

ANNUAL GOVERNANCE STATEMENT 2024/2025

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.

The Council has developed and approved a Local Code of Corporate Governance ('the Code'), which is 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 explains 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.

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 2025 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 2024-25 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 and phasing out of New Homes Bonus.

The general and wage inflation also puts additional pressure on the financial position of the council and the possibility of a new government does nothing to alleviate this challenging financial outlook.

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 Rules, Contract 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

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.

improvements and updates to full Council. In 2024/25 full Council adopted a Members Planning Code of Good Practice, a Communications Protocol and a Protocol for Recording at Meeting. Council also agreed changes to the Council's Contract Procedure Rules, Council Procedure Rules, Statutory and Proper Officer Functions, Standards Sub-Committee Procedure Rules, the Member/Officer Protocol and introduced the Probity in Planning Guidance document.

- 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. The register of gifts, hospitality and sponsorship has been reviewed and approved at the Audit and Governance Committee on March 2024. All declarations received by Members are recorded by the Monitoring Officer.
- An employee declaration is completed annually by all staff. A register of gifts and hospitality is maintained by the Business Manager, Governance and is reviewed by the Monitoring Officer.
- The Council has a recently updated Employee Code of Conduct in place.
- All HR policies, 29 in total, have been reviewed and approved by Council.
- The Monitoring Officer and Section 151 Officer report directly to the Head of Paid Service and are members of the Senior Leadership Team.
- 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 Management and to Members via the Council's Audit & Governance Committee.
- The Whistleblowing Policy was included within the Constitution in 2024/25. A counter-fraud unit working across Gloucestershire and West Oxfordshire helps prevent and detect fraud and corrupt practices, including misuse of power. The service reports to the Audit and Governance Committee and the Publica 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 September 2024 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 key actions recorded appropriately. The Council continues to publish key decisions, in line with legal best practice.

- The Council provides regular updates to Members through a programme of 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 also now 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.

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, was approved by Council in January 2024.
 - 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.
 - 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 and an online portal.
 - 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 in 2024/25 taken through the Audit & Governance Committee and approved for introduced in April 2025 which complies with the newly published Ombudsman Code for Complaint Handling.
 - Ensuring clear channels of communication with all sections of the community and other stakeholders.
 - 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 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.
- 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.
 - The Council will be running a business planning process to ensure service delivery is aligned to the Council Plan and MTFS. 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 elevate 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 present to the Executive and the Overview & Scrutiny Committee.
- Budgets are prepared annually in accordance with objectives, strategies and the MTFS, following consultation with residents, Members and Officers. The budget procedures rules, contained in the Constitution, were reviewed and amended in November 2023.
- The MTFS is a live document and can be reviewed, updated and reported as necessary, to respond to the changing environment.

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 is developing 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 will also cover how the Council supports its employees, helps them develop professionally and manage performance. This will be in place during the 25/26 Financial Year.

- The Constitution contains schemes of delegation for executive and non-executive (Council) functions. These are reviewed and revised as structures change.
- Financial Procedure Rules are in place and are currently being reviewed with an updated version due to be presented to the Constitution Working Group and full Council during 2025/26.
- 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 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 training will also 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 bi-monthly basis and also presents the Strategic Risk Register to informal Executive. The Strategic Risk Register is reported to the Audit & Governance Committee 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.
- 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 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 S151 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.

- 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 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.
- The MTFS is reviewed and updated on a regular basis by the Section 151 Officer to ensure that the Head of Paid Service, Monitoring Officer and Members are aware of the financial standing of the Council.
- 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 a proposal to reduce the size of the Overview and Scrutiny Committee from 24 to 15 Members will be considered at the Annual Council meeting in May 2025.
- The Independent Remuneration Panel met in January 2025 to undertake a mid-term review of the Council's Members' Allowances Scheme 2023-27. The recommendations of the IRP will be considered by full Council in July 2025.

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 has been reviewed during 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 Officer 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 bi-monthly basis and Service/Project Risk Registers are maintained by each Head of Service/Business Manager.

A Governance Group meets quarterly to discuss and action matters such as staff declarations of interests/gifts and hospitality, audit recommendations, cyber security and GDPR updates/breaches register and counter fraud updates.

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 training on the Code of Conduct.

Training and awareness sessions are carried out for the Audit & Governance Committee in relation to Informal/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 Member panel and 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 Treasury Management Strategy and quarterly progress reports from both Internal Audit (SWAP) and External Audit (Bishop Fleming).

Full Council approves the annual budget and reviews and approves the Treasury Management Strategy, 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 Rules and Contract Rules are kept under review and revised periodically, with new Contract Procedure Rules adopted in March 2025 and the Financial Procedure Rules currently under review.

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 2024/2025

When preparing its 2023/2024 statement the Council identified a number of areas which required focus and attention. These have been actively monitored throughout the year and progress by the end of March 2025 is detailed in the table below:

	Key Area of Focus	Planned Actions	Update	Responsible Officer / Date	Status
1	Freedom of Information	<ul style="list-style-type: none"> Improve response times to Freedom of Information requests to ensure compliance with the relevant Act Publish a greater range of information to reduce the need to respond to regularly made Freedom of Information requests 	<ul style="list-style-type: none"> Review undertaken and now performing above 90% Work underway to further develop website and internal guidance for Managers 	BM Gov 31/03/25	Complete
2	Complaints Process	<ul style="list-style-type: none"> Introduce a revised customer complaints process which aligns to the new Customer Complaints Code issued by the Local Governance following a two rather than three stage process. 	<ul style="list-style-type: none"> New complaint process approved and ready for implementation on 1 April 2025 	BM Gov 31/03/25	Complete
3	New service delivery models	<ul style="list-style-type: none"> Conclude the review of future service delivery options to make sure the solutions needed for the council to achieve financial stability can be achieved, given the MTFS shortfall over the years ahead Insource services back from Publica and examine the priorities for a new service delivery model Implement options for efficiency and transformation Develop new values and behaviours 	<ul style="list-style-type: none"> Phase 1 successfully transferred on 1 November 2024 Phase 2 recommendation being presented at Overview & Scrutiny, Exec and Council in March. Phase 2 transfer date, if approved, 1 July 2025 Decision to 'pause' following phase 2 due to Devolution / Local Government Reorganisation New values and behaviours under development with WODC employees. 	CEO 31/03/25	Complete

4	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 	<ul style="list-style-type: none"> The Council constitution has been reviewed following the transfer of services under phase 1. This action will carry over into next financial year, as a further review will need to be completed when the phase 2 transition of services is complete. 	DG 31/03/25	Complete
5	Emergency Planning and Business Continuity	<ul style="list-style-type: none"> Ensure the Council has resilience and can respond effectively in the event of a significant local incident under the new service delivery model 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 (BCPs) in 2024-25 	<ul style="list-style-type: none"> Locality on-call, response team and rest teams now in place. On-call by locality will commence from 1 April 2025 Employees who hold a role in Emergency Planning have all been trained and ongoing training is in place. BCPs have been reviewed annually and services which have transferred have reviewed their BCPs for any changes. BCP process being reviewed inline with best practice and any changed will be implemented over the next 12-18 months. 	BM Gov 31/03/25	Complete Carry over
6	Risk Management	<ul style="list-style-type: none"> To review the Risk Management Policy To complete a risk maturity self-assessment 	<ul style="list-style-type: none"> Risk Policy is currently being reviewed. Risk maturity self-assessment will be undertaken by Internal Audit 	BM Gov 31/03/25	Complete
7	Review of Audit and Governance Committee	<ul style="list-style-type: none"> To appoint two independent persons to Audit and Governance Committee Restrict membership to Non-Executive members reducing the number on committee from 17 to 11 with up to two independent persons recruited. 	<ul style="list-style-type: none"> A&G Committee has a reduced number of Cllrs, 11, with membership restricted to Non-Executive Members Two Independent Persons have been recruited to A&G for a 4-year term 	DG & CFO 31/03/25	Complete
8	Financial Management	<ul style="list-style-type: none"> To review the financial procedure rules and financial processes to be completed in 	<ul style="list-style-type: none"> The financial Rules and processes are currently in the process of being reviewed 	CFO 31/03/25	Carry over

		against the CIPFA Financial Management Code.	in advance of being submitted to the Constitution Working Group (CWG) and Council for approval in the next financial year.		
9	Procurement	<ul style="list-style-type: none"> • Implementation of the Procurement Act 2023 and subsequent revision of contract procedure rules • To train officers as required. 	<ul style="list-style-type: none"> • The act is now live and contract procurement rules will be presented to CWG and Council for approval in March. • Training is scheduled for the new Financial Year. • A toolkit is being developed for use by officers who undertake procurement 	BP Proc 31/03/25	<p>Complete</p> <p>Carry over</p>

6. GOVERNANCE ACTION PLAN FOR 2025 - 2026

In preparing this statement for 2024/25 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 2025/26. 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 31/03/26.

	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 		CEO 31/03/2026	
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 		DG 31/03/2026	
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 		BM Gov 31/03/2026	
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 		BP Proc 31/03/2026	
5	LGR / Devolution	<ul style="list-style-type: none"> To ensure WODC and our partner organisations are prepared / ready in advance of LGR / Devolution 		CEO 31/03/2026	

		<ul style="list-style-type: none"> • To place our staff 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. 			
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 		Service / Business Managers 30/06/2026	
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 		CFO 31/03/2026	
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. 		Service / Business Managers 31/03/2026	

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**

**Giles Hughes
Chief Executive**

**Date:
(END)**

Date: