

# Public Document Pack



DISTRICT COUNCIL  
NORTH OXFORDSHIRE

**Committee:** Accounts, Audit and Risk Committee

**Date:** Wednesday 24 September 2025

**Time:** 6.30 pm

**Venue:** 39 Castle Quay, Banbury, OX16 5FD

## Membership

**Councillor Simon Lytton  
(Chair)**

Councillor Besmira Brasha  
Councillor Nicholas Mawer  
Councillor Robert Parkinson  
Sarah Thompson

**Councillor David Rogers (Vice-Chair)**

Councillor Frank Ideh  
Councillor Ian Middleton  
Councillor Dom Vaitkus  
Independent Person, no voting rights

**Substitutes** Any member of the relevant political group.

## AGENDA

### 1. Apologies for Absence and Notification of Substitute Members

### 2. Declarations of Interest

Members are asked to declare any interest and the nature of that interest which they may have in any of the items under consideration at this meeting.

### 3. Minutes (Pages 7 - 12)

To confirm as a correct record the Minutes of the meeting of the Committee held on 16 July 2025.

### 4. Chair's Announcements

To receive communications from the Chair.

**5. Requests to Address the Meeting**

The Chair to report on any requests to address the meeting.

**6. Urgent Business**

The Chair to advise whether they have agreed to any item of urgent business being admitted to the agenda.

**7. External Audit Update 2024/25**

Verbal update on the 2024-25 Statement of Accounts from the External Auditors, Bishop Fleming.

**8. Risk Monitoring Report - Quarter 1 2025-2026 (Pages 13 - 24)**

Report of Assistant Director – Customer Focus

**Purpose of report**

To update the committee on how well the council is managing its Strategic Risks.

**Recommendations**

The Accounts, Audit & Risk Committee resolves:

- 1.1 To note the Risk Monitoring Report for Quarter 1 2025 – 26.

**9. Health and Safety Report Quarter 1 2025/2026 (Pages 25 - 38)**

Report of Assistant Director of Human Resources.

**Purpose of report**

To provide the Accounts, Audit and Risk Committee with the Council's Health and Safety performance for Quarter 1 of the 2025/26 financial year.

**Recommendations**

The Accounts, Audit and Risk Committee resolves:

- 1.1 To review the content of the report.
- 1.2 To provide feedback if any further detail or additional information is required in future reports.

**10. Monitoring Officer's Annual Report 2024/25 - Complaints, Conduct & Ethics**  
(Pages 39 - 50)

Report of Assistant Director Law and Governance and Monitoring Officer

**Purpose of report**

To provide the Committee an annual report on matters relating to standards and conduct of Members within the Cherwell District at District and Parish level, complaints made to the Local Government Ombudsman and other matters for the municipal year of 2024/2025.

**Recommendations**

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the content of the report, which will also be circulated to all Town and Parish Councils in the district for information.

**11. Environmental, Social and Governance considerations** (Pages 51 - 58)

Report of Assistant Director of Finance (Section 151 Officer)

**Purpose of Report**

To update the Accounts, Audit and Risk Committee on the council's position on Environmental, Social and Governance considerations in line with CIPFA recommendations.

**Recommendations**

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the contents of this Environmental, Social and Governance (ESG) considerations report.

**12. Support to Subsidiaries** (Pages 59 - 62)

Report of Assistant Director of Finance (Section 151 Officer)

**Purpose of report**

To inform the Committee of the overall level of support provided to the council's subsidiaries and how this is considered as part of the external audit.

**Recommendations**

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the report and raise any queries on the exempt appendix.

### **13. Exclusion of Press and Public**

The following report(s) contain exempt information as defined in the following paragraph(s) of Part 1, Schedule 12A of Local Government Act 1972.

3– Information relating to the financial or business affairs of any particular person (including the authority holding that information).

Members are reminded that whilst the following item(s) have been marked as exempt, it is for the meeting to decide whether or not to consider each of them in private or in public. In making the decision, members should balance the interests of individuals or the Council itself in having access to the information. In considering their discretion members should also be mindful of the advice of Council Officers.

Should Members decide not to make a decision in public, they are recommended to resolve as follows:

“That under Section 100A of the Local Government Act 1972, the public and press be excluded from the meeting for the following item(s) of business on the grounds that, if the public and press were present, it would be likely that exempt information falling under the provisions of Schedule 12A, Part I, Paragraph 3 would be disclosed to them, and that in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.”

### **14. Support to Subsidiaries - Exempt Appendix (Pages 63 - 68)**

### **15. Readmittance of the Press and Public**

The Committee is recommended to resolve to readmit the press and public to the meeting.

### **16. Review of Committee Work Programme (Pages 69 - 70)**

To consider and review the Work Programme.

**Councillors are requested to collect any post from their pigeon hole in the Members' Lounge at the end of the meeting.**

## **Information about this Meeting**

### **Apologies for Absence**

Apologies for absence should be notified to [democracy@cherwell-dc.gov.uk](mailto:democracy@cherwell-dc.gov.uk) or 01295 221534 prior to the start of the meeting.

### **Declarations of Interest**

Members are asked to declare interests at item 2 on the agenda or if arriving after the start of the meeting, at the start of the relevant agenda item.

## **Local Government and Finance Act 1992 – Budget Setting, Contracts & Supplementary Estimates**

Members are reminded that any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.

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If you make a representation to the meeting, you will be deemed by the council to have consented to being recorded. By entering the Council Chamber or joining virtually, you are consenting to being recorded and to the possible use of those images and sound recordings for webcasting and/or training purposes.

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### **Queries Regarding this Agenda**

Please contact Patrick Davis, Democratic and Elections [democracy@cherwell-dc.gov.uk](mailto:democracy@cherwell-dc.gov.uk), 01295 221534

**Shiraz Sheikh**  
**Monitoring Officer**

Published on Tuesday 16 September 2025

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## **Cherwell District Council**

### **Accounts, Audit and Risk Committee**

Minutes of a meeting of the Accounts, Audit and Risk Committee held at 39 Castle Quay, Banbury, OX16 5FD, on 16 July 2025 at 6.30 pm

#### **Present:**

Councillor Simon Lytton (Chair)  
Councillor David Rogers (Vice-Chair)  
Councillor Besmira Brasha  
Councillor Nicholas Mawer  
Councillor Robert Parkinson  
Councillor Dom Vaitkus  
Sarah Thompson, Independent Person

#### **Substitute Members:**

Councillor Gemma Coton (In place of Councillor Frank Ideh)

#### **Apologies for absence:**

Councillor Frank Ideh  
Councillor Ian Middleton

#### **Also Present:**

Councillor Lesley McLean, Deputy Leader and Portfolio Holder for Finance, Regeneration and Property

#### **Also Present Virtually:**

Councillor Chris Brant, Portfolio Holder for Corporate Services  
Connor Munro, Internal Audit, Veritau  
Sarah Butler, Internal Audit, Veritau

#### **Officers:**

Joanne Kaye, Head of Finance and Deputy Section 151 Officer  
Jacey Scott, Head of Revenues and Benefits  
Sandra Ganpot, Benefits Services and Performance Manager  
Alex Rycroft, Strategic Finance Business Partner  
Natasha Clark, Governance and Elections Manager  
Patrick Davis, Democratic and Elections Officer

#### **Officers Attending Virtually:**

Shiraz Sheikh, Assistant Director Law & Governance and Monitoring Officer  
Richard Smith, Head of Housing

18 **Declarations of Interest**

There were no declarations of interest.

19 **Minutes**

The Minutes of the meeting of the Committee held on 28 May 2025 were agreed as a correct record and signed by the Chair.

20 **Chair's Announcements**

- 1) The Chair advised the Committee that the process to recruit a new Independent Person was still ongoing with an open-ended deadline for applications.
- 2) Members of the Committee were reminded that Treasury Management training would take place after meeting.

21 **Requests to Address the Meeting**

There were no requests to address the meeting.

22 **Internal Audit Progress Update**

The Assistant Director of Finance (Section 151 Officer) submitted a report that provided the Committee with an update on the delivery of the internal audit work programme for 2025/26 and an update on the three audits from the 2024/25 work programme which were in the process of being concluded.

In introducing the report, Connor Munro, Assistant Director – Audit Assurances at Veritau advised the Committee that since the report had been drafted a further two audits had been completed: Risk management; and Performance Management. Veritau had reached a Reasonable Assurance opinion on both audits. Members were informed that the Committee's request for Follow Up actions to be documented in the report had been implemented

In response to a question regarding the actions rated as critical in the report, the Committee was advised that these reviews had been undertaken by the previous internal audit provider and Veritau were in the process of following them up.

In response to a question regarding the two actions that were marked as risk accepted, the Assistant Director – Audit Assurances advised that these related to the delay and frequency of reporting actions in the area of climate action. It was accepted that these issues were similar to other organisations in the sector and did not represent an undue risk to the Council.



**Resolved**

- (1) That the progress made in delivering the 2025/26 internal audit work programme, and the position with the remaining audits from the 2024/25 programme be noted.

23 **Counter Fraud Progress Report**

The Assistant Director of Finance (Section 151 Officer) submitted a report which presented an update on counter fraud work undertaken so far in 2025/26.

**Resolved**

- (1) That the counter fraud progress report be noted.

24 **Risk Monitoring Report Year End 2024-2025**

The Assistant Director Customer Focus submitted a report to update the Committee on how well the Council was managing its strategic risks.

In introducing the report, the Portfolio Holder for Corporate Services confirmed that there were no score changes in the Leadership Risk Register during the quarter. The Committee was advised that work was currently underway on a new risk management strategy that would help ensure that the Council was better prepared for external challenges such as the forthcoming business rates reset that the Government had proposed under the Fair Funding Review 2.0.

In response to a question regarding the impact of the proposed business rates reset on the Medium-Term Financial Strategy, the Portfolio Holder for Corporate Services explained that the proposed new business rates distribution model would have a serious impact on the Council's funding with the Council projected to be the third worst affected council in England in terms of financial losses due to the changes. This was largely due to the successful strategies that the Council had implemented under the existing funding mechanism which had resulted in the receipt of high levels of funding. The Portfolio Holder for Corporate Services advised the Committee that work was being undertaken to mitigate the impact of the changes through schemes such as the transformation project.

**Resolved**

- (1) That the Risk Monitoring Report for Year End 2024-25 be noted.

25

**Housing Benefit Subsidy Audit 2021/22**

The Assistant Director of Finance submitted a report that provided the Committee with an update on the final position of the Housing Benefit subsidy claim audit for the financial year 2021/22.

In introducing the report, the Portfolio Holder for Finance, Property and Regeneration explained that local authorities reclaim Housing Benefits that have been paid to claimants by submitting annual subsidy claims to the DWP. Each local authority's appointed external auditor is required to certify that the annual claim is fairly stated and to report any errors to the DWP in a covering letter that accompanies the claim. Where there are errors, the claim is qualified and the DWP will seek to reduce subsidy payments to the Council.

The Committee was advised that as a result of the audit by the council's external auditor, the pre-audit overpayments figure of £205,534 had been increased by an additional £92,653. This sum would be deducted from the ongoing monthly subsidy payments from the Department of Work and Pensions (DWP)

In response to a question regarding the measures taken to reduce future errors, the Committee was advised that additional staff had been recruited and that more regular monitoring was now in place. It was anticipated that this would help to mitigate any future issues.

The Committee was informed that due to the ongoing backlog in auditing within the Local Authority sector, it was uncertain when the audits of Housing Benefit Subsidy for subsequent years would take place.

**Resolved**

- (1) That the update on the final position of the Housing Benefit subsidy claim audit for the financial year 2021/22 be noted.

26

**Housing Management Performance**

The Assistant Director Wellbeing and Housing Services submitted the annual report relating to housing complaints performance, in accordance with the Housing Ombudsman's Complaints handling Code. The Complaints Handling Code self-assessment, would be published on the Council's website and would form the basis of the Council's return to the Housing Ombudsman for 2024-25.

**Resolved**

- (1) That the Housing Management Performance Annual Report submitted in accordance with the Housing Ombudsman's Complaints Handling Code be noted.

- (2) That it be noted that Housing Management Performance Report and the Complaints Handling Code self-assessment, would be published on the Council's website and would form the basis of the Council's return to the Housing Ombudsman for 2024-25.

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### **Annual Governance Statement 2024/25**

The Assistant Director Law and Governance and Monitoring Officer submitted a report which set out the Annual Governance Statement (AGS) for the Council for 2024-25 for approval.

In introducing the report, the Assistant Director Law and Governance explained that the AGS summarised the key governance issues for the Council and the actions required to address these. The AGS was required to be approved by those charged with governance, the Accounts Audit & Risk Committee, under the Accounts and Audit Regulations 2015.

#### **Resolved**

- (1) That the Annual Governance Statement 2024-25 be approved.
- (2) That the Leader of the Council and the Chief Executive be authorised to sign the Annual Governance Statement on behalf of Cherwell District Council.

28

### **Draft Statement of Accounts 2024/25**

The Assistant Director Finance (Section 151 Officer) submitted a report to provide an opportunity for review of the draft 2024/25 Statement of Accounts which were published on the council's website on 27 June 2025.

In response to a question regarding the £11.5M increase in the deficit from 2023/24 to 2024/25 the Committee was advised that this was due to an audit balance relating to the value of property that would fluctuate over time.

In response to a question regarding the treatment of the Council's existing contractual obligations following Local Government Reorganisation, the Assistant Director Law and Governance explained that the normal expectation would be that such liabilities would be transferred to the successor authority.

#### **Resolved**

- (1) That the report and publication of the draft statement of accounts 2024/25 be noted.

29

## **Treasury Management Q1 Report 2025/26**

The Assistant Director Finance (Section 151 Officer) submitted a report to provide information on treasury management performance and compliance with treasury management policy for 2025-26 as required by the Treasury Management Code of Practice. The report demonstrated that all treasury management activities undertaken during the first quarter of 2025-26 complied with the CIPFA Code of Practice and the council's approved Treasury Management Strategy.

In introducing the report, the Portfolio Holder for Finance, Property and Regeneration advised that as at the end of Quarter 1 2025-26, the Council had borrowings of £157M and investments of £18M, which resulted in a net borrowing of £139M.

### **Resolved**

- (1) That the contents of the Treasury Management Quarter 1 Performance report be noted.

30

## **Review of Committee Work Programme**

The Head of Finance provided an update on the Committee's work programme.

### **Resolved**

- (1) That the work programme update be noted.

31

## **Urgent Business**

There were no items of urgent business.

The meeting ended at 7.29 pm

Chair:

Date:

This report is public	
Risk Monitoring Report Quarter 1 2025-26	
<b>Committee</b>	Accounts, Audit & Risk Committee
<b>Date of Committee</b>	24 September 2025
<b>Portfolio Holder presenting the report</b>	Portfolio Holder for Corporate Services, Councillor Chris Brant
<b>Date Portfolio Holder agreed report</b>	18 August 2025
<b>Report of</b>	Assistant Director – Customer Focus, Shona Ware

## Purpose of report

To update the committee on how well the council is managing its Strategic Risks.

## 1. Recommendations

The Accounts, Audit & Risk Committee resolves:

- 1.1 To note the Risk Monitoring Report for Quarter 1 2025 – 26.

## 2. Executive Summary

- 2.1 The Leadership Risk Register is reviewed by the Corporate Leadership Team and Executive Committees every quarter; however, this is a live document and therefore is updated as and when required, to manage risk effectively.

## Implications & Impact Assessments

Implications	Commentary
<b>Finance</b>	There are no financial and resource implications arising directly from this report. Joanne Kaye, Head of Finance, 11 Aug 2025
<b>Legal</b>	Appendix 1 to this report highlights identified areas of legal and governance risk which are monitored on an on-going basis. There are no legal implications arising directly from this report. Denzil – John Turbervill, Head of Legal Services, 18 July 2025
<b>Risk Management</b>	This report contains a full update with regards to the council's risk position at the end of Quarter 1 2025-26. Celia Prado-Teeling, Performance Team Leader, 14 July 2025

<b>Impact Assessments</b>	<b>Positive</b>	<b>Neutral</b>	<b>Negative</b>	<b>Commentary</b>
<b>Equality Impact</b>		x		There are no direct equalities and inclusion implications arising from this report. Celia Prado-Teeling, Performance Team Leader, 14 July 2025
<b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		x		
<b>B</b> Will the proposed decision has an impact upon the lives of people with protected characteristics, including employees and service users?		x		
<b>Climate &amp; Environmental Impact</b>		x		
<b>ICT &amp; Digital Impact</b>		x		
<b>Data Impact</b>		x		
<b>Procurement &amp; subsidy</b>		x		
<b>Council Priorities</b>	Not applicable			
<b>Human Resources</b>	Not applicable			
<b>Property</b>	Not applicable			
<b>Consultation &amp; Engagement</b>	Not applicable			

## Supporting Information

### 3. Background

3.1 The Council conducts regular reviews to identify risks at the earliest opportunity so that it can assess and mitigate them as soon as possible.

3.2 Risks that may affect the Council's performance, and particularly, in its ability to

deliver its corporate priorities, are captured in its Leadership Risk Register.

## 4. Details

- 4.1 The Council maintains a Leadership Risk Register, which contains Strategic risks that could be significant in size and duration and could potentially impact on the reputation and performance of the Council as a whole, and in particular, on its ability to deliver on its corporate priorities. The Leadership Risk Register is reviewed quarterly by the Corporate Leadership Team; however, this is a live document that gets updated as and when required.
- 4.2 Please note risks deemed as high (L01 and L05) and medium (L03, L04, L09, L10, L13, L14, L16 and L17) present higher scores, mostly due to the magnitude of the impact these events could have for the organisation, mitigating actions are in place across them all to reduce the potential severity of the impact, and controls are established to prevent the probability of the risk event happening.
- 4.3 There were no score changes within the Leadership Risk Register during Quarter 1. The overall position as of the end of Quarter 1 2025-26 at the time of running this report (29/07/2025) of all Leadership risks is as follows: -

		Probability				
		1 - Remote	2 - Unlikely	3 - Possible	4 - Probable	5 - Highly Probable
Impact	5 - Catastrophic			L10		
	4 - Major		L08-L11	L03-L09-L13-L14-L16	L01-L05	
	3 - Moderate		L06-L07-L12	L02-L15	L17	L04
	2 - Minor					
	1 - Insignificant					

Figure 1: Risk scorecard showing the risk scores in the Leadership Risk Register for Quarter 1 2025-26

The full Leadership Risk Register is attached in Appendix 1.

## 5. Alternative Options and Reasons for Rejection

- 5.1 The following alternative options have been identified and rejected for the reasons set out below.

Option 1: No alternative options have been identified as this report is for information only.

## 6 Conclusion and Reasons for Recommendations

- 6.1 This report provides an update on how well the council is managing its Strategic

Risks as at the end of Quarter 1 of financial year 2025-26.

## Decision Information

<b>Key Decision</b>	N/A
<b>Subject to Call in</b>	N/A
<b>If not, why not subject to call in</b>	N/A
<b>Ward(s) Affected</b>	All

## Document Information

<b>Appendices</b>	
<b>Appendix 1</b>	Leadership Risk Register Quarter 1 2025-26
<b>Background Papers</b>	None
<b>Reference Papers</b>	None
<b>Report Author</b>	Celia Prado-Teeling, Performance Team Leader
<b>Report Author contact details</b>	<a href="mailto:celia.prado-teeling@Cherwell-dc.gov.uk">celia.prado-teeling@Cherwell-dc.gov.uk</a>
<b>Corporate Director Approval (unless Corporate Director or Statutory Officer report)</b>	Stephen Hinds, Corporate Director for Resources & Transformation, 30 July 2025



# Appendix 1 – Leadership Risk Register as at 29/07/2025

Level of risk	How the risk should be managed
<b>High Risk</b> (16-25)	<b>Requires active management</b> to manage down and maintain the exposure at an acceptable level. Escalate upwards.
<b>Medium Risk</b> (10 -15)	<b>Contingency Plans</b> - a robust contingency plan may suffice together with early warning mechanisms to detect any deviation from the profile.
<b>Low Risk</b> (1 – 9)	<b>Good Housekeeping</b> - may require some risk mitigation to reduce the likelihood if this can be done cost effectively, but good housekeeping to ensure that the impact remains low should be adequate. Re-assess frequently to ensure conditions remain the same.

Risk Scorecard – Residual Risks						
		Probability				
		1 - Remote	2 - Unlikely	3 - Possible	4 - Probable	5 - Highly Probable
Impact	5 - Catastrophic			L10		
	4 - Major		L08-L11	L03-L09-L13-L14-L16	L01-L05	
	3 - Moderate		L06-L07-L12	L02-L15	L17	L04
	2 - Minor					
	1 - Insignificant					

Risk Definition	
Leadership	Strategic risks that are significant in size and duration, and will impact on the reputation and performance of the Council as a whole, and in particular, on its ability to deliver on its corporate priorities
Operational	Risks to systems or processes that underpin the organisation’s governance, operation and ability to deliver services

Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated
		Probability	Impact	Rating		Fully effective Partially effective Not effective				Probability	Impact	Rating				
L01 - Financial resilience – Failure to plan for and/or react to external financial impacts, new policy and increased service demand. Poor investment and asset management decisions.	Reduced medium and long term financial viability	4	4	16	Medium Term Revenue Plan updated and reported regularly to members.	Fully	Councillor L.McLean	Michael Furness	Joanne Kaye	4	4	16	↔	This continuous process will include reviewing budget monitoring, active budget management, and reflection of economic and Local Government sector trends in the MTFS. Wherever possible, policy decisions impacting on the MTFS will be taken as soon as possible, rather than waiting until the February Council meeting which sets the annual budget. This will allow officers to be ready to implement, or have implemented, policy decisions which will maximise positive impacts on the budget.	Full risk review carried out, controls and mitigating actions updated	Risk reviewed on 02/05/2025
	Reduction in services to customers				Planning for balanced medium term and dynamic ability to prioritise resources.	Fully								The budget for 2025/26 was agreed with savings proposals identified to contribute to addressing forecast reductions in funding. Close monitoring of the delivery of the savings programme will take place throughout 2025/26 with mitigations required if slippage is identified. The budget and transformation process for 2026/27 will begin in May 2025 and will involve a robust review of current budgets, how those link to activity supporting the corporate priorities, and services level options to allow for prioritisation of resources.		
	Increased volatility and inability to manage and respond to changes in funding levels				Finance team made up of highly professional, competent, qualified staff.	Partially								Integration and continued development of Performance, Finance and Risk reporting.		
	Reduced financial returns (or losses) on investments/assets such as in subsidiaries.				Good networks established locally, regionally and nationally to ensure officer are aware of developments across the sector which could impact on the council.	Fully								Internal Audits being undertaken for core financial activity and capital as well as service activity.		
	Inability to deliver financial efficiencies.				Strong shareholder function and relationships with subsidiaries to manage investment risk.	Fully								Introduction and implementation of an Asset Management Strategy.		
	Exposure to commercial pressures in relation to regeneration projects.				To be prudent, financial returns from the subsidiaries are not included in the MTFS until they are reasonably assured to materialise.	Partially								Capital & Investment Strategy agreed annually.		
	Poor customer service and satisfaction.				National guidance interpreting legislation available and used regularly.	Fully								Posts are filled by appropriately qualified individuals.		
	Increased complexity in governance arrangements.				Progress regeneration plans in a coordinated manner. Participate in Oxfordshire Treasurers' Association's work streams.	Fully								Regular involvement and engagement with colleagues across the county and nationally. The potential for local government reorganisation (develotion/unitarisation) has been noted but as yet the potential impact on the council is unknown. Officers will continue to monitor the disussions at local and national levels.		
	Lack of officer capacity to meet service demand.				Review of best practice guidance from bodies such as CIPFA, LGA, SDCT, DCN and NAO.	Fully								Regular member training and support.		
	Lack of financial awareness and understanding throughout the council.				Treasury management and capital & Investment strategies in place and updated at least annually. Regular financial and performance monitoring in place.	Fully								Regular utilisation of advisors as appropriate.		
	Increased inflation in the costs of capital schemes.				Independent third party advisers in place. Regular bulletins and advice received from advisers. Property portfolio income monitored through financial management arrangements on a regular basis.	Fully								Summarise and distribute announcements to CLT and members.		
	Increased inflation in revenue costs.				Asset Management Strategy in place and embedded.	Fully								Timely and good quality budget management reports, particularly property income and capital.		
					Transformation Programme in place to deliver efficiencies, prioritise resources, link to strategic priorities and increased income in the future.	Partially								Work is underway to maximise the impact of the available space in Banbury town centre.		

Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated
		Probability	Impact	Rating		Fully effective Partially effective Not effective				Probability	Impact	Rating				
<b>L02 - Statutory functions –</b> Failure to meet statutory obligations and policy and legislative changes are not anticipated or planned for.	Legal challenge	3	4	12	Embedded system of legislation and policy tracking In place, with clear accountabilities, reviewed regularly by Directors.	Partially	Councillor Brant	Stephen Hinds	Shiraz Sheikh	3	3	9	↔	Ensure Committee forward plans are reviewed regularly by senior officers.	No changes in latest review	Risk reviewed on 28/07/2025
	Loss of opportunity to influence national policy / legislation				Clear accountability for responding to consultations with defined process to ensure Member engagement	Fully								Ensure Internal Audit plan focusses on key leadership risks.		
	Financial penalties				National guidance interpreting legislation available and used regularly	Fully								Senior Officers are aware of key policy/legislative changes taking into consideration all of the Council's functions and duties arising as a result.		
	Reduced service to customers				Risks and issues associated with Statutory functions incorporated into Directorate Risk Registers and regularly reviewed.	Fully								External support secured for key corporate projects including Growth Deal and IT Transformation Programme.		
	Inability to deliver council's plans				Clear accountability for horizon scanning, risk identification / categorisation / escalation and policy interpretation in place	Partially								Learning and development opportunities identified and promoted by the Chief Executive and Directors. Staff briefings on rules and procedures by MO		
	Exposure to commercial pressures				Robust Committee forward plans to allow member oversight of policy issues and risk management, including Scrutiny and Audit	Fully										
	Reduced resilience and business continuity				Internal Audit Plan risk based to provide necessary assurances	Fully								Review Directorate/Service risk registers.		
	Reduced staff morale, increased workload and uncertainty may lead to loss of good people				Strong networks established locally, regionally and nationally to ensure influence on policy issues. In addition two Directors hold leading national roles	Fully								Ensure Committee forward plans are reviewed regularly by senior officers.		
					Senior Members aware and briefed regularly in 1:1s by Directors	Fully								Ensure Internal Audit plan focusses on key leadership risks.		
					Arrangements in place to source appropriate interim resource if needed	Partially								Establish corporate repository and accountability for policy/legislative changes taking into consideration all of the Council's functions.		
					Ongoing programme of internal communication	Fully								Project Management Methodology to be established with appropriate oversight. Programme Office with the appropriate capabilities to monitor deliver projects.		
					Programme Boards in place to oversee key corporate projects and ensure resources are allocated as required.	Partially										
					Extended Leadership Team (ELT) Meetings established to oversee and provide assurance on key organisational matters including resourcing.	Fully										
														Review Directorate/Service risk registers.		
<b>L03 - CDC Local Plan</b> - Failure to have an up to date Local Plan could result in poor planning decisions such as development in inappropriate locations. It could also make it more difficult to demonstrate an adequate supply of land for housing which could lead to more planning by appeal and decisions that are contrary to the Council's wishes. The Plan requires approval by Council to be submitted for Examination.	Poor planning decisions leading to inappropriate growth in inappropriate place.	4	4	16	The statutory Local Development Scheme (LDS) is actively managed and reviewed, built into Service Plan, and integral to staff appraisals of all those significantly involved in Plan preparation and review	Partially	Councillor J. Conway	Ian Boll	David Peckford	3	4	12	↔	Annual (Authority) Monitoring Reports presented to the Executive on plan making and policy effectiveness.	The draft submission Local Plan (Reg.22) was approved by the Council's Executive on 1 July 2025. An updated Local Development Scheme was also approved. The Local Plan is scheduled to be presented to Council on 21 July. Upon approval, the Plan would be submitted to the Planning Inspectorate for independent Examination.	Risk reviewed on 11/07/25
	Failure to have up to date policies that meet the District's requirements.				Team capacity and capability kept under continual review with gaps and pressures identified and managed at the earliest opportunity.	Partially								An updated LDS presented to the Executive when there is a significant change in the circumstances for the Local Plan timetable.		
	Negative impact on the council's ability to deliver its strategic objectives, including for minimising carbon emissions.													Programme built into Directorate level objectives (e.g. via Service Plans) and staff appraisals; on-going preparation of the Local Plan is a service priority.		
	A higher number of planning appeals with associated increased costs													Project management of the Local Plan process continues.		
	Reputational damage with our local communities through not having up to date policies to meet needs and protect the environment				On-going review of planning appeal decisions to assess robustness and relevance of Local Plan policies	Partially								Regular Corporate Director, Portfolio Holder and Members Advisory Group briefings		
	Reputational damage with investor community of Cherwell as a good place to do business created by uncertainty/lack of policy clarity.				Regular Councillor briefings to ensure all timescale requirements are understood. Ensuring that staff and consultancy resourcing is maintained	Partially								Continuance of internal Members' Advisory Group meetings.		
	Failure to submit Plan for Examination would mean that the Council would need to prepare a Local Plan under a new plan-making system on which further Gov't guidance is awaited. This would significantly delay having a new, up-to-date Plan.				Political consensus - building	Partially								Political consensus building through Chief Executive briefings and the Local Plan's Members Advisory Group.		
<b>L04 - Five Year Housing Land Supply</b> - Failure to maintain a five year housing land supply provides more opportunity for unplanned housing developments to receive planning permission	More housing development in locations not preferred by the Council and in potentially less sustainable locations with more environmental impact.	4	4	16	A new Local Plan provides the opportunity to review the allocation of land for housing. Planning decisions are taken in the context of the five year housing land supply position and are a means by which additional housing can be approved for delivery within a five year period. Housing land supply is reviewed on at least an annual basis. An action plan can be prepared to identify measures to help facilitate the delivery of approved housing. The rate of housing delivery is ultimately a matter for the developer.	Partially	Councillor J. Conway	Ian Boll	David Peckford	5	3	15	↔	Regular monitoring and review  Preparation & adoption of a new Local Plan  Regular Briefings for the Chair of Planning Committee and the Portfolio Holder.  Member awareness of the implications of not having a five year land supply  Preparation of an Action Plan	The 2024 Annual Monitoring Report was approved by the Council's Executive in February 2025 and included a review of the district's housing land supply position. It was resolved to prepare a Housing Delivery Action Plan (HDAP). An HDAP was considered by the Overview & Scrutiny Committee on 3 June and approved by the Executive on 10 June.	Risk reviewed 11/07/25

Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated
		Probability	Impact	Rating						Probability	Impact	Rating				
						Fully effective Partially effective Not effective										
L05 - Planning Applications for Major Development - The need to reduce the percentage of planning decisions for major development overturned at appeal	Over the period April 2022 to March 2024, and allowing for appeal decisions to December 2024, 10.4% of decisions on major applications were overturned at appeal (12 out of 115 decisions). Consequently, the Council has been under ministerial review for potential designation for the quality of its decisions on applications for major development.	5	4	20	A review of the Council's decision making processes by the Planning Advisory Service.  Entering into an improvement plan to address issues identified in the review.  Ensuring full, timely and successful implementation of the improvement plan.	Fully	Councillor J. Conway	Ian Boll	David Peckford	4	4	16	↔	Discussion with the Planning Advisory Service about the review of decision-making  Corporate oversight	On 29 May 2025 a review of the Council's decision making processes for major developments was undertaken by the Planning Advisory Service (PAS). A draft report was received. The final report of it's findings is awaited.  Officers will continue to pursue a reduction in the number of decisions on major developments overturned at appeal through improvement work.	Risk reviewed 11/07/25
L06 - Business Continuity - Failure to ensure that critical services can be maintained in the event of a short or long term incident impacting on the delivery of the Council's operation	Inability to deliver critical services to customers/residents	4	4	16	Business continuity strategy, statement of intent and framework in place and all arrangements overseen by a Business Continuity Steering Group	Fully	Councillor R. Parkinson	Ian Boll	Tim Hughes	2	3	6	↔	BCSG meeting routinely and corporate refresh across all areas completed. BC programme is in place and timescales for review/update/test are being followed.	Full risk review carried out. Mitigating actions updated.	Risk reviewed on 29/07/2025
	Financial loss/ increased costs				Services prioritised and ICT recovery plans reflect those priorities and the requirements of critical services	Fully								BC Impact Assessments and BCPs being updated and reviewed by Emergency Planning Team with supporting document management system having been implemented.		
	Loss of important data				ICT disaster recovery arrangements in place with data centre and cloud services reducing likelihood of ICT loss and data loss	Fully								Business Continuity Statement of Intent and Framework reviewed and updated to align with new incident management framework		
	Inability to recover sufficiently to restore non-critical services before they become critical				Incident management team identified in Business Continuity Framework	Fully								Cross-council BC Steering Group meets regularly to identify BC improvements needed; BC Steering Group engagement is being achieved across all service areas.		
	Loss of reputation				All services undertake annual business impact assessments and updates of business continuity plans	Partially								Plans tested and annual cycle clearly sets out the test/review/improve process and expectations		
	Reduced service delivery capacity in medium term due to recovery activity				Cross-council Business Continuity Steering Group meets regularly to identify Business Continuity improvements needed	Partially										
L07 - Emergency Planning (EP) - Failure to ensure that the local authority has plans in place to respond appropriately to a civil emergency fulfilling its duty as a category one responder	Inability of council to respond effectively to an emergency	4	4	16	Incident Management Framework in place and key contact lists updated monthly.	Fully	Councillor R. Parkinson	Ian Boll	Tim Hughes	2	3	6	↔	IMF reviewed and updated. Training schedule in place and being delivered including training for new ADs/CEX and refresh for existing duty directors. Emergency plan contacts list updated monthly and reissued to all duty directors periodically. Available on ELT Teams channel.	OCC Joint resilience Team arrangments to be continued into 25/26	Risk reviewed on 25/07/2025
	Unnecessary hardship to residents and/or communities				Emergency Planning Lead Officer defined with responsibility to review, test and exercise plan and to establish, monitor and ensure all elements are covered	Fully								Supporting officers for incident response reviewed and identified across some areas, to ensure they are reviewed and updated across all service areas.		
	Risk to human welfare and the environment				Expert advice and support provided by Oxfordshire County Council's Emergency Planning Team under partnership arrangements.	Fully										
	Legal challenge				Council Duty Directors attend training relating to role prior to joining duty director rota and have refresh training annually	Fully										
	Potential financial loss through compensation claims				CEx and Corporate Directors have received Strategic Co-ordinating Group (SCG) Training.	Partially										
	Ineffective Cat 1 partnership relationships				Multi agency emergency exercises conducted to ensure readiness	Fully										
					Active participation in Local Resilience Forum (LRF) activities											
	Reputational damage				On-call rota being maintained and updated to reflect recent staffing changes	Fully										

Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated
		Probability	Impact	Rating		Fully effective Partially effective Not effective				Probability	Impact	Rating				
<b>L08 - Safeguarding the Vulnerable – Operational and partnership actions-</b> Failure to work effectively with partners to identify and protect vulnerable people in the district and disrupt exploitation leaving vulnerable people at risk or subject to exploitation.	Increased harm and distress caused to vulnerable individuals and their families.	4	4	16	Continue in linking in with Oxfordshire partnerships protocol review to ensure outcomes relevant to CDC are understood and implemented as necessary	Partially	Councillor R. Parkinson	Ian Boll	Tim Hughes	2	4	8	↔	Continue in linking in with Safer Oxfordshire partnership and contributing towards partnership activity to ensure safeguarding responsibilities are met.	Full risk review carried out. Risk controls updated	Risk reviewed on 25/07/2025
	Council subject to external reviews	Exploitation concerns and actions discussed routinely at Joint Agency Tasking and Co-ordination meetings on a monthly basis	Fully		Exploitation concerns and actions discussed routinely at Joint Agency Tasking and Co-ordination meetings on a monthly basis											
	Criminal investigations potentially compromised															
	Potential financial liability if council deemed to be negligent.															
	Reputational damage to the council.															
<b>L09 - Health and safety</b> Failure to ensure effective arrangements are in place for Health and Safety.	Unsafe services leading to fatality, serious injury & ill health to employees, service users or members of the public	5	4	20	Corporate H&S governance arrangements and policies are regularly reviewed and updated by the Corporate H&S Team and monitored by the H&S Assurance Board.	Fully	Councillor C. Brant	Claire Cox	Ruth Wooldridge	3	4	12	↔	Corporate H&S Auditing and Inspection programme on track. Reports issued to managers and actions tracked for completion. Work ongoing with 2 audits per calendar month.	Full risk review carried out. Risk reviewed and mitigation actions updated.	Risk reviewed on 26/06/2025
	Criminal prosecution for failings Breach of legislation and potential for enforcement action.	Directors and service leads are responsible for ensuring H&S arrangements are in place within their areas or responsibility. Managers are responsible for ensuring operational health and safety risks are assessed and effective control measures implemented.	Fully		Work still in progress with service areas around the corporate H&S register, which will be managed and monitored with a focus on the depots as our highest risk areas.	These are ongoing risks which cannot be removed only reduce the likelihood of these happening.										
	Financial impact (compensation or improvement actions)	Consultation with employee representatives via employer and union consultative committees (Unison)	Fully		Relevant and required policies and procedures are regularly reviewed.	The final Veritau report was presented to AARC on 15 Janaury 2025. Work is now progressing on the audit actions which we hope to have concluded the actions that we own by the Autumn 2025.										
	Reputational Impact	Corporate H&S Training provided via corporate learning and development programme. Training for operational risks may be organised by services.	Fully		Working with service areas to ensure that suitable risk assessments are in place.											
		H&S performance monitored by accident and incident reports and corporate H&S auditing and inspection programme.	Fully		Working with service areas and providing training to staff where necessary.											
		H&S information is disseminated via internal communications and updates to ELT and other relevant meetings.	Fully													
<b>L10 - Cyber Security</b> -If there is insufficient security with regards to the data held and IT systems used by the councils and insufficient protection against malicious attacks on council's systems then there is a risk of: a data breach, or a loss of service.	Financial loss / fine	4	5	20	Intrusion prevention and detection monitoring and regular actions are implemented from the resulting reports	Fully	Councillor C.Brant	Stephen Hinds	David Spilsbury	3	5	15	↔	All staff reminded to be vigilant to unexpected emails due to the heightened risk of cyber-attack due to escalating worldwide tensions and at critical periods such as the run up to Elections.	Full risk review carried out. Impacts, controls and mitigating actions updated	Risk reviewed on 28/07/25
	Prosecution – penalties imposed	Additional 3rd party monitoring in place using a SIEM tool and 24/7 monitoring via a SOC	Fully													
	Individuals could be placed at risk of harm	A zero trust VPN model.	Fully		Cyber Security advice and guidance regularly highlighted to all staff.											
	Reduced capability to deliver services	Schedule of regular security patching	Fully													
	Unlawful disclosure of sensitive information	Vulnerability scanning	Fully		Cyber Security is mandatory e-learning for all staff to be completed annually and is part of new starters induction training. Additionally regular Mimecast videos sent to all users for bitesize regular training											
	Inability to share services or work with partners	Malware protection and detection	Fully													
	Loss of reputation	File and data encryption on computer devices	Fully		External Health Check undertaken each year and Cabinet Office PSN compliance reviewed and certified each year to ensure the infrastructure is secure to connect to the PSN.											
		Managing access permissions and privileged users controls.	Fully													
		Effective information management and security training and awareness programme for staff	Fully		Internal Audits complete regular cyber audits.											
		Password and Multi Factor Authentication security controls in place.	Fully		Cyber Security lead has specific responsibility for Cyber Security, and we have engaged a specialist partner to advise on industry best practices and standards.											
		Robust information and data related incident management procedures in place	Fully													
		Appropriate robust contractual arrangements in place with all third parties that supply systems or data processing services	Fully													
		Appropriate plans in place to ensure ongoing PSN compliance	Fully													
		Preventative measures in place to mitigate insider threat, including physical and system security	Fully													
		Advice received from NCSC on specific activity alerts, the increased threat of globalised ransomware and malware attacks	Fully													
		Mimecast awareness training and comprehensive defence system deployed to improve email security	Fully													

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		Probability	Impact	Rating		Fully effective Partially effective Not effective				Probability	Impact	Rating				
<b>L11 - Safeguarding the vulnerable - Internal procedures-</b>  Failure to work effectively with partners to identify and protect vulnerable people in the district and disrupt exploitation leaving vulnerable people at risk or subject to exploitation.	Increased harm and distress caused to vulnerable individuals and their families	4	4	16	Safeguarding lead in place and clear lines of responsibility established	Fully	Councillor R. Pattenden	Ian Boll	Nicola Riley	2	4	8	↔	Action plan acted upon and shared with Overview and scrutiny committee once a year	No changes	Risk reviewed 01/07/2025
	Council subject to external reviews				Safeguarding Policy and procedures in place	Fully								Comprehensive on line training available for all staff and members		
	Criminal investigations potentially compromised				Information on the intranet on how to escalate a concern	Fully								Continue to attend safeguarding board sub groups as necessary to maintain high levels of awareness within the system and compliance with latest practice		
	Potential financial liability if council deemed to be negligent				Mandatory training and awareness raising sessions are now in place for all staff.	Fully								Corporate monitoring of all referrals		
	Reputational damage to the council				Safer recruitment practices and DBS checks for staff with direct contact	Fully								Ensure web pages remain up to date		
														Monitoring of implementation of corporate policies and procedures to ensure fully embedded		
					Data sharing agreement with other partners	Fully								Regular internal cross departmental meetings to discuss safeguarding practice		
					Attendance at Safeguarding Boards	Fully										
					Annual Section 11 return compiled and submitted as required by legislation.	Fully								Member training completions shared twice a year		
														SAR's and Lessons Learned reports circulated to improve practice and knowledge.		
<b>L12 - Sustainability of Council owned companies and delivery of planned financial and other objectives -</b> Failure of council owned companies to achieve their intended outcomes or fail to meet financial objectives	Unclear governance leading to lack of clarity and oversight in terms of financial and business outcomes	3	5	15	Annual business planning in place for all companies to include understanding of the link between the Council's strategic objectives being delivered and financial impact for the council. A regular Shareholder Representative meeting takes place, a Shareholder Liaison Meeting including the S.151 Officer and Monitoring Officer takes place on a quarterly basis and a Shareholder Committee meeting on a quarterly basis. A governance review is being undertaken and initial recommendations have been approved by the Shareholder Committee.	Fully	Councillor D. Hingley	Gordon Stewart	Stephen Hinds	2	3	6	↔	A Shareholder Representative was appointed and regular governance arrangements are in place.	New chair appointed in 2025, with recruitment for 2 new NEDS undertaken in July. Governance framework also approved for SHC in June.	Risk reviewed on 28/07/2025
	Failure of council owned companies to achieve their intended outcomes or fail to meet financial objectives				Regular meetings are in place between the Council's S.151 Officer and the relevant company Finance Directors. Financial planning for the companies undertaken that will then be included within our own Medium Term Financial Strategy. Financial risks are routinely reported by the Shareholder Representative to the Shareholder Committee.	Fully								Resilience and support being developed across business to support and enhance knowledge around council companies.		
	Lack of understanding at officer and member level about the different roles of responsibilities required when managing council owned companies				Clear governance arrangements are in place.	Partially								Skills and experience being enhanced to deliver and support development, challenge and oversight.		
					Sound monitoring in place of both business and financial aspects of the companies and the impact on overall council performance through the Shareholder Representative meetings and through the reporting to the Corporate Leadership Team monthly.	Fully								Work with one company to ensure long term support arrangements are put in place.		
					Training in place for those undertaking Director roles relating to the companies.	Partially										
<b>L13 - Financial sustainability of third-party suppliers and contractors</b>	The financial failure of a third party supplier and contractors results in the inability or reduced ability to deliver a service to customers or provide goods needed. A reduced supply market could also result in increased costs due to the council's' loss of competitive advantage.	3	4	12	Ensure contract management in place review and anticipate problems within key service suppliers and partners	Partially	Councillor C Brant	Shiraz Sheikh	Darren Jacobs	3	4	12	↔	Creditsafe UK tool purchased to allow Procurement to carry out supplier credit checks when required.	No changes	Risk reviewed on 28/07/2025
					Business continuity planning arrangements in place in regards to key suppliers	Partially								Service areas to ensure supplier suitability checks have been carried out prior to award of contract and hold meetings as required with suppliers to review higher risk areas and ensure risks are being managed. Reminders to be sent to all who have Procurement/Contract Management responsibility to regularly meet with key suppliers and partners to gain early understanding of any issues arising.		
					Ensuring that proactive review and monitoring is in place for key suppliers to ensure we are able to anticipate any potential service failures	Partially										
	Reduced resilience and business continuity				Intelligence unit set up procurement Hub to monitor supplier and contractor market	Fully								Services areas to keep the key suppliers under regular check including running financial checks.		
	Increased complaints and/or customer dissatisfaction				Analysis of third party spend undertaken to identify and risk assess key suppliers/contractors	Fully										
	Increased costs and/or financial exposure to the Council due to having to cover costs or provide service due to failure of third party supplier of contractor															



Name and Description of risk	Potential impact	Inherent (gross) risk level (before Controls)			Controls	Control assessment	Lead Member	Risk owner	Risk manager	Residual risk level (after existing controls)			Direction of travel	Mitigating actions (to address control issues)	Comments	Last updated
		Probability	Impact	Rating		Fully effective Partially effective Not effective				Probability	Impact	Rating				
<b>L14 - Corporate Governance</b> - Failure of corporate governance leads to negative impact on service delivery or the implementation of major projects providing value to customers.	Threat to service delivery and performance if good management practices and controls are not adhered to.	4	4	16	Clear and robust control framework including: constitution, scheme of delegation, ethical walls policy etc.	Fully	Councillor C. Brant	Stephen Hinds	Shiraz Sheikh	3	4	12	↔	External Audit - external audit issue an opinion on the accounts and the Council's arrangements for securing Value for Money. The Council's Annual Governance Statement and Code of Corporate Governance. At least annually, a review of effectiveness of governance framework including the system of internal control and AGS is published. The work is informed by the Corporate Governance and Oversight Group. CLT & ELT has responsibility of maintenance of the governance environment.  Tranfer of historic public open space land - renegotiation with the land oweber, developers, internal property and planning teams to to facilitate due diligence to enable transfers to take place.	Full risk review carried out - potential impacts updated	Risk reviewed on 10/07/2025
					Member Scrutiny - OSC function, Council Executive, AARC and Standards Committees	Fully										
	Risk of ultra vires activity or lack of legal compliance				Clear accountability and resource for corporate governance (including the shareholder role).	Fully										
	Risk of fraud or corruption				Integrated budget, performance and risk reporting framework.	Fully										
	Risk to financial sustainability if lack of governance results in poor investment decisions or budgetary control.				Corporate programme office and project management framework. Includes project and programme governance.	Partially										
	Failure of corporate governance in terms of major projects, budgets or council owned companies impacts upon financial sustainability of the council.				Internal audit programme aligned to leadership risk register.	Fully										
	Inability to support Council's democratic functions / obligations (e.g. return to physical public meetings and public access to meetings).				Training and development resource targeted to address priority issues; examples include GDPR, safeguarding etc.	Partially										
					HR policy framework.	Partially										
					Annual governance statement process connects more fully and earlier with ELT and CLT.	Fully										
<b>L15 - Monitoring and management of Major Infrastructure Projects and Programmes</b> - Failure to properly manage and monitor the various residual Oxfordshire Housing and Growth Deal infrastructure projects.	Failure to actively manage the various Infrastructure Projects and Programmes, particularly in relation to those being delivered by Oxfordshire County Council, could lead to delays or failure to deliver timely obligations, which could lead to HM Government holding back some or all of its funding, or requiring repayment.	4	5	20	Need to establish appropriate officer and stakeholder governance structures to support effective programme delivery.	Partially	Councillor L. McLean	Ian Boll	Julia Harrington	3	3	9	↔	Regular infrastructure & project meetings are held between officers at Oxfordshire County and Cherwell District Councils in order to monitor progress. Projects also included within Area Oversight Priority Plans for monitoring at AOGs held quarterly for each area.	No changes	Risk reviewed on 13/05/2025
					Need to institute regular and effective dialogue with developers.	Partially								Regular and effective dialogue with developers via Area Developer Forums and Area Oversight Groups held on a quarterly basis.		
	Delivery of Infrastructure projects fail to accelerate housing delivery as commercial pressures impact house builders projects.															
<b>L16- Workforce Strategy</b> The lack of effective workforce strategies could impact on our ability to deliver Council priorities and services.	Limit our ability to recruit, retain and develop staff	3	4	12	Analysis of workforce data and on-going monitoring of issues.	Partially	Councillor C. Brant	Stephen Hinds	Claire Cox	3	4	12	↔	There are indications that specific service areas continue to experience recruitment difficulties for professional roles. HR is working with the relevant directors to consider alternative resourcing methods.	Full risk review carried out. Mitigating actions updated. We are collecting recruitment data to better identify areas where recruitment is proving challenging so that a review and actions can be carried out at the earliest opportunity.	Risk reviewed and updated 09/07/2025
	Impact on our ability to deliver high quality services				Key staff in post to address risks (e.g. strategic HR business partners)	Fully								Development of a people strategy to include succession planning, and to underpin the organisation strategy		
	Overreliance on temporary staff				Weekly Vacancy Management process in place	Fully								Development of relevant workforce plans.		
														Development of specific recruitment and retention strategies. It is planned for CDC to develop a framework that suits the needs of all services ensuring that the Council has access to a much wider pool of staffing agencies at competitive rates.		
	Additional training and development costs				Ongoing service redesign will set out long term service requirements	Partially								The new IT system has been implemented to improve our workforce data and continues to be develop to improve our ability to interrogate and access key data (ongoing) in order to inform workforce strategies.		
<b>L17 - Local Government Reorganisation</b> <b>Potential impact that the Local Government Reorganisation implementation might across the council, including services we provide to our residents.</b>	Impact on potential short term decision making due to future uncertainty	4	4	16	Representation of all political parties is ensured, including through dialogue with PGL		Councillor D. Hingley	Gordon Stewart	Stephen Hinds	4	3	12	↔	Implement proposals from our Transformation Plan to ensure improved efficiencies and improving our resilience	Case for Change, PID and TOM in developed. Numerous workstreams in place for building the our LGR CIC which are reported to our project board and leaders on a fortnightly basis.	Risk reviewed on 28/07/2025
	Inability to recruit key personnel to achieve priorities during the transition period				Legal implications and actions to be identified and executed											
	Inability to transform services to achieve required financial savings/ VFM due to uncertainty of future design requirements & timescales				Communication plan to be put in place											
	Services not being fully ready on vesting day				Local/District specific impact to be identified, assessed and managed/escalated											
	Risk to the continuity of services				Active engagement at officer & Council Leader levels with authorities across Oxfordshire & wider as appropriate.											
	Insufficient resources to implement LGR / business case with impact on BAU work.															
	Staff morale and resilience may be low															
	Risk that assumed savings from reorganisation will not be realised or will be significantly delayed.															
	Failure of back-office systems															
	That decision making will be unclear and confused															
	Lack of clarity of vision and priorities															
	Loss of local representation to issues important to Cherwell residents; that any unitary body(ies) may not have community as a central focus in design of the new operating model.															

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This report is public	
Health and Safety Report Quarter 1 2025/25	
<b>Committee</b>	Accounts, Audit and Risk Committee
<b>Date of Committee</b>	24 September 2025
<b>Portfolio Holder presenting the report</b>	Portfolio Holder for Corporate Services, Councillor Chris Brant
<b>Date Portfolio Holder agreed report</b>	1 September 2025
<b>Report of</b>	Assistant Director of Human Resources, Claire Cox

## Purpose of report

To provide the Accounts, Audit and Risk Committee with the Council's Health and Safety performance for Quarter 1 of the 2025/26 financial year.

## 1. Recommendations

The Accounts, Audit and Risk Committee resolves:

- 1.1 To review the content of the report.
- 1.2 To provide feedback if any further detail or additional information is required in future reports.

## 2. Executive Summary

- 2.1 This report is a statement of Cherwell District Council's health and safety performance for Quarter one of the 2025/26 financial year. It demonstrates that Cherwell District Council shows strong commitment to the health and safety of its workforce of 626 employees (full and part-time, as of 31 March 2025) and to others who may be affected by its activities. Environmental Services teams are our highest risk area due to the nature of the work undertaken.
- 2.2 There have been no regulatory interventions or enforcement action taken against the council during this reporting period.
- 2.3 The Corporate health and safety team continue to provide professional health and safety support and guidance to the council fulfilling the role of health and safety competent assistance as required by statutory health and safety legislation.
- 2.4 The number of reported accidents/incidents in council services are comparable with the same period last year. Work is ongoing to identify causes and look at actions required where necessary in a bid to reduce the rate.

- 2.5 The Corporate Health and Safety (H&S) Team were subject to an Audit by Veritau in the Summer of 2024. The final report was released on 16 December 2024. Since then, the team have been working through the actions with the service areas affected. Detailed in this report is progress so far.
- 2.6 Staff are continuing to work in an agile way with a mix of office and home working. Staff are required to undertake a DSE (Display Screen Equipment) Assessment for home as well as the office which should be undertaken annually, where they work in both locations.
- 2.7 The H&S Team will continue to report monthly to the Corporate Leadership Team (CLT) and attend Directorate Leadership Teams (DLT) where possible across all areas of the business.

## Implications & Impact Assessments

Implications	Commentary			
<b>Finance</b>	There are no financial implications resulting from this report. Kelly Wheeler, Finance Business Partner, 21 August 2025.			
<b>Legal</b>	The report sets out in detail the Council's various legislative obligations and discusses the steps which the Council is taking to satisfy these. The recommendations for this report are to review the content and provide feedback if further detail or additional information is required. As such there are no direct legal implications arising as a result of this report. Shiraz Sheikh, Assistant Director Law and Governance, Legal and Democratic Services 27 August 2025.			
<b>Risk Management</b>	This is an information report, as such there are no risk implications as a direct consequence of it. However, the report provides mitigation, through enhanced transparency and compliance. Celia Prado-Teeling, Performance Team Leader, 27 August 2025.			
Impact Assessments	Positive	Neutral	Negative	Commentary
<b>Equality Impact</b>				n/a
<b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?				n/a
<b>B</b> Will the proposed decision have an impact upon the lives of people with				n/a

protected characteristics, including employees and service users?				
<b>Climate &amp; Environmental Impact</b>				n/a
<b>ICT &amp; Digital Impact</b>				n/a
<b>Data Impact</b>				n/a
<b>Procurement &amp; subsidy</b>				n/a
<b>Council Priorities</b>	n/a			
<b>Human Resources</b>	n/a			
<b>Property</b>	n/a			
<b>Consultation &amp; Engagement</b>	n/a			

## Supporting Information

### 3. Background

- 3.1 The Health and Safety at Work etc. Act 1974 places a legal duty on the Council as an employer to take all reasonable steps to protect the health, safety and welfare of its employees at work and other persons affected by their activities.
- 3.2 The Chief Executive has overall responsibility for health and safety within the Council and leads in setting corporate policy and direction. Corporate Directors and Assistant Directors support the Chief Executive; however, they are also responsible for ensuring that robust health and safety management systems exist in their respective directorates.
- 3.3 To manage occupational health and safety risks, the Council has documented management arrangements, including a Corporate Health and Safety Policy and a range of supporting corporate arrangements. The Council has a Health, Safety Manager and a Health and Safety Supervisor to provide competent advice, guidance, support and assistance to the workforce on all health and safety related matters, fulfilling their employer responsibilities under the Management of Health and Safety at Work Regulations.
- 3.4 As a minimum, the Council has put in place processes and procedures required to meet the legal requirements, including:

- The Health, Safety and Wellbeing Policy which was reviewed in May 2024 following the arrival of Gordon Stewart and the change in administration.
- Managers assessing the risks to employees, contractors, customers, partners, and any other people who could be affected by their activities. Risk assessments must be “suitable and sufficient” and record significant risks.
- Arrangements for the effective planning, organisation, control, monitoring, and review of the preventive and protective measures that come from risk assessment. The Corporate arrangements expand on the health and safety arrangements outlined in the council’s health and safety policies and provide the framework for the council’s health and safety management system.

## 4. Details

### Veritau Audit

- 4.1 Work is progressing with the actions from the Veritau audit which was finalised and published on 16 December 2024. The Health and Safety Supervisor has supported Environmental Services teams with all of their actions that we can assist with. Table 1 provides an update on progress.

**Table 1**

Action	Update
1. Member oversight of health and safety	This has now been closed down by Veritau in April 2025.
2. Insufficient Incident investigation	Ongoing project with Action 4 incident reporting. Supervisors and Assistant Supervisors have now attended the Accident Investigation training. All future reports submitted if they have not been completed using the correct paperwork this will be highlighted to those concerned that the correct paperwork needs to be completed. Evidence has been provided to Veritau awaiting confirmation that the action is closed.
3. Training records and completion	Work is ongoing across the business. Line Managers have access to their immediate reports within I-HASCO. On a quarterly basis data is sent to ELT, Corporate Directors and the Chief Executive for information and action. HR, L&D and IT are working on a Dashboard for training completion, this will provide data on all mandatory training required.
4. Incident Reporting	Ongoing project with <i>Insufficient Incident Investigation</i> action above around incident investigations. Evidence has been provided to Veritau awaiting confirmation that the action is closed.

5. Signature Sheets	All managers have been advised of the requirement to get staff to sign for having read and understood all documents and procedures. Assistant Directors have been reporting back to Veritau on progress. We are still awaiting confirmation this action and action 7 have been closed.
6. Availability of Docs at Depots	Completed and signed off by Veritau on 24 February 2025.
7. Reviewing and updating policies and procedures	All managers have been advised of the requirement to get staff to sign for having read and understood all documents and procedures, corporate arrangements etc. This will be monitored among teams over the next few months across the business. Assistant Directors have been reporting back to Veritau on progress. We are still awaiting confirmation this action and action 5 have been closed.
8. Environmental Services Action Plan	This is being completed within Environmental services independently. They have updated the Action plan. This is outside the scope of health and safety team and the service are working on this. We have now been provided with a copy which we are now reviewing.

- 4.2 As can be seen in the table above, two actions have now been closed down with two further ones which we are waiting further confirmation that they have been closed.

### **Vehicle Incidents Quarter 1**

- 4.3 In table two below are details of vehicle incidents which have occurred during quarter one of 2025/26 all of which occurred within environmental services. In the same period last year there were a total of thirteen vehicle incidents of a similar nature to those detailed below.

**Table 2: Vehicle Incidents Quarter 1**

Date	Service Area	Description
02/04/2025	Environmental Services	Clipped metal fence when turning out of school entrance, light protector damaged. Bure Park School
09/04/2025	Environmental Services	Food vehicle collecting on narrow street, Church Lane, Islip. Third party vehicle reversed hitting FW vehicle with front of car while FW stationary

11/04/2025	Environmental Services	Drove vehicle into grass verge, cracking bumper and surround
21/05/2025	Environmental Services	Was stationary and about to reverse when the front tyre scuffed third party bumper as the wheel was turned
12/06/2025	Environmental Services	Whilst manoeuvring vehicle around parked van, struck ladder on the roof
19/06/2025	Environmental Services	RCV passing crop sprayer when arm came out and struck our RCV
09/06/2025	Environmental Services	Vehicle rear door came open hitting hut at tipping station

### Personnel Accidents Quarter 1

- 4.4 In table three below are details of personal incidents which have occurred during quarter one of 2025/26 all but one occurred within environmental services. We do remind all staff to report any accidents and incidents to us wherever they occur in the business on a regular basis. In the same period last year there were a total of four personal accidents of a similar nature to those detailed below.

**Table 3: Personnel Incidents Quarter 1**

Date	Service Area	Description	Days Lost	RIDDOR
09/04/2025	Planning & Development	Slipped on public footpath and fell	0	No
14/04/2025	Environmental Services	Felt something scratch his hand, looked down and saw a rat	0	No
09/05/2025	Environmental Services (Agency Worker)	Stepping out of the cab backwards and fell over when knee gave way	7	Yes
11/06/2025	Environmental Services	Bin came off lifter and hit him on side of head	0	No
18/06/2025	Environmental Services	Whilst handling bin dislocated finger	0	No
21/06/2025	Environmental Services	Whilst slamming toilet door caught leg causing cut above ankle	0	No

## Near Misses Quarter 1

- 4.5 Table 4 below contains information regarding near misses which have occurred during the first quarter of 2025/26. These have not formally been reported on before, so we don't currently have any comparable data. It should also be noted that though we do remind people about the importance of reporting near misses as well as accidents there is no doubt some under reporting.

**Table 4: Near Misses Quarter 1**

Date	Service Area	Description
06/05/2025	Digital & Innovation	Employee was leaving a meeting room at Castle Quay when a piece of wood fell off the wall
06/05/2025	CLT Member	Employee rushed past another employee in the corridor and tripped over their foot
02/04/2025	Wellbeing	Employee lost their balance and fell over on leaving the storeroom at CQ
20/05/2025	Environmental Services	Walked backwards and touched member of public's car with back of knees
06/05/2025	Environmental Services	Driver caught entering depot without wearing seatbelt

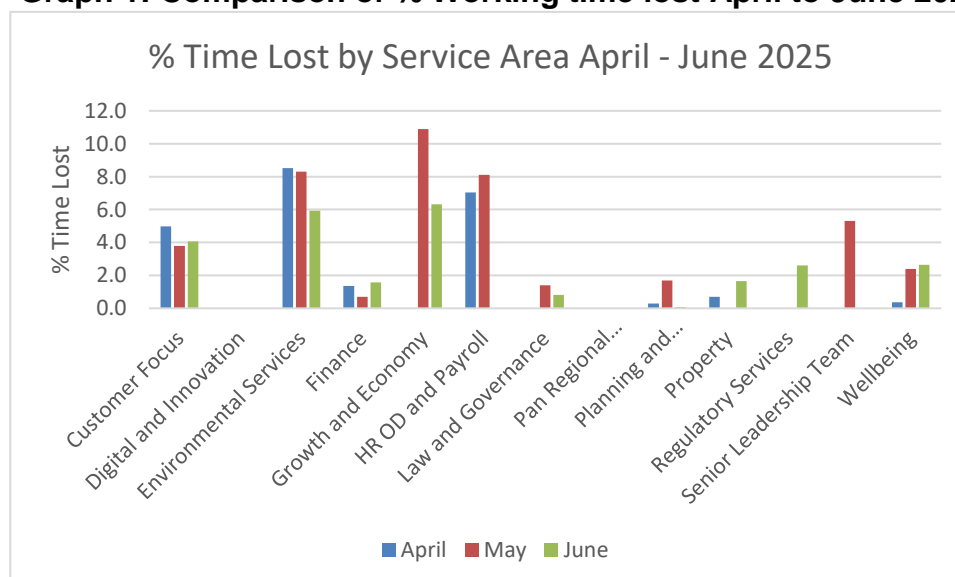
## Physical and Verbal Abuse

- 4.6 There have been no reported cases of physical and verbal abuse reported in Quarter one.

## Sickness absence amongst staff

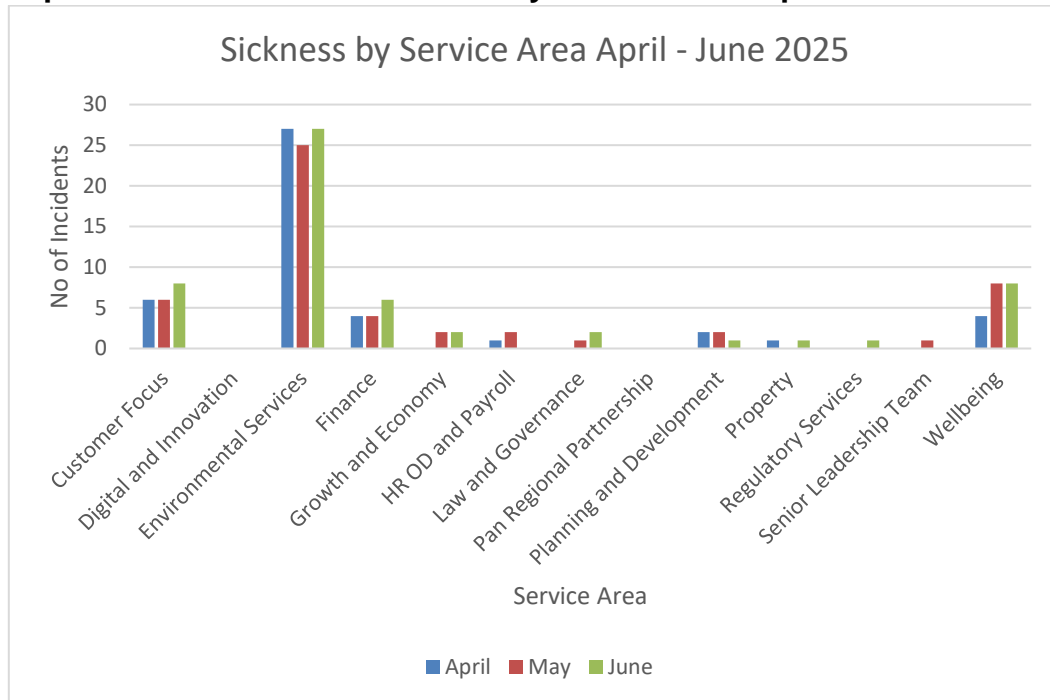
- 4.7 Graph 1 below shows the time lost per service area by month for April to June 2025. Environmental Services has the largest percentage time lost partially due to the numbers of staff within the service.

**Graph 1: Comparison of % Working time lost April to June 2025**



- 4.8 Graph 2 below provides information on the number of instances of sickness by service area for each month in quarter one. Again, environmental services stands out due to the size of the service. Now that we are approaching the summer months we would expect the levels of sickness to drop.

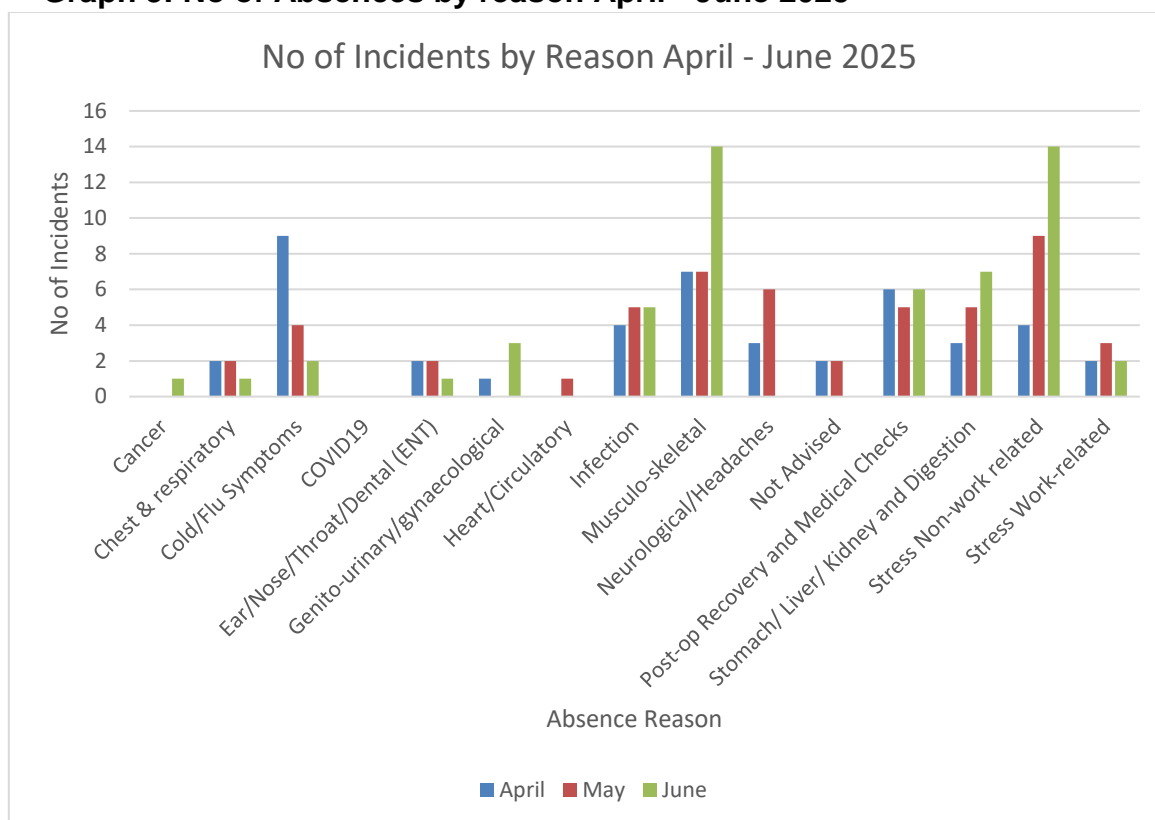
**Graph 2: No of Sickness Absence by Service Area April - June 2025**



- 4.9 Graph 3 below provides details of the reasons for sickness in each month. The categories are taken from the HR information system. It can be seen that as the quarter has progressed that absence for colds and flu are dropping as would be expected.



**Graph 3: No of Absences by reason April - June 2025**



## Health and Safety Training

### iHasco Training (E-Learning)

- 4.10 All employees are required to complete e-learning training on health and safety matters. Line managers have access to training completion data for their direct reports, and data from February was shared with both CLT and ELT for information and follow-up. In this last round of data at the end of May 2025, the figures remain unchanged at 22.03% (106) of staff required to complete the essential health and safety module within iHasco, which is slightly lower than previous months but there is still some way to go.
- 4.11 The HR Team have provided further data to Corporate Directors and Assistant Directors regarding the completion rates of all mandatory training and are in the process of working with ICT to develop a report using Power BI that will be accessible to managers on a more regular basis and will require less data manipulation than the current reporting. This is still a work in progress, but we hope to report as soon as possible by service area as requested in October's CLT.

### Accident Investigation training

- 4.12 The Health and Safety Supervisor has now run three sessions of Accident Investigation training for all Supervisors, Assistant Supervisors and Managers within Environmental services.
- 4.13 This training has reinforced to the supervisors and managers in Environmental Services the importance of data gathering for accidents and incidents and provided greater awareness of the requirements in any accident investigation.

- 4.14 This is all part of Actions 2 and 4 of the Veritau audit. Evidence has been provided to Veritau to enable the actions to be closed down, and we are awaiting confirmation from them in due course.

#### **Internal Health and Safety Audits**

- 4.15 The health and safety function has a KPI in place which relates to the conducting and reporting on the completion of internal health and safety audits and any actions.
- 4.16 A timetable of audits and inspections is programmed for the year. The team undertakes two comprehensive workplace audits per year usually in June and December.
- 4.17 Any corrective actions following an audit are kept in a log held by the Health and Safety Team who check in with those responsible for completing actions identified on a regular basis and monitor progress. Some of the actions are low priority but still require completion. Currently there are no overdue actions. Details of the audits and inspections and the number of outstanding actions can be found in Table 2 below. These are the only audits and inspections which have actions outstanding.

**Table 5 Internal Health and Safety Audits Q1**

Month	AD Init.	Team/Area	No. actions identified	No. of actions completed	No. of actions outstanding	No. of actions overdue
April '25	NR	Longford Park Pavilion	6	4	2	0
May '25	EP	Highfield Depot	14	12	2	0
June '25		Elections	4	0	4	0

#### **Audit of Elections**

- 4.18 As part of the audit schedule the team undertook a health and safety audit of the Elections aspects of the Democratic and Elections team and its operations leading up to the recent elections in May 2025.
- 4.19 The purpose of the audit was to ascertain whether we are meeting requirements for maintaining compliance. The audit concentrated around Election duties.
- 4.20 This involved visiting six polling stations in and around the Bicester area. At each of the polling stations we examined Signage, building access, internal and external areas and facilities to ensure that they were safe and compliant for both Polling staff and members of the public coming to vote. Good practice was evidenced throughout the election process. Each station has a risk assessment which was undertaken during COVID and we have recommended that these are reviewed and updated where necessary before the next elections.
- 4.21 There were no significant findings, and the main actions centred around ensuring risk assessments are reviewed before the next election.

## **Crew Inspections for both Depots**

- 4.22 The Health and Safety Supervisor undertakes waste collection crew audits each month. The Supervisors also undertake their own crew audits in addition to this.
- 4.23 The purpose of the crew inspections is to meet with the crews with emphasis placed on the following main themes, working on the highway, manual handling and reversing assistants assessing their working practices and correcting where necessary. Any shortcomings are addressed at the time and refresher training is arranged where necessary.

## **Environmental Services**

- 4.24 The Health and Safety Supervisor has been spending approximately 1 day per week with the Environmental Services Management team and staff since April 2024. This extra resource with Health and Safety Supervisor has helped engage the Environmental Services supervisors and has ensured that actions such as accident investigation have been undertaken within more realistic timescales. This will continue for the foreseeable future and will also support the completion of the Veritau audit actions.
- 4.25 The work that Health and Safety Supervisor has undertaken has benefited the service as a whole and has definitely contributed to a reduction in the number of incidents and also improved reporting of incidents both to us and our insurance advisor where necessary.
- 4.26 One of the Assistant Supervisors has also been assigned H&S responsibilities. It has also been reiterated to all the Supervisors that they still have their own health and safety responsibilities as part of their day-to-day role.
- 4.27 Time spent with this team has consisted of:
- Collaborating with supervisors and updating accident and incident information.
  - Crew audit inspections – North & South. These inspections raise supervisory awareness and concentrate on the more hazardous areas such as manual handling and reversing.
  - Involvement in incident investigations, supporting with reports, gathering information for, and ensuring that, timeframes are met for RIDDOR reports. Also input into accident and incident meetings with ES team members. This has further ensured that reporting of accidents and incidents is a high priority, and that information is provided promptly.
  - Assisting in the development and eventual production of a new training film for waste collection. This will ensure that new collection methods are captured, for example food waste, and that the film is CDC centric. The existing material is current.
  - Working with Supervisors to ensure that all staff have access to safe working practice notes, corporate arrangements, and risk assessments and to evidence that they have been viewed and understood. This was an action from the Veritau audit and has meant that all operational staff have signed for and understood the content of these documents.

- Providing training to the different teams including accident investigation training for all supervisors.

## **Legislation Update**

### **Martyn's Law (Terrorism Bill)**

- 4.28 This law came about following the Manchester Arena bombings and it highlighted the need to protect members of the public at events where large numbers of people are in one area/building. Martyn's Law received Royal Assent on 3 April 2025 and is now the Terrorism (Protection of Premises) Act 2025. The implementation period for this act is expected to be two years but anyone responsible for qualifying premises and events are urged to get preparations underway now.
- 4.29 An initial meeting was held in early June with key colleagues from Property, Health and Safety, Wellbeing and Finance to ensure the impact of the law is considered in all of our settings. Work has now begun looking at the different properties within the Portfolio of the Council including leisure centres, community centres and premises that we have lease agreements with to establish whether the Terrorism Bill will have an impact on each property. This is a lengthy process and there is another meeting scheduled for September 2025.

## **Compliance**

- 4.30 Work is ongoing to ensure that all of Cherwell District Council premises including housing stock are compliant with regard to Fire, Asbestos, Legionella, Gas and Electrical safety going forward.
- 4.31 The Health and Safety Manager has begun work on developing a system with the assistance of Property and Housing which is hoped to fully roll out towards the end of the Summer.

## **Use of Fleet Vehicles Policy**

- 4.33 Following a recent Veritau audit a Fleet Policy has been written and is currently waiting sign off.

## **5. Alternative Options and Reasons for Rejection**

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: As this report is for information and follow up there are no alternative options. It is important that Health and Safety information is recorded and reported on a regular basis in order to monitor overall compliance and ensure good practice.

## **6 Conclusion and Reasons for Recommendations**

- 6.1 AARC are invited to request any additional health and safety related information that they would like to be included in this report.

## Decision Information

<b>Key Decision</b>	n/a
<b>Subject to Call in</b>	No
<b>If not, why not subject to call in</b>	n/a
<b>Ward(s) Affected</b>	n/a

## Document Information

<b>Appendices</b>	
<b>Appendix 1</b>	None
<b>Background Papers</b>	None
<b>Reference Papers</b>	None
<b>Report Author</b>	Ruth Wooldridge, Health and Safety Manager
<b>Report Author contact details</b>	<a href="mailto:ruth.wooldridge@cherwell-dc.gov.uk">ruth.wooldridge@cherwell-dc.gov.uk</a>
<b>Corporate Director Approval (unless Corporate Director or Statutory Officer report)</b>	Corporate Director of Resources and Transformation, Stephen Hinds, 19 August 2025.

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This report is public	
Monitoring Officer's Annual Report 2024/25 – Complaints, Conduct & Ethics.	
Committee	Accounts, Audit and Risk Committee
Date of Committee	24 September 2024
Portfolio Holder presenting the report	Portfolio Holder for Corporate Services, Councillor Chris Brant
Date Portfolio Holder agreed report	22 August 2025
Report of	Assistant Director Law and Governance and Monitoring Officer, Shiraz Sheikh

## Purpose of report

To provide the Committee an annual report on matters relating to standards and conduct of Members within the Cherwell District at District and Parish level, complaints made to the Local Government Ombudsman and other matters for the municipal year of 2024/2025.

## 1. Recommendations

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the content of the report, which will also be circulated to all Town and Parish Councils in the district for information.

## 2. Executive Summary

- 2.1 The report is the annual report from the Monitoring Officer to this Committee in relation to standards and conduct of members within the district.
- 2.2 The Key findings identified in the report are:
  - a) standards of ethical conduct across the district remain good.
  - b) the number of gifts and hospitality declared by officers and members are very low and there needs to be periodic reminders to both officers and members on this.
- 2.3 The report also includes the Annual Review Report from the Local Government and Social Care Ombudsman (LGSCO). The LGSCO reports the decisions that they have made on complaints received to them from April to March. The report is attached at Appendix 1.

## Implications & Impact Assessments

Implications	Commentary
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<b>Finance</b>	There are no financial implications arising from this report however, costs associated with external investigations may lead to a budget pressure. Rachel Ainsworth, Finance Business Partner (Resources Directorate) 22 August 2025			
<b>Legal</b>	There are no legal issues arising from this report. Matters covered in the report regarding code of conduct complaints are general requirements in the Localism Act 2011 and its supporting regulations. Shiraz Sheikh, Assistant Director Law and Governance and Monitoring Officer, 21 August 2025			
<b>Risk Management</b>	Having good practice and following procedures means that the Council's credibility stays good and ethical behaviour is well managed. Adherence to the requirements of the Code of Conduct mitigate the risks of the descent of standards and the Council's decisions being subject to legal challenge. Celia Prado-Teeling, Performance Team Leader, 22 August 2025			
<b>Impact Assessments</b>	Positive	Neutral	Negative	Commentary
<b>Equality Impact</b>				Not applicable
<b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		x		
<b>B</b> Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		x		
<b>Climate &amp; Environmental Impact</b>		x		
<b>ICT &amp; Digital Impact</b>		x		
<b>Data Impact</b>		x		
<b>Procurement &amp; subsidy</b>		x		
<b>Council Priorities</b>	Not applicable			
<b>Human Resources</b>	N/A			
<b>Property</b>	N/A			



<b>Consultation &amp; Engagement</b>	None
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## Supporting Information

### 3. Background

- 3.1 Under the Localism Act 2011, Councils have the responsibility of regulation of the standards of conduct of elected and co-opted members of Councils and, in the case of district councils, Town and Parish Councils in their district. To demonstrate how the Council is regulating conduct, an annual report will be produced by the Monitoring Officer and presented to the Accounts, Audit and Risk Committee to inform Members of the activity taking place around the code of conduct and other functions of the Monitoring Officer.

### 4. Details

#### **The Monitoring Officer**

- 4.1 The Council has a statutory duty to appoint a Monitoring Officer under Section 5 of the Local Government and Housing Act 1989 as one of its designated officers. The Council's Monitoring Officer is Shiraz Sheikh. The Monitoring Officer has appointed two deputies. Denzil Turbervill (internal) and Shahin Ismail (external) act when the Monitoring Officer is on leave. The functions and duties of the Monitoring Officer are set out in legislation. These include promoting and maintaining standards of conduct of elected and co-opted members. The Monitoring Officer also has a statutory responsibility to establish and maintain a register of interests for members and co-opted members of the authority as well as Town and Parish Councils in the district.

A number of home addresses that have been declared by Members have been withheld from publication where the Monitoring Officer has been satisfied that the interest is a sensitive interest in accordance with the provisions of section 32 of the Localism Act 2011.

#### **The Standards Committee**

- 4.2 The role of the Standards Committee is to promote and maintain high standards of conduct by members and co-opted members of the Council and the Town and Parish Councils in the Cherwell district and make recommendations to Council on the adoption, revision or replacement of a code of conduct for members and co-opted members.
- 4.3 The Committee approves and administers the arrangements under which allegations of breach of the code of conduct for members and co-opted members can be investigated and decisions on such allegations can be made. The arrangements set out the process for dealing with complaints of alleged breach of the adopted Code of Conduct by Members at District and Parish level. The

Standards Committee has not had to convene to consider any formal investigations for breaches of the Code of conduct this year.

- 4.4 The Committee Membership comprises 8 members based on proportional representation, with unnamed substitutes.
- 4.5 Independent Persons, appointed by Council, have standing invitations to attend Standards Committee meetings. They have an advisory role and have no voting rights. Independent Persons also play a key role during the process of dealing with complaint of alleged breaches. The Independent Person is consulted by the Monitoring Officer during the procedure of complaints as a second opinion regarding complaints.
- 4.6 The Council currently has two Independent Persons, Tom Edwards and Dr Sadie Reynolds, for Standards who were appointed at Full Council in 2021 and 2022 and their terms of office expires in December 2025. The Council will go through the recruitment process to appoint Independent Person's from December 2025 with the process currently being undertaken. The IPs are consulted on allegations of breaches of the Code of Conduct, at an Initial Assessment stage. The IPs have provided high quality and invaluable input in the last year in this respect.

#### **Local Assessment of Complaints against Councillors**

- 4.7 Under Section 28 of the Localism Act 2011, Council's must have in place arrangements to deal with allegations that an elected or co-opted member of the authority or of a town or parish council within the principal authority's area has failed to comply with the authority's Code of Conduct. The arrangements must set out how allegations are considered and decisions made.
- 4.8 The arrangements for Cherwell District Council were last reviewed in late 2023 and following consideration of the Standards Committee on 31 January 2024, the arrangements were agreed by Council at the 26 February meeting. These arrangements are included in the Council's constitution under part 11a.
- 4.9 The Members' Code of Conduct governs the standards of conduct expected of elected Councillors and this is part 11 of the Council's constitution. Training on the Code of Conduct is provided to Members at the start of the municipal year and is available on the Members' Teams channel.
- 4.10 Town and Parish Council's must have an adopted Code of Conduct. Many Parish Council's in the Cherwell District have adopted the Oxfordshire Councils' model Code of Conduct 2022. This code was drafted by the Monitoring Officers of the principal authorities in Oxfordshire in 2022. It was adopted at the Annual Council meeting on 18 May 2022 as the Code of Conduct for Cherwell District Council Member.
- 4.11 In 2024/25 municipal year, 12 complaints of alleged breach of Code of Conduct were received by the Monitoring Officer. ten complaints were made against Councillors at Town/Parish Council's and two complaints were made against Councillors of Cherwell District Council. These complaints were assessed at the Initial Assessment stage in accordance with the Council's adopted arrangements.

Type of Council	Number of complainants	Number of complaints no breach of the code found so no further action	Number of complaints informal resolution suggested	Number of complaints not proceeded with/withdrawn
<b>District</b>	2	2	0	0
<b>Town/Parish</b>	10	7	1	2

- 4.12 In comparison to the previous years, see table below. The number of complaints at Parish level have increased significantly. This is due to a couple of significant planning related activities that has generated multiple complaints on the same issues. None have progressed beyond the Initial Assessment process.

**Comparison on the number of District and Town/Parish Council complaints received 2019/20 – 2024/25**

Type of Council	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
<b>District</b>	0	0	3	5	6	2
<b>Town/Parish</b>	2	2	3	4	20	10

**Points arising from complaints received**

- 4.13 In relation to the complaint where informal resolution was recommended, the subject member did not agree to carry out the informal resolution recommended. This meant the complaint was to be progressed to an investigation however the subject member resigned as a councillor and it was decided by the Monitoring Officer in consultation with the complainant and Independent Person that it was not appropriate and in not the public's interest that the investigation takes place. No further action was taken.

**Comparison on action taken on complaints received 2019/20 – 2024/2025**

Action	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
<b>Withdrawn/not progressed with</b>	0	0	3	3	4	2
<b>No further action</b>	2	3	3	5	20	9
<b>Informal resolution</b>	0	0	0	1	2	1
<b>Councillor had resigned before assessment so no further action</b>						
<b>Investigation</b>	0	0	0	0	0	0

- 4.14 The 9 complaints were considered to have no further action taken. A trend in complaints received were actions by Members within meeting of the relevant Council. A learning point for Members would be consider language used in meetings and communications and consider how this may be considered by others.

## **Register of Interests**

- 4.15 Following scheduled elections, all elected Members of Cherwell District Council and Members of Parish Councils are required to complete and submit their Register of Interests form within 28 days of taking up office. These have been received for the May 2025 District by-elections and are published on the Council's website. There
- 4.16 District Councillors are reminded to review their interests on a regular basis and to notify the Democratic Services Manager of any amendments.
- 4.17 Town and Parish Councillors are reminded via their Clerks to advise the Monitoring Officer of updates to their Register of Interest forms in order that compliance with the Localism Act 2011 is maintained. Clerks also ensure that councillors elected or co-opted outside of the scheduled election cycle complete and return to the Monitoring Officer's Register of Interest form within 28 days' of taking up office.

## **Gifts and Hospitality**

- 4.18 The Gifts and Hospitality Protocol is incorporated into the Members Code of Conduct and is set out in Part 11 of the Constitution (Code of Conduct).
- 4.19 The Code states that a Councillor must register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt and register with the Monitoring Officer any significant gift or hospitality that they have been offered but have refused to accept.
- 4.20 In the municipal year 2024/25, one declaration of gifts or hospitality by Members were received by the Monitoring Officer. Members have been reminded of the need to declare any gifts or hospitality received in accordance with the adopted Code of Conduct.
- 4.21 Officers are also subject restrictions on those Gifts and Hospitality that are deemed to be acceptable under the revised employee Code of Conduct Policy effective 1 February 2023 following approval by the Personnel Committee on 31 January 2023. In the municipal year 2024/25, the Monitoring Officer received ten declarations of gifts and hospitality by Officers.
- 4.22 The employee Code of Conduct, as well as the Council's anti-bribery policy, sets out that it is a criminal offence to offer, give, receive, or solicit something of value for the purpose of influencing the action of an official in the discharge of their public or legal duties.
- 4.23 The intention of the policy relating to gifts and hospitality is to ensure that the Council can demonstrate that no undue influence has been applied or could be said to have been applied by any resident, service user, supplier or anyone else dealing with the Council and its stewardship of public funds.

## **Local Government and Social Care Ombudsman (LGSCO) Complaints**

- 4.24 The Monitoring Officer is responsible for the administration of complaints made to the Local Government and Social Care Ombudsman.

- 4.25 The LGSCO is the final stage for individual complaints about councils, all adult social care providers (including care homes and home care agencies) and some other organisations providing local public services. They are a free service provided to people who have completed all stages of the Council's own complaints procedure and remain unhappy with the outcome. The LGSCO have guidelines regarding what they can investigate. Complainants must have complained to the Council within 12 months of becoming aware of the matter and been directly affected by the matter resulting in 'personal injustice'. Not all complaints will be investigated, for example if the Ombudsman does not feel they will find fault regarding the Council. Further information is available at: [lgo.org.uk](http://lgo.org.uk)
- 4.26 Each year, the LGSCO issues an Annual Review Report about each Council. This report attached at Appendix 1 details the complaints that were considered by the Ombudsman up to 31 March 2025.
- 4.27 For the period 1 April 2024 to 31 March 2025, seven complaints and enquires against Cherwell District Council were submitted to the LGSCO, the compares to 10 for the period 1 April 2023 to 31 March 2024 and 13 for the period 1 April 2022 and 31 March 2023.
- 4.28 The number of complaints received by service area as categorised by the LGSCO for the period 1 April 2024 to 31 March 2025 are as follows:

<b>By LGSCO Category</b>	<b>Number of complaints received by the LGSCO</b>
Benefits & Tax	4
Planning & Development	1
Environmental Services & Public Protection & Regulation	1
Highways & Transport	1

- 4.29 The LGSCO returned decisions on 10 complaints against Cherwell District Council for the period 1 April 2024 to 31 March 2025. It should be noted that decisions may relate to complaints made in the previous year 2023-2024, investigations may not have been completed on all complaints received during the 2024-2025 period therefore a decision would not have yet been received. The number of complaints received, and decisions made in the one-year period will not always correspond.
- 4.30 The complaint decisions received against Cherwell District Council were categorised by the LGSCO as follows:

<b>By LGSCO Category</b>	<b>Number of complaint decisions by LGSCO</b>
Upheld	1
Referred to the Council for resolution	3
Incomplete/invalid	2
Closed after initial inquires	5

- 4.31 The complaint that was upheld was categorised by the LGSCO as Anti-Social behaviour. The LGSCO decided that the Council were delayed on sending a copy of the case report to the complainant however sufficiently remedied this. As no further fault was found in the matters complained about the report concluded that no further

action should be taken. Please note that this complaint was submitted during 2023/2024 however the decision was received on 17 September 2024.

- 4.32 As detailed in sections 4.27 and 4.28, the LGSCO received seven complaints and enquiries against Cherwell District Council during 2024-2025. For information and comparison, the table below sets out the number of complaints and enquiries received by the LGSCO in the four preceding years.

<b>LGSCO Category</b>	<b>2024/25</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21*</b>
Planning and Development	4	5	2	8	5
Corporate Complaints (i.e. non-social care)	0	0	1	1	3
Environment Services & Public Protection & Regulation	1	3	2	2	2
Benefits & Tax	1	1	7	2	0
Highways & Transport	1	0	0	0	0
Housing	0	1	1	3	0

(\* LGSCO stopped accepting new complaints between March and June 2020)

- 4.33 For information, the following table sets out comparative data on the number of decisions in the preceding years.

<b>LGSCO Decision</b>	<b>2024/25</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21*</b>
Complaints upheld	1	1	1	0	0
Complaints not upheld		0	1	1	3
Referred to the Council for resolution	2	3	4	4	1
Closed after initial Enquiries	5	5	7	9	6
Incomplete/Invalid	2	1	0	1	0
Total decisions	10	10	13	15	10

(\* LGSCO stopped investigating existing cases between March and June 2020)

## 5. Alternative Options and Reasons for Rejection

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: Not to note the report and not to produce a report. There is no duty to produce this report however this report provides transparency regarding the functions of the Monitoring Officer.

## 6 Conclusion and Reasons for Recommendations

- 6.1 This report provides the Committee with information and relevant updates from the Monitoring Officer, including the Members Code of Conduct. It is imperative that members and officers set the ethical tone within the Council and model the behaviours that they expect of themselves and others.

- 6.2 Whilst there has been a higher number of complaints made against Members alleging a breach of the adopted code of conduct, less than a fifth were assessed to find a breach and this demonstrates that the standard of conduct is very good in the district.
- 6.3 The report also provides Members with information with regard to the number of complaints received by the Local Government and Social Care Ombudsman against the Council and the decisions regarding complaints.

## Decision Information

<b>Key Decision</b>	No
<b>Subject to Call in</b>	No
<b>If not, why not subject to call in</b>	N/A
<b>Ward(s) Affected</b>	All

## Document Information

<b>Appendices</b>	
<b>Appendix 1</b>	Local Government and Social Care Ombudsman Annual Report 2024/2025
<b>Background Papers</b>	None
<b>Reference Papers</b>	Arrangements for Local Determination of Allegations of Alleged Breached of the Councillors' Code of Conduct
<b>Report Author</b>	Matthew Swinford, Democratic and Elections Officer
<b>Report Author contact details</b>	<a href="mailto:democracy@cherwell-dc.gov.uk">democracy@cherwell-dc.gov.uk</a> , 01295 221534
<b>Corporate Director Approval (unless Corporate Director or Statutory Officer report)</b>	Report of the Monitoring Officer

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21 May 2025

*By email*

Mr Stewart  
Chief Executive  
Cherwell District Council

Dear Mr Stewart

### **Annual Review letter 2024-25**

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 2025. The information offers valuable insight about your organisation's approach to complaints, and I know you will consider it as part of your corporate governance processes. We have listened to your feedback, and I am pleased to be able to share your annual statistics earlier in the year to better fit with local reporting cycles. I hope this proves helpful to you.

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

In addition, you can find the detail of the decisions we have made about your Council, read the public 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.

In a change to our approach, we will write to organisations in July where there is exceptional practice or where we have concerns about an organisation's 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 16 July 2025, alongside our annual Review of Local Government Complaints.

### **Supporting complaint and service improvement**

In February we published [good practice guides](#) to support councils to adopt our [Complaint Handling Code](#). The guides were developed in consultation with councils that have been piloting the Code and are based on the real-life, front-line experience of people handling complaints day-to-day, including their experience of reporting to senior leaders and elected members. The guides were issued alongside free [training resources](#) organisations can use to make sure front-line staff understand what to do when someone raises a complaint. We will be applying the Code in our casework from April 2026 and we know a large number of councils have already adopted it into their local policies with positive results.

This year we relaunched our popular [complaint handling training](#) programme. The training is now more interactive than ever, providing delegates with an opportunity to consider a complaint from receipt to resolution. Early feedback has been extremely positive with delegates reporting an increase in confidence in handling complaints after completing the training. To find out more contact [training@lgo.org.uk](mailto:training@lgo.org.uk).

Yours sincerely,



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

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This report is public	
Environmental, Social and Governance considerations	
<b>Committee</b>	Accounts, Audit and Risk Committee
<b>Date of Committee</b>	24 September 2025
<b>Portfolio Holder presenting the report</b>	Deputy Leader and Portfolio Holder for Finance, Property & Regeneration, Councillor Lesley McLean
<b>Date Portfolio Holder agreed report</b>	13 August 2025
<b>Report of</b>	Assistant Director of Finance (Section 151 Officer), Michael Furness

## Purpose of report

To update the Accounts, Audit and Risk Committee on the council's position on Environmental, Social and Governance considerations in line with CIPFA recommendations.

## 1. Recommendations

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the contents of this Environmental, Social and Governance (ESG) considerations report.

## 2. Executive Summary

- 2.1 ESG is an area that CIPFA is still working on after the 2022 revised codes. The Treasury Management Practices 2025/26 contains the current update on the developments in the ESG sector which are also laid out in this paper.
- 2.2 While the council is always looking for ways to invest sustainably (or green investments) this must be done within the criteria laid out in the approved Treasury Management Strategy with counterparties that meet the council's investment criteria. Security, liquidity and yield remain the primary investment considerations as required by the Treasury Management Code.

## Implications & Impact Assessments

Implications	Commentary
<b>Finance</b>	There are no financial implications arising directly from this report. Comments checked by: Joanne Kaye, Head of Finance (D151), 13 May 2025
<b>Legal</b>	There are no legal implications arising directly from this report.

	Shiraz Sheikh, Assistant Director of Law and Governance & Monitoring Officer, 2 September 2025			
<b>Risk Management</b>	There are no risk implications arising directly from this report. Julie Miles, Performance Analyst & Developer, 2 June 2025			
<b>Impact Assessments</b>	Positive	Neutral	Negative	Commentary
<b>Equality Impact</b>				N/A
<b>A</b> Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?				N/A
<b>B</b> Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?				N/A
<b>Climate &amp; Environmental Impact</b>				N/A
<b>ICT &amp; Digital Impact</b>				N/A
<b>Data Impact</b>				N/A
<b>Procurement &amp; subsidy</b>				N/A
<b>Council Priorities</b>	N/A			
<b>Human Resources</b>	N/A			
<b>Property</b>	N/A			
<b>Consultation &amp; Engagement</b>	N/A			

## Supporting Information

### 3. Background

#### What is ESG?

- 3.1 ESG are widely accepted measures of sustainability that organisations can use to map out their journey to becoming more sustainable and understand how the transition to a more sustainable economy will impact them. It is also the framework against which an organisation's sustainability credentials, and long-term viability, can be assessed by its most important stakeholders. Like sustainability, the individual elements of E, S and G are interlinked and reflect both the internal changes that organisations can make to positively impact the world, as well as the external factors that may negatively impact them as an organisation.
- 3.2 Environmental: this reflects matters that are focussed on how organisations minimise their impact on the planet. It is not just related to climate change. It also includes energy efficiencies and how to hit net zero, carbon footprints, greenhouse gas emissions, deforestation, biodiversity, waste management and other environmentally sensitive issues.
- 3.3 Social: this reflects how an organisation impacts wider society, as well as its own workplace culture. It can consider internal factors of the organisation such as employee rights, fair pay, anti-corruption, grievance procedures, innovation and research & development and external factors, such as social violations, exposure to child and adult trafficking in its supply chain, customer satisfaction and animal rights.
- 3.4 Governance: is the foundation to realising and incorporating the "E" and "S" into an organisation and how it communicates its credentials. It is also related to corporate governance, such as board and management structures, internal controls, policies & standards, auditing, compliance, remuneration, risk management and the disclosures that form an organisation's ESG strategy that is both robust and transparent.

#### ESG and audit

- 3.5 The National Audit Office Code of Audit Practice applicable to audits of 2020/21 onwards sets out what auditors of local government are required to do to fulfil their statutory responsibilities under the Local Audit and Accountability Act 2014. There is not currently any requirement to audit ESG in local government.
- 3.6 Officers will monitor the outcomes of the Financial Reporting Council (FRC) work, and any additional reporting guidance issued by CIPFA and incorporate best practice into the Council's Statement of Accounts where appropriate.

## **4. Details**

### **ESG and Investments**

- 4.1 The assessment and implementation of ESG considerations are better developed in equity and bond markets than for short-term cash deposits, primarily due to the wider scope of potential investment opportunities. Furthermore, there is a diversity of market approaches to ESG classification, analysis and integration. This means that a consistent and developed approach to ESG for public service organisations, focussed on more typical Treasury-type investments, is currently difficult to achieve. CIPFA, therefore, recommends authorities to consider their credit and counterparty policies in light of ESG information and develop their own ESG investment policies and treasury management practices consistent with their organisation's own relevant policies, such as environmental and climate change policies.
- 4.2 Importantly, CIPFA does not currently expect that any council's ESG policy will currently include ESG scoring or other real-time ESG criteria at individual investment level.

### **Policy on ESG issues**

- 4.3 It is crucial to understand that any ESG policy that is too broad in its approach, could have a material impact on potential counterparties, which could then limit diversification and / or security considerations in investment processes. Furthermore, councils will also need to be clear that when choosing between two counterparties that pass all relevant "security" tests, that the additional implementation of an ESG policy may mean that a lower investment rate is achieved by choosing the counterparty that passes the council's ESG requirements.
- 4.4 Below are typical examples of ESG factors that are considered by Credit Rating Agencies, such as Fitch, Moody's and Standard & Poor's when assigning credit ratings to counterparties. The credit ratings provided by these agencies are also used as the basis for selecting suitable counterparties by Councils.
- Environmental: Emissions and air quality, energy and waste management, waste and hazardous material, exposure to environmental impact.
  - Social: Human rights, community relations, customer welfare, labour relations, employee wellbeing, exposure to social impacts.
  - Governance: Management structure, governance structure, group structure, financial transparency.
- 4.5 This Council is supportive of the Principles for Responsible Investment ([www.unpri.org](http://www.unpri.org)) and will seek to bring ESG factors into the decision-making process for investments. Within this, the council is also appreciative of the Statement on ESG in Credit Risk and Ratings which commits signatories to incorporating ESG into credit ratings and analysis in a systemic and transparent way. As noted above, the council uses ratings from Fitch, Moody's and Standard & Poor's to support its assessment of suitable counterparties. Each of these rating agencies is a signatory to the ESG in credit risk and ratings statement, which is as follows:

"We, the undersigned, recognise that environmental, social and governance (ESG) factors can affect borrowers' cash flows and the likelihood that they will default on their debt obligations. ESG factors are therefore important elements in assessing

the creditworthiness of borrowers. For corporates, concerns such as stranded assets linked to climate change, labour relations challenges or lack of transparency around accounting practices can cause unexpected losses, expenditure, inefficiencies, litigation, regulatory pressure and reputational impacts.

At a sovereign level, risks related to, inter alia, natural resource management, public health standards and corruption can all affect tax revenues, trade balance and foreign investment. The same is true for local governments and special purpose vehicles issuing project bonds. Such events can result in bond price volatility and increase the risk of defaults.

In order to more fully address major market and idiosyncratic risk in debt capital markets, underwriters, credit rating agencies and investors should consider the potential financial materiality of ESG factors in a strategic and systematic way. Transparency on which ESG factors are considered, how these are integrated, and the extent to which they are deemed material in credit assessments will enable better alignment of key stakeholders.

In doing this the stakeholders should recognise that credit ratings reflect exclusively an assessment of an issuer's creditworthiness. Credit rating agencies must be allowed to maintain full independence in determining which criteria may be material to their ratings. While issuer ESG analysis may be considered an important part of a credit rating, the two assessments should not be confused or seen as interchangeable.

With this in mind, we share a common vision to enhance systematic and transparent consideration of ESG factors in the assessment of creditworthiness."

- 4.6 In addition to the underlying integration of ESG factors into creditworthiness considerations by the main rating agencies, the council will continue to evaluate additional ESG-related metric assessments that are available from third parties, as the council does not have the capability to do these ESG-related metric assessments. Once additional assessments have been identified the council could incorporate into its investment process and will update accordingly.
- 4.7 The council will also consider future regulatory changes that may affect providers of ESG ratings and data. The Financial Conduct Authority has stated that it will consult on proposals for the future regulatory regime for these providers once Government has finalised related legislation in 2025.

### **Money Market Funds**

- 4.8 In conjunction with investments in fixed deposits the council uses Money Market Funds (MMF's) to maintain liquidity levels as detailed in the Treasury Management Strategy.
- 4.9 While MMF's domiciled in the UK do not need to be classified, the EU domiciled MMF's are required to have Sustainable Finance Disclosure Regulation (SFDR) classification which fall into the following into three categories:
- Article 6 – funds that do not integrate sustainability into the investment process
  - Article 8 – funds that promote, among other characteristics, environmental or social characteristics, or a combination of those characteristics, provided that

the companies in which the investments are made follow good governance practices

- Article 9 – funds that have sustainable investment as their objective

4.10 The council only uses MMF's of the highest quality and will aim to use funds that are classified as Article 8 or 9 when possible subject to the first three criteria of liquidity, security and yield being achieved.

4.11 Details of the MMF's currently being used are as follows:

<u>Fund name</u>	<u>Fitch Rating *</u>	<u>S&amp;P Rating</u>	<u>Moody's Rating</u>	<u>Domiciled</u>	<u>SFDR classification</u>
CCLA Public Sector Deposit Class 4	AAAmmf			UK domiciled	
Federated Hermes Short-Term GBP Prime Class 3	AAAmmf	AAA		UK domiciled	
Goldman Sachs GBP Liquid Reserves 630	AAAmmf	AAA	Aaa	EU domiciled (Ireland issuer)	Article 8
LGIM GBP Liquidity Class 4	AAAmmf	AAA	Aaa	EU domiciled (Ireland issuer)	Article 8
Northern Trust GBP Cash Class F	AAAmmf	AAA	Aaa	EU domiciled (Ireland issuer)	Article 8

\*Fitch AAA-mmF definition: Extremely strong capacity to achieve money market fund's investment objective of preserving principal and providing shareholder liquidity through limiting credit, market and liquidity risk.

## 5. Alternative Options and Reasons for Rejection

5.1 The nature of this report is such that alternative options are not appropriate. It is an option to request further information.

## 6 Conclusion and Reasons for Recommendations

6.1 This report details the council's approach to ESG's as a fourth priority of Treasury Management after security, liquidity and yield.

### Decision Information

<b>Key Decision</b>	N/A
<b>Subject to Call in</b>	N/A
<b>If not, why not subject to call in</b>	N/A
<b>Ward(s) Affected</b>	N/A



## Document Information

<b>Appendices</b>	
<b>Appendix 1</b>	None
<b>Background Papers</b>	None
<b>Reference Papers</b>	Environmental, Social and Governance Principles Report to Executive, 3 April 2023 <a href="https://modgov.cherwell.gov.uk/documents/s52635/ESG%20Report%20Final.pdf">https://modgov.cherwell.gov.uk/documents/s52635/ESG%20Report%20Final.pdf</a>
<b>Report Author</b>	Janet du Preez – Finance Business Partner – Treasury and Insurance
<b>Contact details</b>	<a href="mailto:janet.du-preez@cherwell-dc.gov.uk">janet.du-preez@cherwell-dc.gov.uk</a> 01295 221606
<b>Corporate Director Approval (unless Corporate Director or Statutory Officer report)</b>	S151 Officer Michael Furness <a href="mailto:michael.furness@cherwell-dc.gov.uk">michael.furness@cherwell-dc.gov.uk</a> 15 May 2025

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<p><b>This report is public</b></p> <p><b>Appendix 1 to the report is exempt from publication by virtue of paragraph 3 of Schedule 12A of the Local Government Act 1972</b></p>	
<p><b>Support to Subsidiaries</b></p>	
<b>Committee</b>	Accounts, Audit and Risk Committee
<b>Date of Committee</b>	24 September 2025
<b>Portfolio Holder presenting the report</b>	Deputy Leader and Portfolio Holder for Finance, Property & Regeneration Councillor Lesley McLean
<b>Date Portfolio Holder agreed report</b>	15 September 2025
<b>Report of</b>	Assistant Director of Finance (Section 151 Officer)

## Purpose of report

To inform the Committee of the overall level of support provided to the council's subsidiaries and how this is considered as part of the external audit.

### 1. Recommendations

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the report and raise any queries on the exempt appendix.

### 2. Executive Summary

- 2.1 The council has several subsidiaries which are consolidated into its Group Accounts. Each of these subsidiary companies are required to be audited externally and each audit requires a Letter of Support from the council as Parent. The Letter of Support is a document which demonstrates that the Parent will ensure its subsidiaries are able to meet their liabilities and are relied upon by the subsidiary's auditors in determining the Going Concern status of the company. A Going Concern is a company which is financially stable enough to meet its obligations and continue to trade for the foreseeable future.
- 2.2 The council also needs to demonstrate its status as a Going Concern to its external auditors. Having a robust understanding of its financial commitments is crucial in assessing whether the council has the financial security to support itself and its subsidiaries.
- 2.3 The council undertakes an exercise annually to demonstrate that the level of financial support extended to its subsidiaries does not put the council in an adverse financial position.

Implications & Impact Assessments

<b>Implications</b>	<b>Commentary</b>
<b>Finance</b>	There are no financial implications arising directly from this report. Lynsey Parkinson, Strategic Finance Business Partner, 13 Aug 2025
<b>Legal</b>	There are no new legal implications arising directly as a result of this report. Denzil Turbervill, Head of legal (DMO), 15 Sept 2025
<b>Risk Management</b>	There are no new risk management implications to the Council arising directly from this report. In the case of any new risks arising in the future, these will be managed through the service Operational Risk and escalated to the Leadership Risk Register as and when appropriate. Celia Prado-Teeling, Performance and Insight Team Leader, 15 Sept 2025
<b>Equalities Implications</b>	There are no equalities implications arising directly from this report. Celia Prado-Teeling, Performance and Insight Team Leader, 15 Sept 2025

## Supporting Information

### 3. Background

- 3.1 Demonstrating that the council is a Going Concern is increasingly important to the council's external auditors, and auditors across all sectors, due to the economic climate. Those charged with governance are responsible for assessing the council's status as a Going Concern and part of how that is done is by preparing detailed forecasts which reflect potential scenarios and the organisation's plans to deal with them.

### 4. Details

- 4.1 For the 2024/25 assessment of Going Concern as part of the external audit of the 2024/25 Statement of Accounts, as in previous years, the council will provide a detailed cashflow forecast with assumptions of its own cash in- and outflows. This forecast will then test for sensitivities to expected cash inflows (e.g. 5% reduction in Council Tax collection) and outflows (e.g. a subsidiary requiring financial assistance).
- 4.2 The external auditors are keen to determine what the overall cash position of the council would be if all of the identified risks happened on the same day; could the council manage financially? Section 2 of Appendix 1 details the level of support committed to the council's subsidiaries in their Letters of Support and quantifies, where possible, the level of financial exposure this entails. Each is then assessed for its potential impact on the council's cashflow and the likelihood of the council being called on to step in. The document then details the mitigations and governance arrangements the council has in place to manage the risk.

- 4.3 Section 3 of the Appendix assesses the ability of the council to cope financially with the worst-case scenario which consists of a selection of the identified risks occurring on the day the council is forecasting its lowest cash position. This scenario results in the council being required to borrow in the short term to manage its cashflow, but comfortably within the limits which were set as part of the Capital Strategy approved by Council in February 2025.
- 4.4 The document that is Appendix 1 has now become an integral part of the council's Going Concern assessment and will continue to be regularly updated and brought to this committee as part of the governance and mitigation to which it refers. It is also used to ensure the borrowing boundaries in the Capital Strategy are set appropriately.

## 5 Alternative Options and Reasons for Rejection

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: This report is submitted for noting. Members can ask for additional information.

## 6 Conclusion and Reasons for Recommendations

- 6.1 The information in exempt Appendix 1 summarises the support the council has extended to its subsidiaries. It is important that the Committee is aware of the level of support extended in order to ensure good governance, manage risk and to inform decision making.

## Decision Information

<b>Key Decision</b>	N/A
<b>Subject call in</b>	N/A
<b>If, not why not</b>	N/A
<b>Ward(s) Affected</b>	All

## Document Information

<b>Appendices</b>	
<b>Appendix 1</b>	Exempt – Support to Subsidiaries
<b>Background Papers</b>	None
<b>Reference Papers</b>	None
<b>Report Author</b>	Joanne Kaye, Head of Finance (D151)

<b>Contact details</b>	<a href="mailto:joanne.kaye@cherwell-dc.gov.uk">joanne.kaye@cherwell-dc.gov.uk</a> 01295 221545
<b>Corporate Director Approval (unless Corporate Director or Statutory Officer report)</b>	Report of Section 151 Officer

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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## Accounts, Audit and Risk Committee

### Work Programme 2025/26

Date	Agenda Items
19-Nov-25	Risk Monitoring Report - Q2 2025/26 Counter Fraud Update Internal Audit Progress Update Health & Safety Q2 report Final Accounts 2024/25 External Audit final report Draft Risk Strategy and Guidance Financial Management Code Update Treasury Management Q2 Update Work Programme Update
14-Jan-26	Treasury Management Q3 Update Capital and Investment Strategy and Draft Treasury Management Strategy 2024/25 AGS 2024/25 Actions Update Local Code of Corporate Governance Housing Benefit Subsidy Audit 2022/23 Work Programme Update Chief Internal Auditor - Private Session External Auditor - Private Session
18-Mar-26	Counter Fraud Update Housing Benefit Risk Based Verification Policy Counter Fraud Work Programme 2026/26 Internal Audit Work Programme 2026/27 AGS 2025/26 Annual Report of AARC Accounting Policies 2025/26 Health & Safety Q3 report External Audit Plan 2025/26 Risk Monitoring Report Q3 Work Programme Update

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