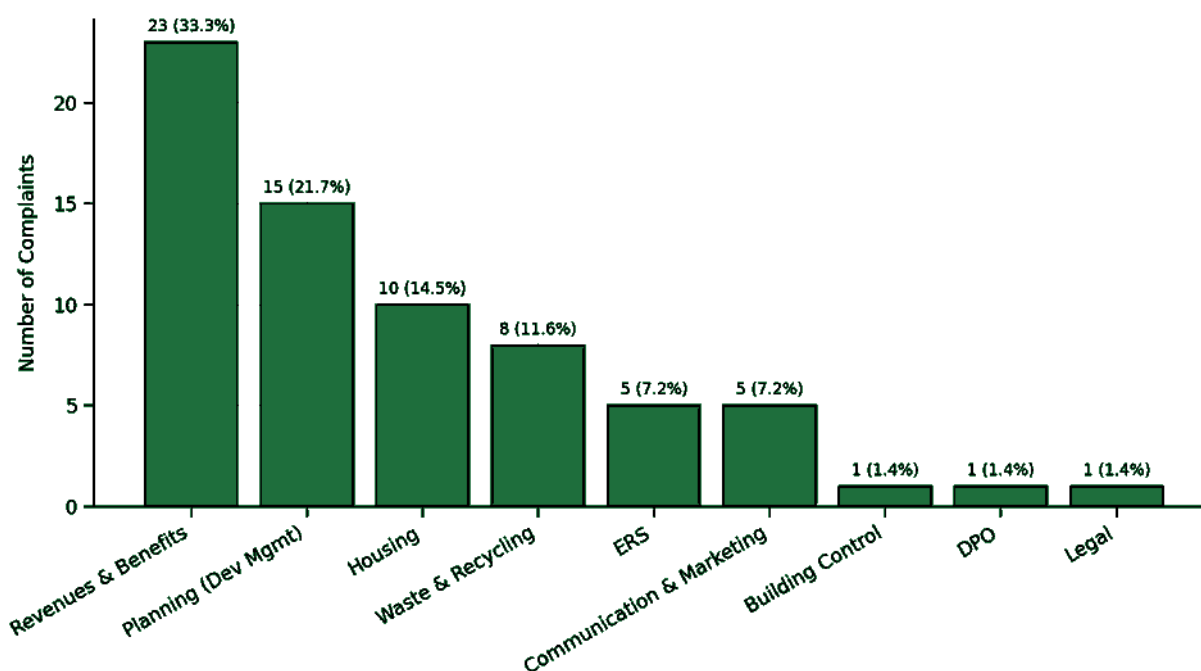
3.4 Below is a summary of the stage 2 complaints received about services provided by the Council during the financial year 1 April 2025 – 31 March 2026 along with the percentage which were responded within target shown in a table and graph format.

Stage 2 Complaints	Q1 25/26	Q2 25/26	Q3 25/26	Q4 25/26	Total	%
Responded to within 20 working days	1	2	4	4	11	65%
Awarded an extension	1	1	1	0	3	18%
Not responded to within 20 working days	1	0	1	0	2	12%
% Ongoing	0	0	1	0	1	5%
Total answered within policy						100%
Total	3	3	7	4	17	



- 3.5 Under the Policy, stage 1 complaints are responded to by the service area for which the complaint has been raised, and the stage 2 complaint is undertaken by an independent officer. Unless very complex, all stage 2 complaints are completed by the Complaints Team.
- 3.6 With regards to the Stage 1 complaints which did not meet the 10-working day target (3.3% / 2 complaints out of 61 total), performance remains high, with 97% of complaints responded to within Policy timescales (either within 10 working days or with an agreed extension). A focus in 2026/27 will continue to utilise the 10-day extension provision where appropriate, ensuring service areas have sufficient time to respond while maintaining compliance with Policy timescales.
- 3.7 Below provides a breakdown of the complaints received by service area. The highest number of complaints were received in **Revenues and Benefits (23 complaints, 38%)**, followed by **Planning / Development Management (15 complaints, 25%)**, and **Housing (10 complaints, 16%)**. **Waste and Recycling** accounted for **8 complaints (13%)**, with **ERS and Communication and Marketing** each receiving **5 complaints (8%)**, and only small numbers across other service areas.
- 3.8 Whilst the Council receives a wide range of complaints, the majority relate to areas where formal decisions have been made, rather than the standard of service delivery. This is particularly evident in-service areas such as Revenues and Benefits, Planning and Housing, which together account for the majority of complaints and where outcomes are often determined through statutory or policy-led decision-making processes.

Stage 1 Complaints by Service Area (WODC)



- 3.9** The majority of complaints that have been assessed and deemed exempt under the complaints process fall into the following categories: -
- Service issues
 - Challenges to planning decisions
 - Housing appeals
- 3.10** Where a complaint is assessed as exempt from the complaints process, it will be passed to the relevant department to respond to and record accordingly, or the complainant will be advised about the route to appeal.
- 3.11** We have historically tended to respond to many complaints which could / should be exempt from the complaints Policy, such as planning complaints. Planning complaints in the majority are raised as the complainant is dissatisfied with a planning decision, however reference is often also made to a dissatisfaction with the process. This financial year, a more robust approach will be taken to ensure complaints that are exempt are not taken through the formal complaints process, this avoids further dissatisfaction as the complaints process is unable to provide remedy to such complaints.
- 3.12** As per the Council's Policy the list below sets out all types of complaints that are exempt from the complaints process:
- Where you have, or previously had, a right of appeal or to take legal action. This may include tribunals (such as a Housing Benefit Appeal), Housing Benefit and Council Tax Support decisions, or planning appeals.
 - Where the complaint is challenging a planning judgment or a decision not to take enforcement action.
 - Where the complaint is challenging a licensing or other quasi-judicial decision, and legal rights of challenge exist (for example, appeal to the Magistrates' Court).
 - Where the matter is a personnel issue, such as employment or disciplinary matters.
 - Complaints regarding the handling of Freedom of Information requests.
 - Complaints relating to Data Protection matters.
 - Complaints about the conduct of elected Members.
 - Requests for a service or reports of a service failure, for example a missed bin collection.
 - Complaints submitted more than 12 months after the complainant became aware of the issue.

3.13 Complaint volumes were relatively consistent throughout the year. There was a slight increase observed in Q2 and Q3.

4. DETAILS OF ANY FINDINGS OF NON-COMPLIANCE WITH THE CODE

4.1 We currently do not keep a record of complaints that have been exempted from the Policy. This is something that we will record for financial year 1 April 2026 – 31 March 2027.

4.2 All other areas of the Code have been compliant.

5. SERVICE IMPROVEMENTS MADE AS A RESULT OF LEARNING FROM COMPLAINTS

5.1 Of the 61 Stage 1 complaints recorded over the reporting period, 50 (82%) were not upheld and 8 (13%) were upheld. A further 2 complaints (3%) were closed, and 1 (2%) remains ongoing at the end of the period. The table below shows the data for this financial year.

5.2 We consider a 'lesson learnt' to be when 'knowledge or understanding is gained by an experience'. This could be as a direct result from a positive or negative experience. When it's positive, we will look to see if it can be applied elsewhere, and when it's negative, we want to ensure that the issue is not repeated.

5.3 A summary of the improvements made resulting from the complaints received are as follows:

- Communication with customers has been strengthened, particularly within Revenues and Benefits, to ensure that account information, billing, and enforcement actions are accurate, clearly explained, and issued in a timely manner.
- Improvements have been made to internal processes and system controls to address issues such as incorrect billing, inconsistent portal information, and failures in processing account changes, with regular reviews put in place to maintain data accuracy.
- Operational issues within waste and recycling services have been addressed through enhanced monitoring, clearer escalation processes, and targeted employee training to reduce missed collections and improve service reliability.
- Oversight of contractors and third-party processes has been reinforced following a data breach incident, with strengthened controls and clearer accountability measures introduced to reduce risk.

- Internal communication and coordination between services have been improved to ensure customer circumstances (such as changes in residency or account status) are processed promptly and consistently across teams.
- Service improvements have been implemented in response to recurring issues, including process reviews, system updates, and ongoing monitoring to improve overall customer experience and prevent repeat complaints.

	Q1 25/26	Q2 25/26	Q3 25/26	Q4 25/26	Total
Closed	0	1	1	0	2
Not Upheld	9	11	16	14	50
Upheld	1	4	1	2	8
Ongoing	0	1	0	0	1

THE OMBUDSMAN'S ANNUAL LETTER 2025/26

- 6.1 A total of 13 complaints were referred to the LGO in 2025/26 which are set out in the Annual Letter attached at Annex A of which:
- 1 was not for the Council
 - 11 were assessed and closed with no action taken.
 - 1 complaint was investigated and upheld.
- 6.2 The upheld complaint was regarding concerns that the Council failed to appropriately involve the complainant in the Disabled Facilities Grant (DFG) process, resulting in works that differed from the approved plans and were considered unsafe.
- 6.3 The LGO investigation identified fault on the part of the Council, which caused injustice to the complainant. The Council agreed to issue a formal apology, make a compensatory payment of £500, and undertake a site visit to assess and address any outstanding works required.
- 6.4 In addition, the Council reminded relevant employees of their responsibilities to ensure that DFG works are completed in line with approved plans and meet the needs of the applicant.
- 6.5 The Council addressed all the concerns of the DFG applicant and the work was satisfactorily completed enabling the LGO to sign-off the complaint.

6.6 Of the complaints referred to the LGO, 4 related to corporate and other service, 3 benefits and revenues, 2 for planning, 2 for environmental services and one for housing. If we are more robust in our approach to exemptions, this should reduce the volume of complaints which are raised with the LGO and closed by the LGO after initial enquiries.

6.7 The number of complaints referred to the LGO has increased compared to last financial year, where a total of 11 complaints were referred, with no complaints upheld.

7. ANY OTHER RELEVANT REPORTS OR PUBLICATIONS ISSUED BY THE LGO RELATING TO THE COUNCIL

7.1 There is nothing further to add under this section.

8. PROPOSED CHANGES TO THE CUSTOMER COMPLAINTS POLICY AND PROCEDURE

8.1 The service is starting to see an increase in the number of complaints that have been generated using Artificial Intelligence (AI). These are often long, will quote case law, policy, and process that is on occasion inaccurate and create additional work to follow up unnecessary lines of investigation.

8.2 As such, it is proposed to make a change to the Policy. This is in-line with guidance from the LGO. The following change is recommended:

Proposed change to the Complaints Policy:

The Council recognises that members of the public may choose to use Artificial Intelligence (AI) tools to assist in drafting correspondence or complaints. While we do not restrict the use of such tools, all submissions must remain:

- *Accurate*
- *Relevant to the matter being raised, and*
- *Proportionate in length.*

Where a lengthy AI generated complaint has been submitted, the Council reserves the right to:

- *Greatly summarise unnecessarily lengthy or repetitive complaints and respond only to the substantive issues raised;*
- *Issue brief position statements rather than detailed responses if the complaint includes excessive or irrelevant commentary.*
- *Where correspondence appears to have been generated using AI in a way that produces excessive volume, repetitive material, or content that does not relate*

meaningfully to the issue, the Council may apply its unreasonable behaviour provisions.

- 8.3** It is also recommended to provide guidance to users who may choose to use AI to help produce their complaint. This would be added to the complaints page on the Council's website.

When you bring a complaint to us, we need to understand your personal experience and how the issues have affected you. Simple, clear language that explains what happened will always be more helpful than complicated, formal writing.

If you choose to use AI to help produce your complaint, here are some suggestions to get the best results from AI tools when writing your complaint:

- *Keep your AI prompts focused on your experience and how it impacted on you. Consider using the following prompt:*

"Rewrite the text below as a clear, polite complaint. Use only the information I have provided. Do not add or invent new facts. Be concise and professional, but not too formal. Include a closing paragraph suggesting how I would like the complaint to be resolved."

- *Do not ask AI to add legal arguments, use formal legal language or reference laws to try and make your complaint sound more 'official'. AI will often add irrelevant or incorrect legal information, making the resolution of your complaint more difficult.*
- *It is important to check any AI-generated text to make sure it reflects your own personal experience and contains accurate information.*

9. FINANCIAL IMPLICATIONS

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

10. LEGAL IMPLICATIONS

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

11. RISK ASSESSMENT

- 11.1** This report relates to the Council's management of complaints. If our complaint handling arrangements are weak then the Council is at risk of failing to continuously improve, reputational damage, financial impact through remedy and action from the LGO.

12. EQUALITIES IMPACT

13.1 An equalities impact assessment is not required for this report

13. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

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

14. ALTERNATIVE OPTIONS

14.1 This report is for noting and therefore no alternative options have been presented.

15. BACKGROUND PAPERS

NONE

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20 May 2026

By email

Mr Hughes
Head of Paid Service
West Oxfordshire District Council

Dear Mr Hughes

Annual Review letter 2025-26

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2026.

We recognise that local authorities continue to face significant pressures in delivering services to their communities. We hope the data and insight we share with you each year remains a useful tool for reflection and continuous improvement. Please consider it as part of your corporate governance processes.

[Your annual statistics are available here.](#)

In addition, you can find the detail of the decisions we have made about your Council, read reports we have issued, and view the service improvements your Council has agreed to make as a result of our investigations, as well as previous annual review letters.

We will write to organisations in July where there is exceptional practice or where we have concerns about complaint handling. Not all organisations will get a letter. If you do receive a letter it will be sent in advance of its publication on our website on 15 July 2026.

Supporting complaint and service improvement

We remain committed to supporting the sector to embed effective systems of redress. Where authorities are navigating reorganisation and devolution, we are ready to help ensure that robust complaint handling is built into new arrangements from the outset. Please do get in touch if your organisation would benefit from our advice and guidance.

Our [Complaint Handling Code](#), in force since April 2025, is now applied in our casework and offers structure and support to your local complaint system. Our training programme provides a flexible, expert-led route to building complaints capability across your teams, with courses open for individual delegates to book. Contact training@lgo.org.uk for more information.

Our Annual Review of Local Government Complaints will be published in July 2026, setting out the national picture of complaints, trends across service areas, and emerging systemic issues. We encourage you to read it alongside your own organisation's data.

Yours sincerely,

A. K. Clarke

Amerdeep Clarke
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

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Reference	Category	Subcategory	Decided	Decision	Decision Reason	Remedy
24008867	Housing	DFG	07/04/2025	Upheld	fault & inj	Apology,Financial redress: Avoidable distress/time and trouble,Procedure or policy change/review
24019058	Planning & Development	Householder planning application	14/04/2025	Closed after initial enquiries	Not warranted by alleged fault	
24021159	Environmental Services & Public Protection & Regulation	Refuse & recycling	02/05/2025	Closed after initial enquiries	Other reason not to investigate	
24023404	Benefits & Tax	Council tax	01/07/2025	Closed after initial enquiries	26(6)(a) tribunal Other	
25010734	Corporate & Other Services	Access to information	16/10/2025	Closed after initial enquiries	26B(2) not made in 12 months	
25015266	Corporate & Other Services	Standards committees	16/01/2026	Closed after initial enquiries	Not warranted by alleged fault	
25015349	Corporate & Other Services	Elections and electoral register	13/02/2026	Closed after initial enquiries	Not warranted by alleged injustice	
25015468	Planning & Development	Enforcement-householder	27/02/2026	Closed after initial enquiries	Not warranted by alleged fault	
25017645	Benefits & Tax	Council tax	20/03/2026	Closed after initial enquiries	Not warranted by alleged injustice	
25019148	Highways & Transport	Street furniture & lighting	19/02/2026	Closed after initial enquiries	Not warranted by alleged injustice	
25019919	Corporate & Other Services	Corp & Other Servs-other	16/01/2026	Closed after initial enquiries	Not warranted by alleged fault	
25026815	Benefits & Tax	Council tax support	18/03/2026	Closed after initial enquiries	26(6)(a) tribunal Other	
25029125	Environmental Services & Public Protection & Regulation	Noise	02/03/2026	Referred back for local resolution	Premature Decision - advice given	

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West Oxfordshire District Council



Complaint overview

Reporting year

2025 / 2026

Update results

Between 1 April 2025 to 31 March 2026, we dealt with 13 complaints. Of these, 1 were not for us or not ready for us to investigate. We assessed and closed 11 complaints. We investigated 1 complaints.

You can [search the decisions](#) behind these statistics and read our [annual letters to this council](#).



Complaints dealt with



Not for us



Assessed and closed



Investigated

[More about this data](#)

Complaints upheld



We investigated 1 complaints and upheld 1.

100% of complaints we investigated were upheld.

This compares to an average of 74% in similar authorities.

Adjusted for West Oxfordshire District Council's population, this is 0.8 upheld decisions per 100,000 residents.

The average for authorities of this type is 1 upheld decisions per 100,000 residents.

[View upheld decisions](#)

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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	28 November 2024	Document Status	Live
Effective Date	1 April 2025	Approved by	Audit and Governance Committee
Previous version		Date of Next Review	1 April 2028

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. The council is not liable for any third-party costs.

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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WEST OXFORDSHIRE
DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME
1 JUNE 2026 – 18 MARCH 2027

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.

Item	Meeting Date	Lead Officer
Thursday 25 June 2026		
Information Governance update and Senior Information Risk Owner (SIRO) Annual Highlight report 2025/26	25 Jun 2026	Director of Place - Daniel Taylor
Internal Audit Annual Opinion 2025/26	25 Jun 2026	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
Statement of Accounts 2025/26 - Update and Accounting Policies	25 Jun 2026	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
Treasury Management Outturn Quarter 4	25 Jun 2026	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
Strategic Risk Register	25 Jun 2026	Cheryl Sloan, Assistant Director cheryl.sloan@publicagroup.uk, Sandrine Mangin, Governance and Risk Officer Sandrine.Mangin@westoxon.gov.uk
Annual Governance Statement for 2025/26, Action Plan for 2026/27 & Local Code of Corporate Governance Report 2026/27	25 Jun 2026	Cheryl Sloan, Assistant Director cheryl.sloan@publicagroup.uk, Sandrine Mangin, Governance and Risk Officer Sandrine.Mangin@westoxon.gov.uk
Annual Summary of Member Conduct Complaints	25 Jun 2026	Andrew Brown, Head of Democratic and Electoral Services andrew.brown@westoxon.gov.uk
Annual Local Government Ombudsman Letter 2025/26	25 Jun 2026	Cheryl Sloan, Assistant Director cheryl.sloan@publicagroup.uk

Thursday 24 September 2026		
Annual Local Government Ombudsman Letter 2025/26	24 Sep 2026	Cheryl Sloan, Assistant Director cheryl.sloan@publicagroup.uk, Sandrine Mangin, Governance and Risk Officer Sandrine.Mangin@westoxon.gov.uk
Internal Audit Progress Report	24 Sep 2026	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
CFEU Update Report and Risk and Equalities Impact Assessments	24 Sep 2026	Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit emma.cathcart@cotswold.gov.uk
Treasury Management Q1 Report	24 Sep 2026	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
Thursday 26 November 2026		
2025/26 Audit Completion Report and Auditor's Annual Report	26 Nov 2026	Director of Finance - Madhu Richards
Internal Audit Progress Report	26 Nov 2026	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
Treasury Management Mid-Term Report	26 Nov 2026	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
Thursday 28 January 2027		
Budget Strategy Papers	28 Jan 2027	Georgina Dyer, Head of Finance

		georgina.dyer@westoxon.gov.uk
Internal Audit Progress Report	28 Jan 2027	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
Strategic Risk Register	28 Jan 2027	Cheryl Sloan, Assistant Director cheryl.sloan@publicagroup.uk, Sandrine Mangin, Governance and Risk Officer Sandrine.Mangin@westoxon.gov.uk
Thursday 18 March 2027		
Internal Audit Progress Report	18 Mar 2027	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
Internal Audit Plan 2027/28	18 Mar 2027	Lucy Cater, Assistant Director SWAP lucy.cater@publicagroup.uk
Statement of Accounts 2026/27 - Update and Accounting Policies	18 Mar 2027	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk
External Audit Plan 2026/27	18 Mar 2027	Madhu Richards, Director of Finance madhu.richards@westoxon.gov.uk
CFEU Update Report (RIPA and IPA annual update)	18 Mar 2027	Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit emma.cathcart@cotswold.gov.uk
Annual Governance Statement Action Plan for 2026/27 Update	18 Mar 2027	Cheryl Sloan, Assistant Director cheryl.sloan@publicagroup.uk, Sandrine Mangin, Governance and Risk Officer Sandrine.Mangin@westoxon.gov.uk
Quarter 3 Treasury Management Performance	18 Mar 2027	Georgina Dyer, Head of Finance georgina.dyer@westoxon.gov.uk

Provisional Member Induction and Training Programme	18 Mar 2027	Andrew Brown, Head of Democratic and Electoral Services andrew.brown@westoxon.gov.uk
Audit and Governance Committee Annual Council Report	18 Mar 2027	Mathew Taylor, Democratic Services Officer Mathew.Taylor@Westoxon.gov.uk

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