

Agenda



Listening Learning Leading



**Vale
of White Horse**
District Council

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Date: 7 October 2024

Website: www.southoxon.gov.uk www.whitehorsedc.gov.uk

A MEETING OF THE

Joint Audit and Governance Committee

WILL BE HELD ON TUESDAY 15 OCTOBER 2024 AT 6.30 PM

MEETING ROOM 1, ABBEY HOUSE, ABBEY CLOSE, ABINGDON, OX14 3JE

To watch this virtual meeting, follow this link to the council's [YouTube channel](#).

Members of the Committee:

South Oxfordshire District Council
Mocky Khan (Co-Chair)
Emily Smith (Co-Chair)
Peter Dragonetti
Leigh Rawlins
Tony Worgan

Vale of White Horse District Council
Emily Smith (Co-Chair)
Oliver Forder
Judy Roberts
Andrew Skinner

Preferred Substitutes:

South Oxfordshire District Council
James Barlow
David Bretherton
Sam Casey-Rerhaye
Katharine Keats-Rohan
Axel Macdonald
Denise Macdonald
Jo Robb
David Turner

Vale of White Horse District Council
Andy Cooke
Eric de la Harpe
Jenny Hannaby
Mike Pighills

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1 Chair's announcements

To receive any announcements from the chair and general housekeeping matters.

2 Apologies for absence

To record apologies for absence and the attendance of substitute members.

3 Minutes (Pages 5 - 7)

To adopt and sign as a correct record the Joint Audit and Governance Committee minutes of the meeting held on 26 September 2024.

4 Declarations of interest

To receive any declarations of disclosable pecuniary interests and any conflicts of interest in respect of items on the agenda for this meeting.

5 Urgent business

To receive notification of any matters which the chair determines should be considered as urgent business and the special circumstances which have made the matters urgent.

6 Public participation

To receive any questions or statements from members of the public that have registered to speak.

7 Treasury management - ESG Investment Review (Pages 8 - 11)

To receive the report from the Head of Finance.

To present to Joint Audit and Governance Committee the Environmental, Social and Governance (ESG) investment reviews undertaken by Link Treasury Services for the councils and to seek recommendations from the committee to the Head of Finance for consideration in the preparation of the treasury management strategies for 2025/26.

If the committee would like to discuss matters contained in the confidential appendices, it will be necessary to go into confidential session.

RECOMMENDATION:

Joint Audit and Governance Committee is recommended to consider the Environmental, Social and Governance (ESG) investment review reports by Link Treasury Services and make recommendations to the Head of Finance for consideration in the preparation of the councils' treasury management strategies for

2025/26.

8 Annual complaints report (Pages 12 - 68)

To receive the report from the Head of Corporate Services.

The purpose of the report is to provide a review of formal complaints the councils received during 2023-24 which were considered under the corporate complaints' procedure.

RECOMMENDATIONS:

That the committee notes:

- (a) the formal complaints received in 2023-24 and the councils' performance in responding against timescales set out in our Corporate Complaints Policy and Procedure as shown in **Appendix 1**
- (b) the complaints received by the Local Government & Social Care Ombudsman relating to the councils in 2023-24 as shown in **Appendix 2**
- (c) the councils' self-assessment as required by the Housing Ombudsman code of practice as shown in **Appendix 3**
- (d) the revised Corporate Complaints Policy & Procedure as set out in **Appendix 4**.

9 Treasury management outturn report - 2023/24 (Pages 69 - 89)

To receive the report from the Head of Finance.

The report provides details of the treasury activities for the financial year 2023/24.

RECOMMENDATIONS:

That Joint Audit and Governance Committee:

- a) notes the treasury management outturn report 2023/24,
- b) considers whether it is satisfied that the treasury activities are carried out in accordance with the treasury management strategy and policy, and
- c) make any comments and recommendations to Cabinets as necessary.

10 2023/24 Annual Joint Audit and Governance Report to Council (Pages 90 - 96)

To receive the report from the Head of Finance.

In accordance with the Chartered Institute for Public Finance and Accountancy (CIPFA) Position Statement: Audit Committees in Local Authorities and Police, it is recommended practice for an annual public report to be produced demonstrating how the Joint Audit and Governance Committee has discharged its responsibilities.

RECOMMENDATION:

Joint Audit and Governance Committee is recommended to review the draft report attached at Appendix 1 which outlines the committee's activity during 2023/24, agree any amendments and finalise in preparation for presentation to Council meetings by the respective co-chair of Joint Audit and Governance Committee.

11 Work Programme (Pages 97 - 103)

To note the committee's work programme.

12 Exclusion of the public

To consider whether to exclude members of the press and public from the meeting for the following items of business under Section 12A of the Local Government Act 1972 as amended on the grounds that:

- (i) It is likely that there will be disclosure of exempt information as defined in paragraph 3 of Schedule 12A, and
- (ii) the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

13 Confidential - Treasury management - ESG Investment Review Appendices (Pages 104 - 164)

To note the reports from the council's treasury advisors Link Treasury Services (Link).

Vivien Williams
Head of Legal and Democratic (Interim)

Minutes



OF A MEETING OF THE

Joint Audit and Governance Committee

HELD ON THURSDAY 26 SEPTEMBER 2024 AT 6.30 PM
MEETING ROOM 1, ABBEY HOUSE, ABBEY CLOSE, ABINGDON,
OX14 3JE

Present in the meeting room

Members:

South Oxfordshire District Councillors: Peter Dragonetti, Axel Macdonald, Leigh Rawlins and Tony Worgan

Vale of White Horse District Councillors: Oliver Forder, Mike Pighills, Judy Roberts and Andrew Skinner

Independent member: Mike Boon

Officer: Steven Corrigan (Democratic Services Manager)

Remote attendance:

Officers: Simon Hewings (Head of Finance), Susie Royse (Broadcasting Officer)

71 Chair's announcements

The chair welcomed everyone to the meeting, outlined the procedure to be followed, and advised on the emergency evacuation arrangements.

72 Election of chair

Councillor Oliver Forder was elected Chair for this meeting in the absence of both co-chairs.

73 Apologies for absence

Apologies for absence were received from Councillor Mocky Khan, with Councillor Axel Macdonald attending as substitute, and Councillor Emily Smith, with Councillor Mike Pighills attending as substitute.

74 Minutes

RESOLVED: to approve the minutes and the confidential minutes of the meeting held on 9 July 2024 as a correct record and agree that the Chair signs them as such.

75 Declarations of interest

There were no declarations of interest.

76 Urgent business

There was no urgent business.

77 Public participation

There was no public participation.

78 Statement of accounts 2022/23

The committee considered the report of the head of finance on the process of finalising the 2022/23 Statement of Accounts, including the Annual Governance Statements.

Simon Hewings, Head of Finance, introduced the report and provided an update on the situation regarding the external audit of the 2022/23 accounts. He advised that the previous government had announced a plan to get local audit back on track, and this included “backstop” dates for audits of prior year accounts by which audits had to be completed, or the audit of the accounts would be “disclaimed” by the auditors. As set out in the letter from the Ministry of Housing, Communities & Local Government, attached to the report, the new government had effectively reconfirmed the plan initiated by the previous government but, due to the general election, the backstop date for 2022/23 and earlier accounts had slipped and was now 13 December 2024, subject to the necessary legislation.

The backstop date originally announced for the accounts for the financial years 2022/23 and before was 30 September 2024. The only South and Vale accounts caught by this backstop were the 2022/23 accounts, and therefore an additional meeting of this committee was arranged for this evening to receive and agree these accounts.

Following discussions with EY, their intention was to issue a disclaimed opinion on the 2022/23 accounts of both councils which would mean the audit of the accounts would be very limited with no detailed audit testing of account balances and limited to work required under auditing standards, and reviewing the councils’ approach to ensuring economy, efficiency and effectiveness. This suggested approach, whilst considerably different from normal practice, was the mechanism by which the government was trying to facilitate the clearing of the backlog.

In response to questions the head of finance confirmed that a significant number of local authorities were impacted by the backlog and would be receiving disclaimed opinions. He considered that, whilst far from ideal, that there were limited risks and that if any issues were identified these could be brought to a committee meeting prior to the deadline. The main risk would be that without a detailed audit the starting balance for future audits could be incorrect. Officers were confident in the figures provided in the accounts. Previous points identified by the auditors included the valuations of council owned property and an understatement of the value of Community Infrastructure Levy funds. Both the Statement of Accounts and Annual Governance Statements had been published on the council websites and the required public inspection period had passed.

Committee members expressed the view that, in the circumstances, the proposed approach was both pragmatic and sensible to address the audit backlog. Views were expressed regarding the need for reform of the audit regime to reduce the scale of the audits to specific areas. The committee noted that the backstop date for the approval of the 2023/24 statement of Accounts was 28 February 2025 and that an additional meeting of the committee would be arranged prior to this deadline. Due to the tight deadline the view was expressed that there was potential for a further disclaimed opinion on the 2023/24 accounts.

RESOLVED:

1. To note the report.

South Oxfordshire District Council **RESOLVED:** to

1. To receive the 2022/23 Statement of Accounts for South Oxfordshire District Council and to authorise to the Head of Finance in consultation with the co-chairs to approve the accounts following the conclusion of the external audit,
2. To approve the 2022/23 Annual Governance Statements, which form part of the statement of accounts, and
3. To authorise the Head of Finance, in consultation with the co-chairs, to sign the letters of representation required as part of the 2022/23 external audit process.

Vale of White Horse District Council **RESOLVED:** to

1. To receive the 2022/23 Statement of Accounts for Vale of White Horse District Council and to authorise to the Head of Finance in consultation with the co-chairs to approve the accounts following the conclusion of the external audit,
2. To approve the 2022/23 Annual Governance Statements, which form part of the statement of accounts, and
3. To authorise the Head of Finance, in consultation with the co-chairs, to sign the letters of representation required as part of the 2022/23 external audit process.

79 Work Programme

The committee considered it's work programme. The committee noted that the following items would be considered at an additional meeting scheduled for 25 November 2024:

- Internal audit update report - Q2 review
- Corporate risk review
- Review of the Joint Audit and Governance Committee's Terms of Reference

In addition, the committee noted that an additional meeting would be required in February 2025 to approve the Statement of Accounts 2023/24 by the deadline of 28 February 2024.

RESOLVED: to note the work programme with the updates as set out in the minutes of the committee meeting of 26 September 2024.

The meeting closed at 7.08pm
Chair

Date

Joint Audit and Governance Committee



Report of Head of Finance

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To: Joint Audit and Governance Committee

DATE: 15 October 2024

Treasury management: Environmental, Social and Governance investment review

Recommendation

Joint Audit and Governance Committee is recommended to consider the Environmental, Social and Governance (ESG) investment review reports by Link Treasury Services and make recommendations to the Head of Finance for consideration in the preparation of the councils' treasury management strategies for 2025/26.

Implications (further detail within the report)	Financial	Legal	Climate and Ecological	Equality and diversity
	Yes	Yes	Yes	Yes
Signing off officer	Simon Hewings	Pat Connell	Jessie Fieth	Ruth Lewin-Leigh

Purpose of Report

1. To present to Joint Audit and Governance Committee the Environmental, Social and Governance (ESG) investment reviews undertaken by Link Treasury Services for the councils and to seek recommendations from the committee to the Head of Finance for consideration in the preparation of the treasury management strategies for 2025/26.

Strategic Objectives

2. Managing the finances of the authorities in accordance with their treasury management strategies will help to ensure that resources are available to deliver services and meet the councils' strategic objectives.

Background

3. Treasury management in local authorities is defined as:

“The management of the local authority’s borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”

4. For local authority treasury management activity, guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) requires councils to prepare and approve an annual treasury management strategy. Such strategies are required to prioritise security, liquidity, and then yield in that order of importance when considering investment decisions.
5. In recent years, there has been much discussion on the extent to which consideration can and should be given to ESG factors in treasury management decision-making. Whilst CIPFA guidance remains clear that security, liquidity and yield remain the primary considerations, there is clearly an appetite in many councils such as South and Vale to identify where ESG factors can be appropriately considered in decision making, noting the regulatory framework which governs treasury activity.
6. In February 2024, alongside the approval of the treasury management strategies for both councils, the Section 151 Officer confirmed that he would conduct a review of investment options with the council's treasury advisors Link Treasury Services (Link) and, in line with the Constitution, report to Joint Audit and Governance Committee. The review would include the latest analysis on environmental, social and governance investment options.
7. Link have now undertaken their reviews and their findings are shown at Appendix 1 for South, and Appendix 2 for Vale. In summary, Link have confirmed that both councils' treasury management activity is compliant with UK legislation, and both councils' investment activity is being undertaken in line with the ESG Policy approved as part of the 2024/25 Treasury Management Strategy. Link's review makes the following recommendations for officers to consider in drafting future treasury management strategies:
 - To consider giving greater consideration to ESG factors in any future Money Market Fund selection process,
 - To consider remove any counterparties that fail to meet a minimum ESG “rating” requirement, for example exclude entities rated below CIS-3 by Moody's, ie those entities where ESG considerations have an impact on the current credit rating of an entity,
 - To consider how to improve monitoring of ESG factors relating to investments,

- SOUTH ONLY – to consider whether the council’s unit trust investment remains appropriate, or whether an alternate investment approach should be followed.
8. Committee members are invited to consider the Link reports and recommendations, and to make recommendations to the Head of Finance for consideration in the preparation of the councils’ treasury management strategies for 2025/26.

Financial Implications

9. There are no direct financial implications arising from this report. Recommendations from committee members may have financial implications that will need to be considered in preparing future treasury management strategies.

Legal Implications

10. Recommendations for changes to the councils’ treasury management strategies must ensure that compliance with the CIPFA Code of Practice for Treasury Management in the Public Services and the MHCLG Local Government Investment Guidance is maintained.

Climate and ecological impact implications

11. In order to comply with treasury management professional guidance, the councils’ investments must prioritise security, liquidity and yield in that order. As discussed in this report, ESG factors represent a fourth consideration in the decision making process and any recommendations for changes by members of the committee will need to be considered in the context of the need to comply with the priorities outlined in the professional guidance.
12. As noted in the reports, the council’s current approach is compliant with both legislation, as well as the councils own Ethical Statements. Further to this position, the reviews are the start of a process to reduce, where possible, direct or indirect investments by the councils that have a potential association with enterprises which have negative impacts on the environment and ecosystems, whilst complying with treasury management guidance. Implementation of the report recommendations should help reduce the council’s association with activities that are not aligned with reducing greenhouse gas emissions and reaching our net zero targets.
13. There is also an opportunity for the councils to consider the options for proactively supporting positive environmental action through investment, for example the rollout of net zero carbon technologies, though such investment may fall outside of treasury management activity as defined in treasury management guidance and considered in this report.
14. As agreed with the climate team, use of the climate impact assessment tool is not suitable for this report.

Equalities implications

15. There are no equalities implications arising from this report.

Risks

16. To manage the risk associated with treasury management activity, the councils are required to operate within the treasury limits and prudential indicators set out in their treasury management strategies. As such, maintaining the security of principal amounts remains the primary objective of the strategies.

Other Implications

17. None

Conclusion

18. Link has identified a number of actions that the councils' could take to further include ESG considerations in treasury management activity. Committee members are invited to consider these and make recommendations to the Head of Finance as part of preparing the councils' 2025/26 treasury management strategies.

Background Papers

None.

Joint Audit and Governance Committee



Report of Head of Corporate Services

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To: Joint Audit and Governance Committee

DATE: 15 October 2024

Annual Complaints Report 2023-2024

Recommendations:

That the committee notes:

- (a) the formal complaints received in 2023-24 and the councils' performance in responding against timescales set out in our Corporate Complaints Policy and Procedure as shown in **Appendix 1**
- (b) the complaints received by the Local Government & Social Care Ombudsman relating to the councils in 2023-24 as shown in **Appendix 2**
- (c) the councils' self-assessment as required by the Housing Ombudsman code of practice as shown in **Appendix 3**
- (d) the revised Corporate Complaints Policy & Procedure as set out in **Appendix 4**.

Implications	Financial	Legal	Climate and Ecological	Equality and diversity
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(further detail within the report)	No	Yes	No	No
Signing off officer				

Purpose of Report

1. The purpose of this report is to provide a review of formal complaints the councils received during 2023-24 which were considered under the corporate complaints’ procedure.
2. In addition, this report provides the Committee with an overview of new Codes of Practice on complaints handling published by the Local Government and Social Care Ombudsman (LGSCO) and the Housing Ombudsman (HO).
3. The councils, as they are now registered as social landlords, are now required to comply with the statutory Code of Practice from the HO. Whilst not mandatory the LGSCO Code is recognised as good practice. The report outlines work underway to ensure that the councils can fully comply with the new Codes of Practice, including the outcome of our first self-assessment carried out under the HO Code.
4. Resulting from adopting the new Codes amendments have been made to the councils’ Corporate Complaints Policy and Procedure.

Strategic Objectives

5. This report sets out how the councils are adapting their complaints handling processes to ensure that we continue to do so in line with best practice on complaints handling, and reviews formal complaints received by the councils. It therefore underpins all our Corporate Plan objectives; and makes a specific contribution to *Working in an open and inclusive way (Vale)* and *Openness and accountability (South)*.

Background

6. In early 2024, both the LGSCO and the HO published new Codes of Practice in relation to handling of formal complaints. The HO code is a statutory code meaning that the councils, as social landlords, must comply with its provisions. The LGSCO code is discretionary, however it sets out current good practice on complaint handling, and the Ombudsman has indicated that they will take it into account in considering complaints which are subsequently referred to them. As the codes are very similar, officers have adopted both, so we have one way of working for all complaints in future.

Complaints and Compliments in 2023-24

7. The number of complaints received by each council during 2023-24 was as follows:

South Oxfordshire District Council

During 2023-24, South received 64 stage one complaints, which is a decrease of 39 on the previous year. This represents an overall decrease of nearly 38 per cent. The noticeable difference is the decrease in stage one complaints received by Finance from 64 in 2022-23 to 26 in 2023-24. The number of complaints referred to stage two has increased by one to 20 during 2023-24.

Vale of White Horse District Council

Vale also received fewer stage one complaints in 2023-24 compared with previous years, with 75 complaints compared to 84 in 2022-23. Again, the noticeable difference is the decrease in complaints received by Finance from 42 in 2022-23 to 34 in 2023-24. A total of 14 complaints were referred to stage two, which is a decrease by one on the previous year. The percentage of complaints referred to stage two has reduced 20 per cent, which is 1 per cent less than the previous year 2022-23.

Compliments

8. We have recently introduced a new facility on our websites for residents to provide comments and compliments should they wish to do so. This will enable us to record compliments received council-wide and provide balance in future reporting of customer feedback. Where compliments have been received and recorded via the Customer Service team during 2023-24 these are included, with more detail on the complaints received at **Appendix 1**.

Complaints referred to the Ombudsman

9. The LGSCO received eight complaints relating to South, which is a decrease of three on the previous year. None of these complaints were upheld, the Ombudsman closed all eight after initial enquiries.

For Vale a total of three complaints were referred to the Ombudsman, a decrease of one on the previous year. All three were closed after initial enquiries.

During 2023-24 the councils did not receive any complaints from the HO.

The annual letters from the LGSCO are attached at **Appendix 2**. The annual letters are also published on the LGSCO's website at: lgo.org.uk.

The new Codes of Practice

10. Officers' have completed an assessment of the HO's new Code of Practice and have considered this along with the findings of recent internal audits of our complaint handling. We have also reviewed the LGSCO code ahead of conducting a formal self-assessment which will be reported in next year's annual report. This assessment shows that there are several areas where our current practice varies from that recommended by the new Codes; the key changes are examined below. Many of the new provisions can be addressed with relatively minor changes to policy, processes, or staff training. More significant changes are required to comply with provisions on reporting, and on complaint handling by our third-party contractors.
11. The main changes for the councils existing policy and process relate to the definition of a complaint and who deals with which stage; removing 'informal complaints'; timescales for responding to complaints; and extra requirements on reporting, monitoring, and learning from complaints received.
12. Fundamental to implementing the Codes, is being clear on what constitutes a 'service request' and what is a 'complaint'. The definition used by the LGSCO, and the HO is as follows:

A service request may be defined as:

“a request that the organisation provides or improves a service, fixes a problem or reconsiders a decision”.

A complaint may be defined as:

“an expression of dissatisfaction, however made, about the standard of service, actions or lack of action by the organisation/Landlord, its own staff, or those acting on its behalf, affecting an individual/a resident or group of individuals/residents.”

Implications for the councils' complaint handling

13. For services provided by the councils directly the above definitions are widely understood and used. It is more complex when services are provided by third party contractors on the councils' behalf. The nature of a service request differs depending upon the service concerned. Some teams have already worked with contractors to define what constitutes a service request for them, and to agree points at which a request is escalated to the council team as a complaint, and we will now be replicating this practice across all teams.
14. The new Codes are explicit that complainants should only ever have to go through two stages of any complaints process, this includes any stages which are handled by contractors or partners.
15. In future service teams will consider anything deemed not to be a 'service request' as a stage 1 complaint and the relevant service manager will respond having sought input from the contractor. Where a complaint is escalated to stage 2, the relevant Head of Service will provide a response as they do currently.
16. The other main change required is around timescales for responding to complaints. The Codes states that a stage 1 complaint should be acknowledged within 5 working days of receipt and responded to within 10 working days of the acknowledgement (currently our policy is to acknowledge within 1 working day and respond within 15 working days). Any extension should be no more than 10 working days without good reason.
17. At stage 2 acknowledgment should be within 5 working days and response within 20 working days of that acknowledgement, again extensions should not be more than 20 working days without good reason (also 1 working day and 15 working days in our current policy).
18. More subtly we need to reflect in our policy that we will consider new complaints made whilst stage 1 is under consideration, within the stage 1 response unless: the stage 1 response has been provided, the new issues are unrelated to the issues already being considered, or it would unreasonably delay a response; in which case a new complaint should be logged.
19. The new Codes put much greater emphasis on evidenced learning from complaints, and on tracking actions arising from complaints to demonstrate both learning and change, as part of an open and transparent complaints culture. There are also requirements for reporting on complaints we refuse to consider and our reasons for

refusal; actions taken to address issues raised in complaints, subsequent learning, service improvements and trends over time. Actions need to be tracked to their conclusion and complainants notified once they've been completed.

20. Any restrictions on complainants in place i.e. under our Vexatious and Unreasonable Complainant Behaviour Policy will need to be reviewed regularly and this Policy will also need to be updated to reflect provisions of the new Codes.
21. In addition, the Codes advocate more regular and in-depth reporting to the appropriate portfolio holders on the volume, categories, and outcomes of complaints; and regular reviews of issues and trends arising from complaint handling.
22. Specifically, we are now required to complete an annual self-assessment of how our complaints handling complies with the Codes. Our Corporate Complaints team has been working with the Housing Compliance team on the HO Code. Our completed self-assessment is attached at **Appendix 3**.
23. To respond to the changes required in the HO and LGSCO codes we have amended our Corporate Complaints Policy & Procedure which is attached at **Appendix 4**. For ease of reading all substantive changes are highlighted within the appendix.

Financial Implications

24. Where considered appropriate given the specific circumstances surrounding a formal complaint, a head of service may authorise a compensation payment to the complainant; there are no financial implications arising directly from this report.

Legal Implications

25. This report sets out the implications of complying with the new HO and LGSCO Codes of Practice on Complaint Handling and how the councils will ensure full compliance with the Codes. It is therefore managing the risk of challenge from the Ombudsman or findings against the councils in relation to the way we respond to complaints.

Climate and ecological impact implications

26. This report is provided for information only and has no climate and ecological impact implications.

Equalities implications

27. This report is for information only and therefore there are no equalities implications.

Risks

28. It is important that the councils have a robust and efficient complaints system in place to ensure that members of the public receive clear and fair responses to their queries

and concerns; and to have oversight and review of the process. This provides transparency for customers and manages reputational risk.

Conclusion

29. This report sets out a review of formal complaints received during 2023-24. The Committee is asked to review complaints received, and response times. Committee is asked to comment on the self-assessment carried out in line with the requirements of the HO. The Committee is also asked to note the change in policy, practice, and processes through the adoption of the new Codes from the HO and LGSCO.

Background Papers

LGSCO, Complaint Handling Code
HO Service, Complaint Handling Code

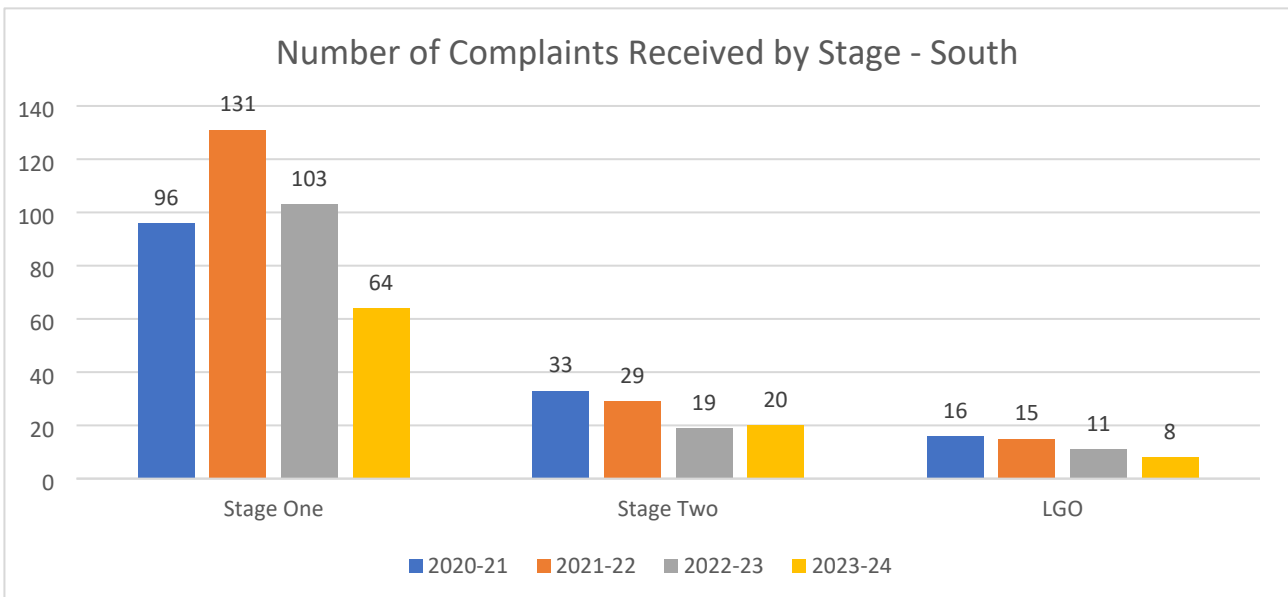
Appendix 1

Complaints And Compliments, 2023-2024

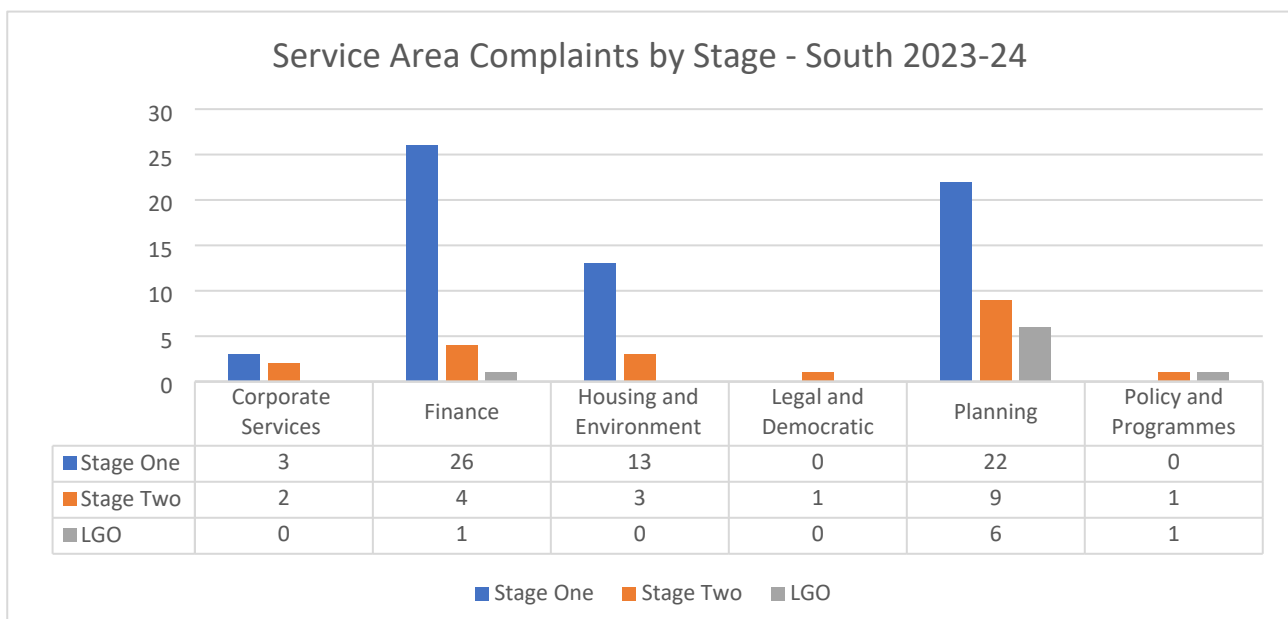
South Oxfordshire District Council

Number of formal complaints received and response within 15 working days.

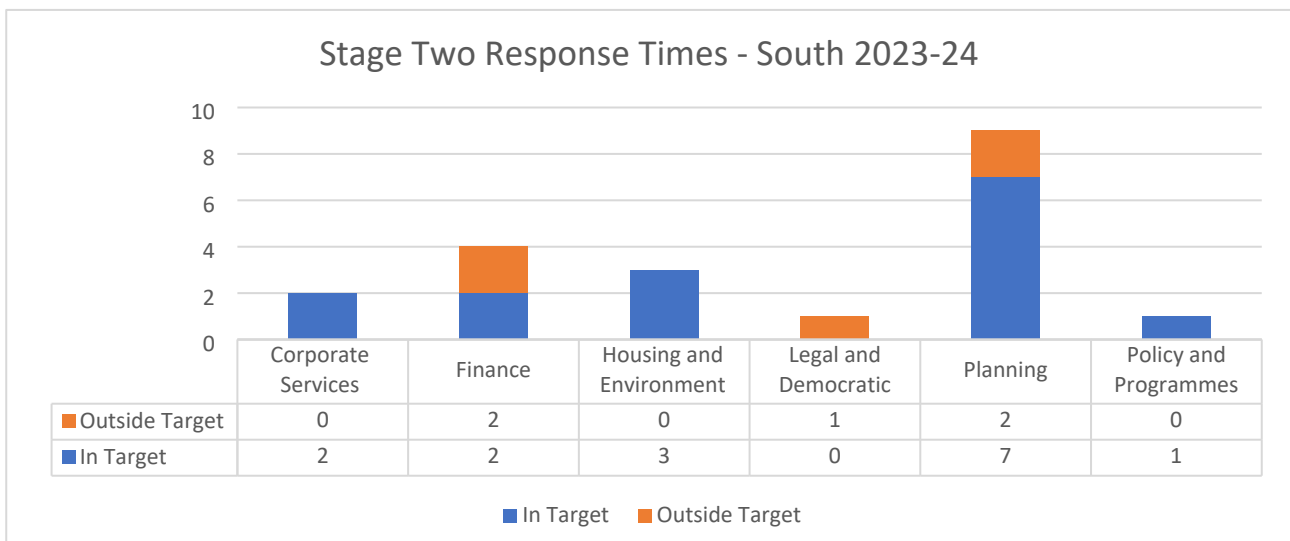
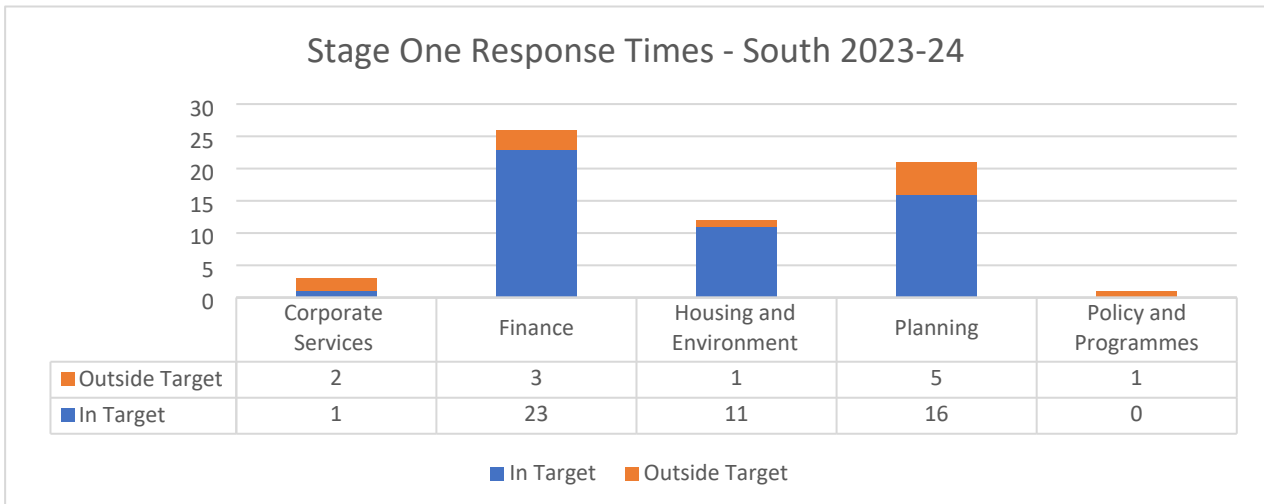
1. The following charts show the number of complaints received at each stage of the process over the past three completed years. The number of stage one complaints has seen a significant decrease. Note: the unusually high number in 2021/22 were due to legacy issues from Covid.



The chart below shows the number of complaints received in 2023-24 for each service area at each stage of the complaints process. As in previous years the highest number of stage one complaints relate to council tax/benefits, planning and housing.



2. The following charts show service area performance in providing a stage one response within 15 working days. We achieved the target for 81% of stage one responses and 75% of stage two.



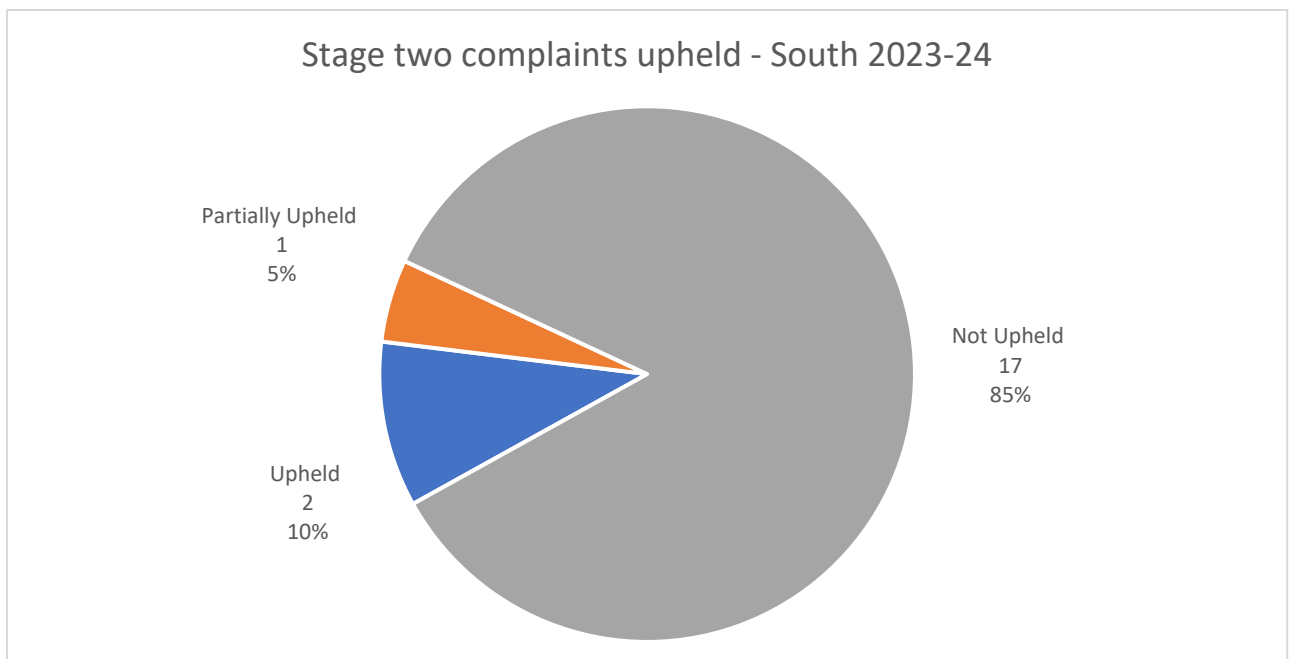
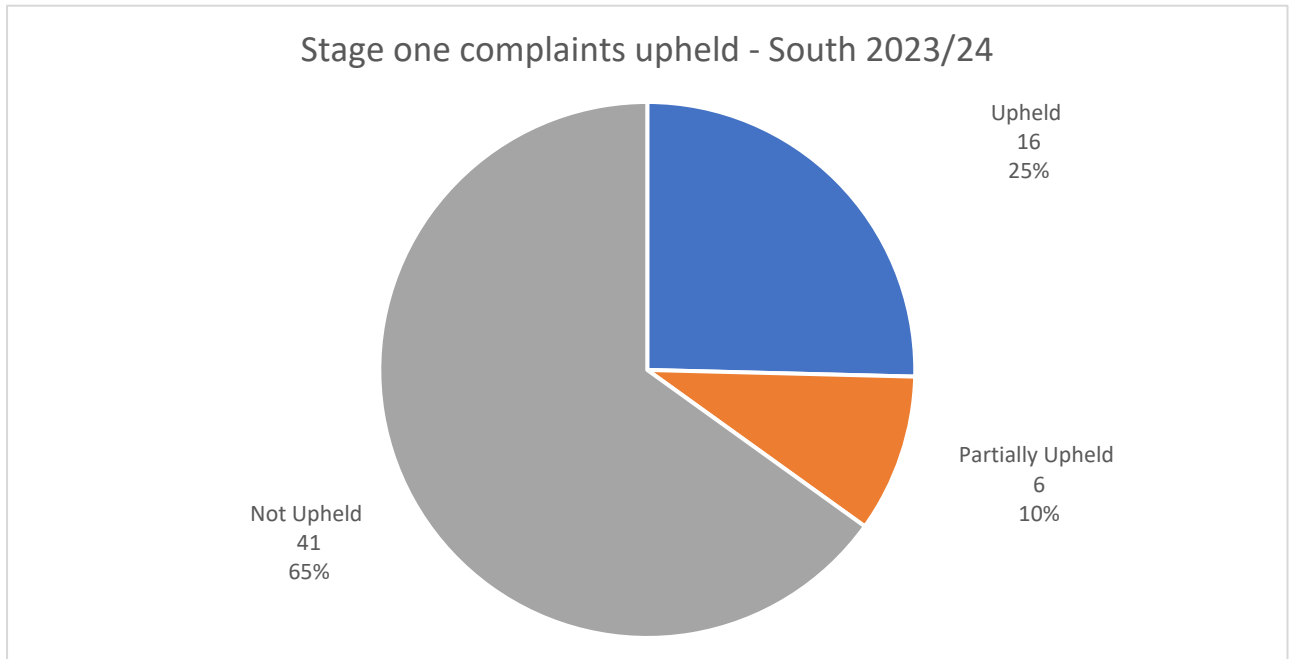
3. On the occasions that circumstances do not allow us to meet our deadline, an extension of time will be agreed with the complainant, although they are recorded as outside target because they have exceeded 15 working days as set out in our policy.

(Please note that the variance in the total number of complaints received, compared with the numbers of complaints responded to in the given year is because a complaint received in late March will be reported as received in one year, and responded to in the following year.)

4. The average number of days taken to respond to stage one complaints was 13; and at stage two was 16.

Complaints upheld

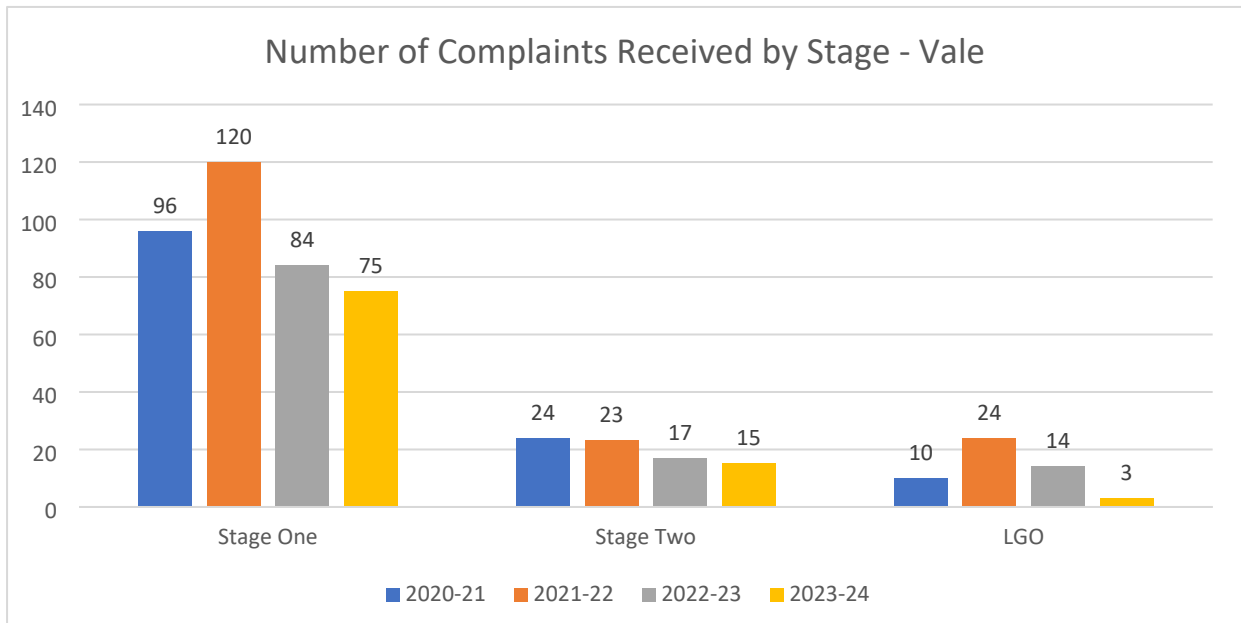
5. A key theme of the Ombudsman's new Code of Practice is reporting and learning from complaints. This is something we will continue to develop and respond to. From the data we have, we are able to report this year on the numbers of complaints upheld/partially upheld/not upheld at each stage – see chart below. In 2023-24, 16 complaints (24%) were upheld in full at stage one, with six (10%) being partially upheld. Two complaints (10%) were upheld in full at stage two, with one (5%) being partially upheld.



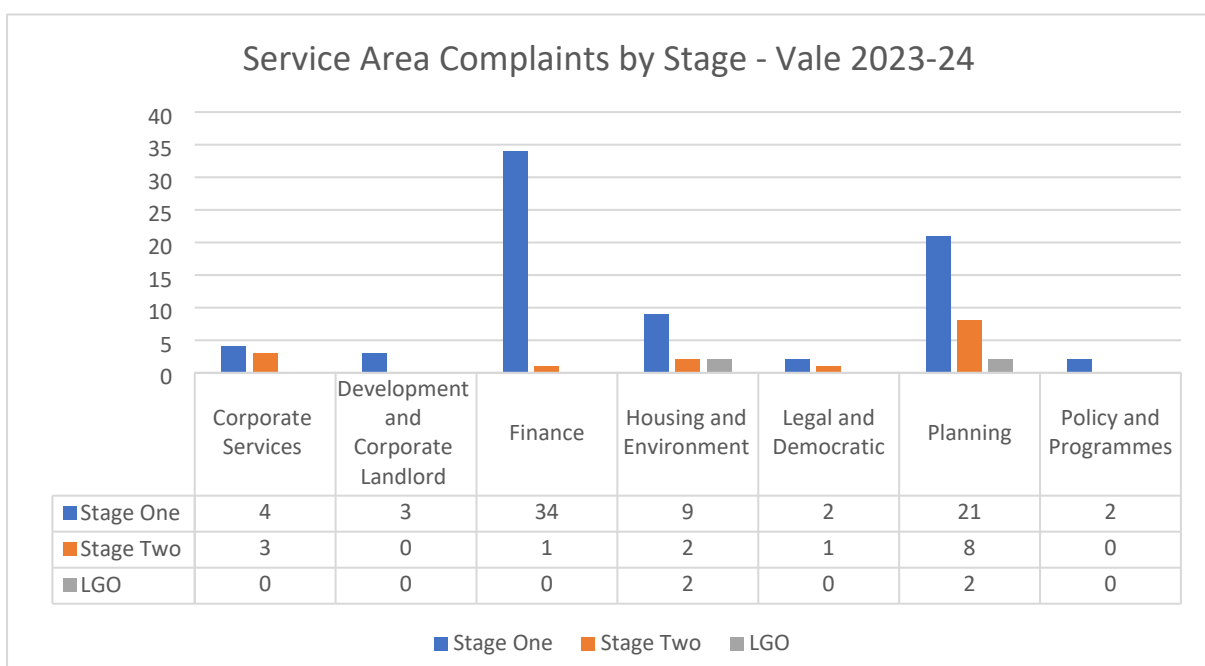
Vale of White Horse District Council

Number of formal complaints received and performance in providing the response within 15 working days

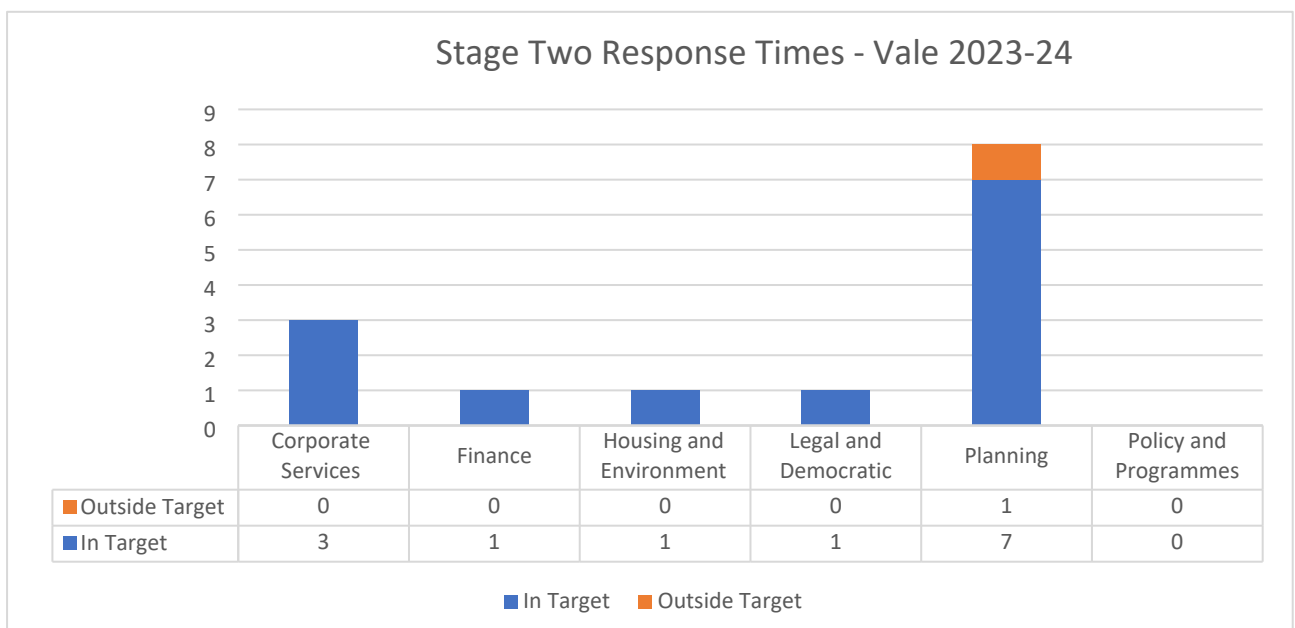
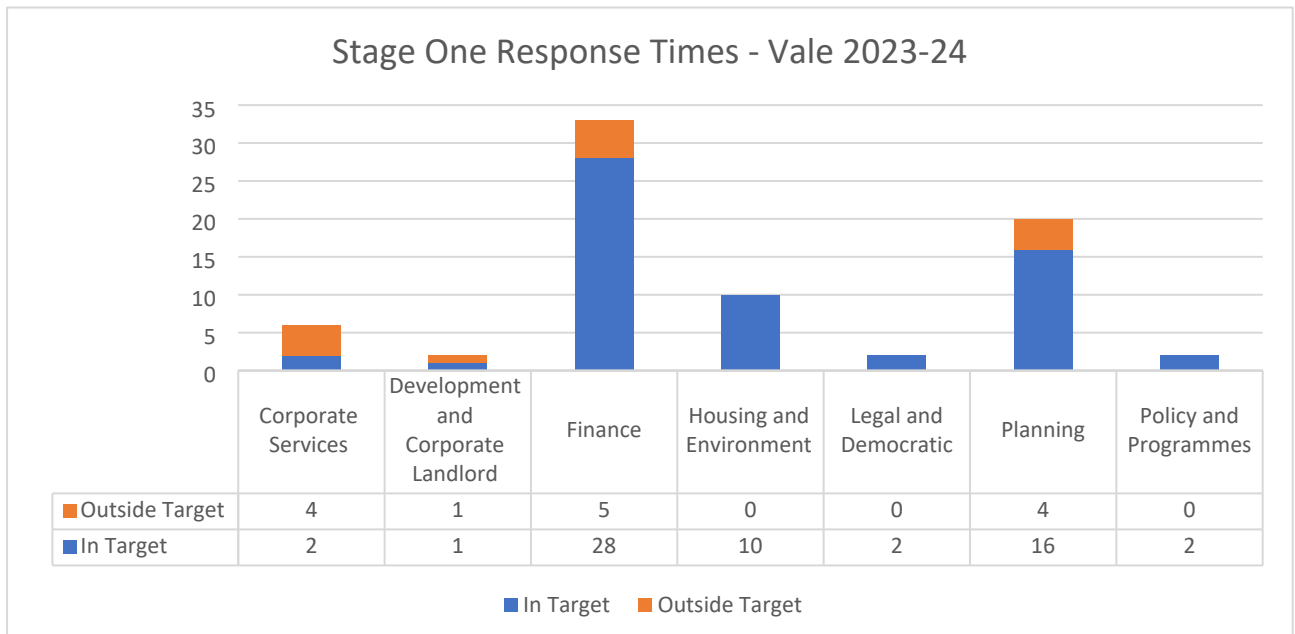
6. The following charts show the number of complaints received at each stage of the process over the past three completed years. Vale has seen a decrease in numbers of complaints at all stages. Note: the unusually high number in 2021-22 were due to legacy issues from Covid.



7. The chart below shows the number of complaints received in 2023-24 for each service area at each stage of the complaints process. As in previous years the highest number of stage one complaints related to council tax/benefits followed by planning.



8. The following charts show service area performance in providing a stage one response within 15 working days. We achieved the target for 81% of stage one responses and 93% of stage two.



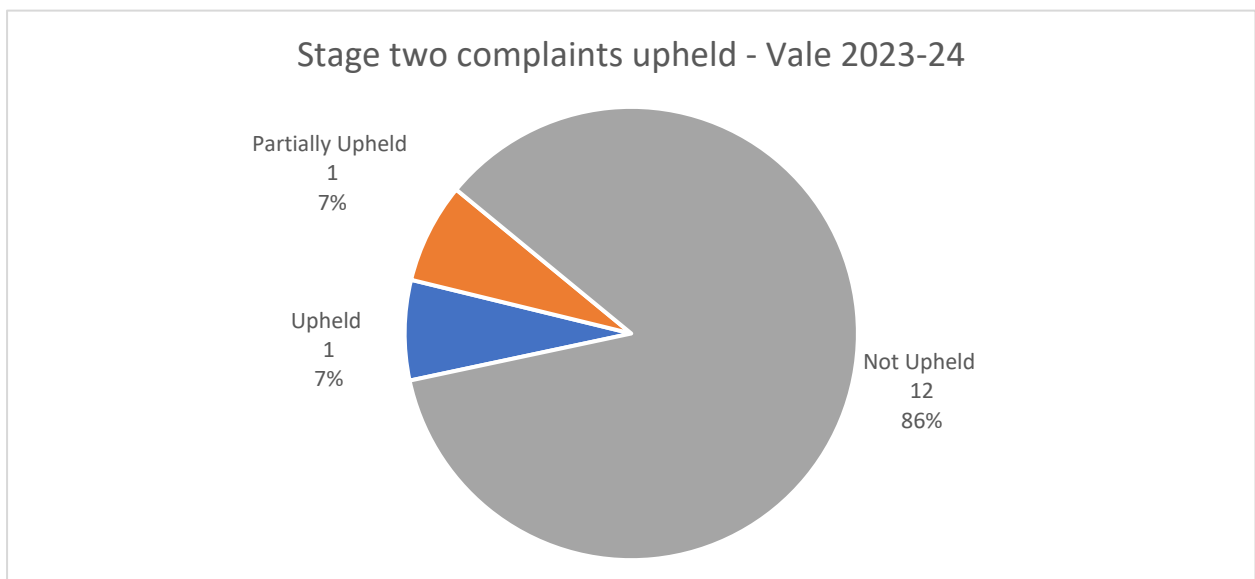
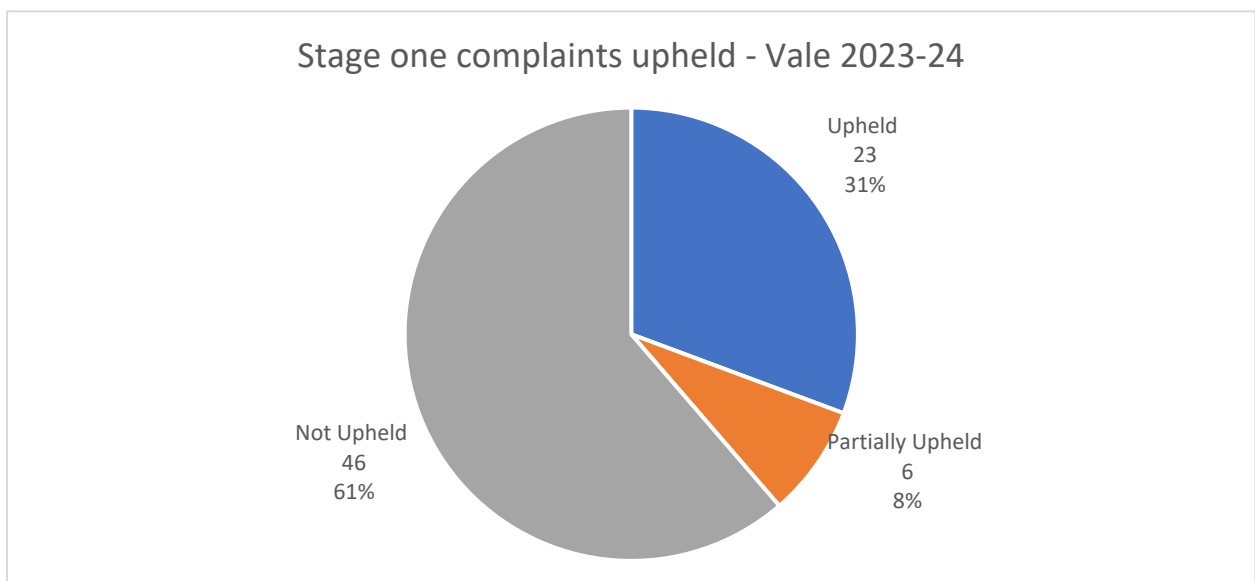
9. On the occasions that circumstances do not allow us to meet our deadline, an extension of time will be agreed with the complainant, although they are recorded as outside target because they have exceeded 15 working days as set out in our policy.

Please note you will see a variance in the total number of complaints received, compared with the numbers of complaints responded to in the given year. This is because a complaint received in late March will be reported as received in one year, and responded to in the following.

10. The average number of days taken to respond to stage one complaints was 14; and at stage two was also 14.

Complaints upheld

11. A key theme of the Ombudsman's new Code of Practice is reporting and learning from complaints. This is something we will continue to develop and respond to. From the data we have, we are able to report this year on the numbers of complaints upheld/partially upheld/not upheld at each stage – see chart below. In 2023-24, 23 complaints (31%) were upheld in full at stage one, with six (8%) being partially upheld. One complaint (7%) was upheld in full at stage two, and with one (7%) being partially upheld.



Compliments received and recorded via Customer Service team about services provided by teams across the councils.

'I just wanted to drop you a message so say how welcoming and helpful your reception staff were to the interview candidates on Monday and Tuesday.

The candidates commented on the welcome and also asked them about working for the council and they were really positive and advocates for our councils.'

- Feedback for our Reception Team

'Dear x Yesterday I received great news from your highly qualified Ukrainian re-settlement team namely x regarding my mother's case.

Thanks to x, his great experience and professionalism, perseverance, as well as boundless humanity and a great desire to help, for my mother, compensation has been agreed for the rent of and return of part of the money that we did not receive for the entire period of our housing lease, due to an error in assigning an incorrect housing subsidy rate earlier.

I also want to express my immense gratitude to x for her professionalism, loyalty, and despite her constant high workload, always finding time to help and the opportunity to explain everything to me in my native Ukrainian language, which is very important. Thanks to you and your team and a new fair decision on our case, it gives us the opportunity to preserve the housing in which we live, which suits us perfectly and prevents us from becoming homeless.... my mother and I are infinitely grateful to all of you for your help and your hard work every day helping people in need. Thank you very very very much to all of you !!!!!'

- Compliment received for the Housing Needs Team

'Dear x many thanks for the update - I am really impressed at how efficient you are!'

- South Resident complimenting Street Naming and Numbering service

'Customer service staff before elections had a queue of people with postal votes getting quite grumpy, the team were really slick and professional in handling the queue and getting people through'.

- Positive feedback for Customer Service Advisors

17 July 2024

By email

Mr Stone
Chief Executive
South Oxfordshire District Council

Dear Mr Stone

Annual Review letter 2023-24

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 2024. 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. As such, I have sought to share this letter with the Leader of your Council and Chair of the appropriate Scrutiny Committee, to ensure effective ownership and oversight of complaint outcomes, which offer valuable opportunities to learn and improve. In addition, this year, we have encouraged Monitoring Officers to register to receive the letter directly, supporting their role to report the decisions we uphold to their council.

For most of the reporting year, Paul Najsarek steered the organisation during his tenure as interim Ombudsman, and I was delighted to take up the role of Ombudsman in February 2024. I look forward to working with you and colleagues across the local government sector to ensure we continue to harness the value of individual complaints and drive and promote systemic change and improvement across the local government landscape.

While I know this ambition will align with your own, I am aware of the difficult financial circumstances and service demands that make continuous improvement a challenging focus for the sector. However, we will continue to hold organisations to account through our investigations and recommend proportionate actions to remedy injustice. Despite the challenges, I have great confidence that you recognise the valuable contribution and insight complaints, and their swift resolution, offer to improve services for the public.

Complaint statistics

Our statistics focus on three key areas that help to assess your organisation's commitment to putting things right when they go wrong:

Complaints upheld - We uphold complaints when we find fault in an organisation's actions, including where the organisation accepted fault before we investigated. We include the total number of investigations completed to provide important context for the statistic. This year, we also provide the number of upheld complaints per 100,000 population.

Compliance with recommendations - We recommend ways for organisations to put things right when faults have caused injustice and monitor their compliance with our recommendations. Failure to comply is rare and a compliance rate below 100% is a cause for concern.

Satisfactory remedy provided by the authority - In these cases, the organisation upheld the complaint and we agreed with how it offered to put things right. We encourage the early resolution of complaints and give credit to organisations that accept fault and find appropriate ways to put things right.

Finally, we compare the three key annual statistics for your organisation with similar authorities to provide an average marker of performance. We do this for County Councils, District Councils, Metropolitan Boroughs, Unitary Councils, and London Boroughs.

Your annual data, and a copy of this letter, will be uploaded to our interactive map, [Your council's performance](#), on 24 July 2024. This useful tool places all our data and information about councils in one place. 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.

Supporting complaint and service improvement

In February, following a period of consultation, we launched the [Complaint Handling Code](#) for councils, setting out a clear process for responding to complaints effectively and fairly. It is aligned with the Code issued to housing authorities and landlords by the Housing Ombudsman Service and we encourage you to adopt the Code without undue delay. Twenty councils have volunteered to take part in an implementation pilot over the next two years that will develop further guidance and best practice.

The Code is issued to councils under our powers to provide guidance about good administrative practice. We expect councils to carefully consider the Code when developing policies and procedures and will begin considering it as part of our processes from April 2026 at the earliest.

The Code is considered good practice for all organisations we investigate (except where there are statutory complaint handling processes in place), and we may decide to issue it as guidance to other organisations in future.

Our successful complaint handling training programme continues to develop with new modules in Adult Social Care and Children's Services complaint handling available soon. All our courses include practical interactive workshops that help participants develop their complaint handling skills. We delivered 126 online workshops during the year, reaching more than 1,700 people. To find out more visit www.lgo.org.uk/training or get in touch at training@lgo.org.uk.

Returning to the theme of continuous improvement, we recognise the importance of reflecting on our own performance. With that in mind I encourage you to share your view of our organisation via this survey: <https://www.smartsurvey.co.uk/s/ombudsman/>. Your responses will help us to assess our impact and improve our offer to you. We want to gather a range of views and welcome multiple responses from organisations, so please do share the link with relevant colleagues.

Yours sincerely,



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

Complaints upheld

The Ombudsman carried out no investigations in this period

Compliance with Ombudsman recommendations

No recommendations were due for compliance in this period

Satisfactory remedies provided by the authority

The Ombudsman did not uphold any complaints in this period

17 July 2024

By email

Mr Stone
Chief Executive
Vale of White Horse District Council

Dear Mr Stone

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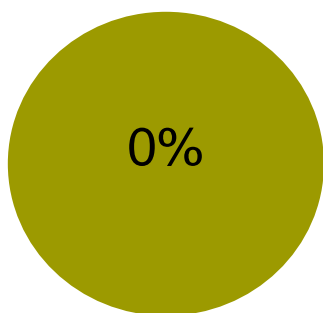
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Yours sincerely,



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

Complaints upheld



0% of complaints we investigated were upheld.

This compares to an average of **63%** in similar organisations.

0
upheld decisions

This is 0 upheld decisions per 100,000 residents.

The average for authorities of this type is 1.2 upheld decisions per 100,000 residents.

Statistics are based on a total of **2** investigations for the period between 1 April 2023 to 31 March 2024

Compliance with Ombudsman recommendations

No recommendations were due for compliance in this period

Satisfactory remedies provided by the authority

The Ombudsman did not uphold any complaints in this period

Housing Ombudsman Self-assessment

This self-assessment form should be completed by the complaints officer and it must be reviewed and approved by the landlord's governing body at least annually.

Once approved, landlords must publish the self-assessment as part of the annual complaints performance and service improvement report on their website. The governing body's response to the report must be published alongside this.

Landlords are required to complete the self-assessment in full and support all statements with evidence, with additional commentary as necessary.

We recognise that there may be a small number of circumstances where landlords are unable to meet the requirements, for example, if they do not have a website. In these circumstances, we expect landlords to deliver the intentions of the Code in an alternative way, for example by publishing information in a public area so that it is easily accessible.

Section 1: Definition of a complaint

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
1.2	A complaint must be defined as: <i>'an expression of dissatisfaction, however made, about the standard of service, actions or lack of action by the landlord, its own staff, or those acting on its behalf, affecting a resident or group of residents.'</i>	Yes	Point 8 in our Complaints policy - published on both South Oxfordshire & Vale of White Horse websites: Vale Complaints Policy South Complaints Policy	We have adopted the Housing Ombudsman definition for both a service request and a complaint.
1.3	A resident does not have to use the word 'complaint' for it to be treated as such. Whenever a resident expresses dissatisfaction landlords must give them the choice to make complaint. A complaint that is submitted via a third party or representative must be handled in line with the landlord's complaints policy.	Yes	Point 6 and Point 11 in our Complaints policy	Complainant does not need to use the word 'complaint' to have a formal complaint. We require signed confirmation from the complainant to accept a complaint from a third party.
1.4	Landlords must recognise the difference between a service request and a complaint. This must be set out in their complaints policy. A service request is a request from a resident to the landlord requiring action to be taken to put something right. Service requests are not complaints, but must be	Yes	Point 8 in our Complaints policy - published on both South Oxfordshire & Vale of White Horse websites: Vale Complaints Policy South Complaints Policy	We have adopted the Housing Ombudsman definition for both a service request and a complaint.

	recorded, monitored and reviewed regularly.			
1.5	A complaint must be raised when the resident expresses dissatisfaction with the response to their service request, even if the handling of the service request remains ongoing. Landlords must not stop their efforts to address the service request if the resident complains.	Yes	Point 14 in our complaints policy - published on both South Oxfordshire & Vale of White Horse websites: Vale Complaints Policy South Complaints Policy	Complainants have the option at any time to escalate to the formal complaints procedure if they are dissatisfied with response to service request.
1.6	An expression of dissatisfaction with services made through a survey is not defined as a complaint, though wherever possible, the person completing the survey should be made aware of how they can pursue a complaint if they wish to. Where landlords ask for wider feedback about their services, they also must provide details of how residents can complain.	Yes		Housing Compliance Team will respond to comments made on housing related surveys of satisfaction and contact tenants to discuss. Guidance for how to make a complaint is in the process of being added to all surveys hosted by Councils.

Section 2: Exclusions

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
2.1	Landlords must accept a complaint unless there is a valid reason not to do so. If landlords decide not to accept a complaint they must be able to evidence their reasoning. Each complaint must be considered on its own merits	Yes	Point 15 in our Complaints policy and Appendix 1 for examples of when our formal complaints procedure cannot be used.	This is stated in our complaints policy. Complaints are managed by the corporate complaints team in consultation with the service team. Refusals to be recorded on complaints database and will be recorded in annual report to Joint Audit & Governance Committee.
2.2	<p>A complaints policy must set out the circumstances in which a matter will not be considered as a complaint or escalated, and these circumstances must be fair and reasonable to residents. Acceptable exclusions include:</p> <p>1.1 The issue giving rise to the complaint occurred over twelve months ago.</p> <ul style="list-style-type: none"> • Legal proceedings have started. This is defined as details of the claim, such as the Claim Form and Particulars of Claim, having been filed at court. 	Yes	Point 15 in our Complaints policy and Appendix 1 for examples of when our formal complaints procedure cannot be used	This is stated in our complaints policy. Complaints are managed by the corporate complaints team in consultation with the service team. Refusals to be recorded on complaints database and will be recorded in annual report to Joint Audit & Governance Committee.

	<ul style="list-style-type: none"> Matters that have previously been considered under the complaints policy. 			
2.3	Landlords must accept complaints referred to them within 12 months of the issue occurring or the resident becoming aware of the issue, unless they are excluded on other grounds. Landlords must consider whether to apply discretion to accept complaints made outside this time limit where there are good reasons to do so.	Yes	Point 14 in our Complaints policy and Appendix 1 – Point 9	We will normally expect a complaint to be raised within 12 months of an issue occurring or the complainant becoming aware of the issue; however, we will consider complaints after this period if it is appropriate to do so and will consider each complaint according to its own circumstances.
2.4	If a landlord decides not to accept a complaint, an explanation must be provided to the resident setting out the reasons why the matter is not suitable for the complaints process and the right to take that decision to the Ombudsman. If the Ombudsman does not agree that the exclusion has been fairly applied, the Ombudsman may tell the landlord to take on the complaint.	Yes	Point 14 in our Complaints policy	This is stated in our complaints policy. Complaints are managed by the corporate complaints team in consultation with the service team. Refusals to be recorded on complaints database and will be recorded in annual report to Joint Audit & Governance Committee.
2.5	Landlords must not take a blanket approach to excluding complaints; they must consider the individual circumstances of each complaint.	Yes	Point 15 in our Complaints policy	Each complaint is assessed on its own basis following the process outlined in the policy.

Section 3: Accessibility and Awareness

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
3.1	Landlords must make it easy for residents to complain by providing different channels through which they can make a complaint. Landlords must consider their duties under the Equality Act 2010 and anticipate the needs and reasonable adjustments of residents who may need to access the complaints process.	Yes	<p>Point 9-13 in our Complaints policy.</p> <p>Point 10. "We have a duty to make reasonable adjustments for residents where appropriate, and as a landlord we must keep a record of any reasonable adjustments agreed with our tenants, as well as a record of any disabilities a tenant has disclosed. Please make us aware if you need support to make a service request or formal complaint."</p>	<p>Complaints can be made using our online form, over the phone, by email and in person.</p> <p>We offer assistance to make adjustments for those with accessibility needs.</p> <p>A complainant is able to have a complaint put forward by a third party with the permission and agreement of the tenant.</p> <p>Equality, disability, and Discrimination training is a mandatory requirement for all council staff.</p>
3.2	Residents must be able to raise their complaints in any way and with any member of staff. All staff must be aware of the complaints process and be able to pass details of the complaint to the appropriate person within the landlord.	Yes	<p>Point 9 in our Complaints policy.</p> <p>Basic training on complaints and what to do if you receive one forms part of our staff induction process.</p> <p>All staff comms has been issued with guidance in our 'Team Talk' newsletter</p>	<p>We plan to include a complaints module on our staff training site LEAH and make this mandatory for all staff to complete.</p> <p>In the short term we are informing all staff of changes to complaint handling via our staff newsletter</p> <p>Specific training for housing staff needed.</p>

3.3	High volumes of complaints must not be seen as a negative, as they can be indicative of a well-publicised and accessible complaints process. Low complaint volumes are potentially a sign that residents are unable to complain.	Yes	Point 1 in our Complaints policy Included within our training for complaints handling staff To be included in mandatory training for all staff	Customer feedback (compliments, comments, and complaints) is important to us, and we want you to tell us when you think we have got something wrong, so we can endeavour to put it right and learn from it how we can improve our services in future.
3.4	Landlords must make their complaint policy available in a clear and accessible format for all residents. This will detail the two-stage process, what will happen at each stage, and the timeframes for responding. The policy must also be published on the landlord's website.	Yes	Complaints policy published on our websites	Our Complaints policy is available to all residents. It is published on our websites and details the two-stage process. Complaint information including the complaints policy is included in rent agreement and tenant pack.
3.5	The policy must explain how the landlord will publicise details of the complaints policy, including information about the Ombudsman and this Code.	Yes	Point 37 and 38 in our Complaints policy	Section in policy "Monitoring and reporting complaints data"
3.6	Landlords must give residents the opportunity to have a representative deal with their complaint on their behalf, and to be represented or accompanied at any meeting with the landlord.	Yes	Point 11 & 13 in our complaints policy	Complainants may be accompanied/represented by a friend or advocate at any time. With signed confirmation a complaint can be submitted on a complainants' behalf by their chosen representative.

3.7	Landlords must provide residents with information on their right to access the Ombudsman service and how the individual can engage with the Ombudsman about their complaint.	Yes	<p>Point 29-31 in our complaints policy</p> <p>Our standard response wording for all complaints at each stage includes this information, and all staff responding to complaints are required to use this wording which is published on our staff intranet</p>	
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Section 4: Complaint Handling Staff

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
4.1	Landlords must have a person or team assigned to take responsibility for complaint handling, including liaison with the Ombudsman and ensuring complaints are reported to the governing body (or equivalent). This Code will refer to that person or team as the 'complaints officer'. This role may be in addition to other duties.	Yes	This is our corporate complaints team – as part of training for staff they are made aware of this and our complaint-handling process, which requires that all complaints are referred to our corporate team to be managed in accordance with our policy – see attached slides	Corporate complaints are handled by a dedicated team within Customer Service Centre, of which includes a registered Link Officer who will liaise with the LGSCO/HO
4.2	The complaints officer must have access to staff at all levels to facilitate the prompt resolution of complaints. They must also have the authority and autonomy to act to resolve disputes promptly and fairly.	Yes	This is part of our standard process and complaint-handling culture - it is demonstrated in practice by our weekly report of corporate complaints – see attached	Our Senior Management Team (SMT) provides oversight of our complaints and the complaints team reports to the senior management team on a weekly basis.
4.3	Landlords are expected to prioritise complaint handling and a culture of learning from complaints. All relevant staff must be suitably trained in the importance of complaint handling. It is important that complaints are seen as a core service and must be resourced to handle complaints effectively	Yes	Point 1 and 4 in our policy Included within our training for complaints handling staff Our corporate complaints team consists of 2 senior customer service officers and 2 customer	Also to be included in mandatory training for all staff Our corporate complaints team which is part of our Customer Service Centre, consists of 2 senior

			service team leaders – see attached Job Descriptions for these roles	customer service officers and 2 customer service team leaders, all of whom are able to deputise for each other and manage complaints to avoid delay
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Section 5: The Complaint Handling Process

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
5.1	Landlords must have a single policy in place for dealing with complaints covered by this Code. Residents must not be treated differently if they complain.	Yes	In our complaints policy on South & Vale websites Vale Complaints Policy South Complaints Policy	
5.2	The early and local resolution of issues between landlords and residents is key to effective complaint handling. It is not appropriate to have extra named stages (such as 'stage 0' or 'informal complaint') as this causes unnecessary confusion.	Yes	In our complaints policy on South & Vale websites Vale Complaints Policy South Complaints Policy Report to SMT on the implications of the new Code	The formal complaints process is two stages. Stage 1 and stage 2 is followed in accordance with the Code. Previous practice in some teams has been to accept 'informal' complaints – the change has been endorsed by our SMT and will be reinforced by staff comms, content on our staff intranet and staff training
5.3	A process with more than two stages is not acceptable under any circumstances as this will make the complaint process unduly long and delay access to the Ombudsman.	Yes	In our complaints policy on South & Vale websites Vale Complaints Policy South Complaints Policy	The formal complaints process is two stages. Stage 1 and stage 2 is followed in accordance with the Code. Previous practice in some teams has been to accept

			Report to SMT on the implications of the new Code	'informal' complaints – the change has been endorsed by our SMT and will be reinforced by staff comms, content on our staff intranet and staff training
5.4	Where a landlord's complaint response is handled by a third party (e.g. a contractor or independent adjudicator) at any stage, it must form part of the two stage complaints process set out in this Code. Residents must not be expected to go through two complaints processes.	Yes	Point 16 in our Complaints policy Report to SMT on the implications of the new Code	Complaints will be investigated and responded to by the relevant service manager with input from our contractor or partner where relevant. Contractors/partners will be able to respond to service requests but all complaints must be responded to by the relevant council team
5.5	Landlords are responsible for ensuring that any third parties handle complaints in line with the Code.	Yes		Complaints will be investigated and responded to by the relevant service manager with input from our contractor or partner where relevant. Contractors/partners will be able to respond to service requests but all complaints must be responded to by the relevant council team
5.6	When a complaint is logged at Stage 1 or escalated to Stage 2, landlords must set out their understanding of the	Yes	Point 17 in our Complaints policy	When we acknowledge a complaint, we will check to make sure that we have

	complaint and the outcomes the resident is seeking. The Code will refer to this as “the complaint definition”. If any aspect of the complaint is unclear, the resident must be asked for clarification.			understood the complaint fully and may seek clarity on the information provided, or extra information before the stage one or stage two investigation can begin.
5.7	When a complaint is acknowledged at either stage, landlords must be clear which aspects of the complaint they are, and are not, responsible for and clarify any areas where this is not clear.	Yes	Point 15 & 17 in our Complaints policy	
5.8	At each stage of the complaints process, complaint handlers must: <ul style="list-style-type: none"> a. deal with complaints on their merits, act independently, and have an open mind; b. give the resident a fair chance to set out their position; c. take measures to address any actual or perceived conflict of interest; and d. consider all relevant information and evidence carefully. 	Yes		This is part of our complaints process and included within our training for complaints handling staff
5.9	Where a response to a complaint will fall outside the timescales set out in this Code, the landlord must agree with the resident suitable intervals for	Yes	Point 14 in our Complaints policy	Managed by the Corporate complaints team who will write to the complainant before the deadline to inform of a revised date – any extension will be limited to 10 working days

	keeping them informed about their complaint.			after the original due date. This will be managed through workflow on our newly purchased complaints CRM module
5.10	Landlords must make reasonable adjustments for residents where appropriate under the Equality Act 2010. Landlords must keep a record of any reasonable adjustments agreed, as well as a record of any disabilities a resident has disclosed. Any agreed reasonable adjustments must be kept under active review.			<p>Complaints can be made using our online form, over the phone, by email and in person.</p> <p>We offer assistance to make adjustments for those with accessibility needs.</p> <p>A complainant is able to have a complaint put forward by a third party with the permission and agreement of the tenant.</p> <p>Equality, disability, and Discrimination training is a mandatory requirement for all council staff.</p>
5.11	Landlords must not refuse to escalate a complaint through all stages of the complaints procedure unless it has valid reasons to do so. Landlords must clearly set out these reasons, and they must comply with the provisions set out in section 2 of this Code.	Yes	Point 22 in our Complaints policy	In a small number of circumstances, the complaint may be escalated straight to stage two. This includes a complaint about the procedure followed during a Code of Conduct complaint, but not for review of the Monitoring Officer's decision.

5.12	A full record must be kept of the complaint, and the outcomes at each stage. This must include the original complaint and the date received, all correspondence with the resident, correspondence with other parties, and any relevant supporting documentation such as reports or surveys.	Yes	Complaints file on the corporate complaints database – staff are required to save all documentation relating to a complaint in the relevant file	All correspondence at each stage is saved in the resident’s complaint casefile which links to our complaints database.
5.13	Landlords must have processes in place to ensure a complaint can be remedied at any stage of its complaints process. Landlords must ensure appropriate remedies can be provided at any stage of the complaints process without the need for escalation.	Yes		All complaints-handling staff have the authority to agree non-financial remedies and all of the councils’ Head of Service have authority to agree financial remedies.
5.14	Landlords must have policies and procedures in place for managing unacceptable behaviour from residents and/or their representatives. Landlords must be able to evidence reasons for putting any restrictions in place and must keep restrictions under regular review.	Yes	Point 36 in our Complaints policy	We have a separate policy for dealing with vexatious and unreasonable behaviour which is currently under review Vale - Vexatious and unreasonable behaviour policy South - Vexatious and unreasonable behaviour policy
5.15	Any restrictions placed on contact due to unacceptable behaviour must be proportionate and demonstrate regard for the provisions of the Equality Act 2010.	Yes	Point 10 – In the vexatious and unreasonable behaviour policy	This policy is currently under review to ensure that it complies with the provisions of the Code

Section 6: Complaints Stages

Stage 1

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
6.1	Landlords must have processes in place to consider which complaints can be responded to as early as possible, and which require further investigation. Landlords must consider factors such as the complexity of the complaint and whether the resident is vulnerable or at risk. Most stage 1 complaints can be resolved promptly, and an explanation, apology or resolution provided to the resident.	Yes	Point 20 & 27 in our complaints policy	<p>Stage One responded to within 10 working days of our acknowledgement.</p> <p>Stage Two responded to within 20 working days.</p>
6.2	Complaints must be acknowledged, defined and logged at stage 1 of the complaints procedure <u>within five working days of the complaint being received.</u>	Yes	Point 15 in our Complaints policy	This is currently tracked manually by the complaints team but will in future be managed through workflow on our dedicated CRM module
6.3	Landlords must issue a full response to stage 1 complaints <u>within 10 working days</u> of the complaint being acknowledged.	Yes	Point 20 in our Complaints policy	This is currently tracked manually by the complaints team but will in future be managed through workflow on our dedicated CRM module
6.4	Landlords must decide whether an extension to this timescale is needed when considering the complexity of the complaint and then inform the resident of the expected timescale for response.	Yes		Managed by the Corporate complaints team who will write to the complainant before the deadline to inform of a revised date – any extension will be

	Any extension must be no more than 10 working days without good reason, and the reason(s) must be clearly explained to the resident.			limited to 10 working days after the original due date. This will be managed through workflow on our newly purchased complaints CRM module
6.5	When an organisation informs a resident about an extension to these timescales, they must be provided with the contact details of the Ombudsman.	Yes	Included within our standard wording template	This is included as part of our standard template wording that officers must use when responding to Stage One complaints.
6.6	A complaint response must be provided to the resident when the answer to the complaint is known, not when the outstanding actions required to address the issue are completed. Outstanding actions must still be tracked and actioned promptly with appropriate updates provided to the resident.	Yes	Point 33 in our Complaints policy	Actions required will be recorded on our dedicated complaints database and processes will be in place to ensure these actions are completed and a corporate record kept.
6.7	Landlords must address all points raised in the complaint definition and provide clear reasons for any decisions, referencing the relevant policy, law and good practice where appropriate.	Yes	Included within our standard wording template	This is included as part of our standard template wording that officers must use when responding to Stage One complaints.
6.8	Where residents raise additional complaints during the investigation, these must be incorporated into the stage 1 response if they are related and the stage 1 response has not been issued. Where the stage 1 response	Yes	Point 23 in our Complaints policy	

	has been issued, the new issues are unrelated to the issues already being investigated or it would unreasonably delay the response, the new issues must be logged as a new complaint.			
6.9	Landlords must confirm the following in writing to the resident at the completion of stage 1 in clear, plain language: <ul style="list-style-type: none"> a. the complaint stage; b. the complaint definition; c. the decision on the complaint; d. the reasons for any decisions made; e. the details of any remedy offered to put things right; f. details of any outstanding actions; and g. details of how to escalate the matter to stage 2 if the individual is not satisfied with the response. 	Yes	In our Complaints policy	<p>This is included as part of our standard template wording that officers must use when responding to Stage One complaints.</p> <p>All responses are checked and validated by a Corporate Complaints officer before sending.</p>

Stage 2

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
6.10	If all or part of the complaint is not resolved to the resident's satisfaction at stage 1, it must be progressed to stage 2 of the landlord's procedure. Stage 2 is the landlord's final response.	Yes	Point 24 of our Complaints policy	

6.11	Requests for stage 2 must be acknowledged, defined and logged at stage 2 of the complaints procedure within five working days of the escalation request being received.	Yes	Point 27 of our Complaints policy	
6.12	Residents must not be required to explain their reasons for requesting a stage 2 consideration. Landlords are expected to make reasonable efforts to understand why a resident remains unhappy as part of its stage 2 response.	Yes	Point 24 of our Complaints policy	
6.13	The person considering the complaint at stage 2 must not be the same person that considered the complaint at stage 1.	Yes	In our Complaints policy	Stage One – Service Manager Stage Two – Head of Service
6.14	Landlords must issue a final response to the stage 2 <u>within 20 working days</u> of the complaint being acknowledged.	Yes	Point 27 of our Complaints policy	
6.15	Landlords must decide whether an extension to this timescale is needed when considering the complexity of the complaint and then inform the resident of the expected timescale for response. Any extension must be no more than 20 working days without good reason, and the reason(s) must be clearly explained to the resident.	Yes		Managed by the Corporate complaints team who will write to the complainant before the deadline to inform of a revised date – any extension will be limited to 10 working days after the original due date. This will be managed through workflow on our newly purchased complaints CRM module
6.16	When an organisation informs a resident about an extension to these	Yes		This is included as part of our standard template wording

	timescales, they must be provided with the contact details of the Ombudsman.			that officers must use when responding to Stage One complaints.
6.17	A complaint response must be provided to the resident when the answer to the complaint is known, not when the outstanding actions required to address the issue are completed. Outstanding actions must still be tracked and actioned promptly with appropriate updates provided to the resident.	Yes		Actions required will be recorded on our dedicated complaints database and processes will be in place to ensure these actions are completed and a corporate record is kept.
6.18	Landlords must address all points raised in the complaint definition and provide clear reasons for any decisions, referencing the relevant policy, law and good practice where appropriate.	Yes		This is included as part of our standard template wording that officers must use when responding to Stage Two complaints.
6.19	Landlords must confirm the following in writing to the resident at the completion of stage 2 in clear, plain language: a. the complaint stage; b. the complaint definition; c. the decision on the complaint; d. the reasons for any decisions made; e. the details of any remedy offered to put things right; f. details of any outstanding actions; and g. details of how to escalate the matter to the Ombudsman Service if the individual remains dissatisfied.	Yes		This is included as part of our standard template wording that officers must use when responding to Stage Two complaints. All responses are checked and validated by a Corporate Complaints officer before sending.

6.20	Stage 2 is the landlord's final response and must involve all suitable staff members needed to issue such a response.	Yes	In our complaints policy	Part of our standard process for Stage Two. Stage two is the final response before advising the complainant of their right to contact the Ombudsman.
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Section 7: Putting things right

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
7.1	<p>Where something has gone wrong a landlord must acknowledge this and set out the actions it has already taken, or intends to take, to put things right. These can include:</p> <ul style="list-style-type: none"> • Apologising; • Acknowledging where things have gone wrong; • Providing an explanation, assistance or reasons; • Taking action if there has been delay; • Reconsidering or changing a decision; • Amending a record or adding a correction or addendum; • Providing a financial remedy; • Changing policies, procedures or practices. 	Yes	Point 32 & 33 of our Complaints policy	All responses are checked and validated by a Corporate Complaints officer before sending.

7.2	Any remedy offered must reflect the impact on the resident as a result of any fault identified.	Yes		All complaints-handling staff have the authority to agree non-financial remedies and all of the councils Head of Service have authority to agree financial remedies. These are considered on a case-by-case basis.
7.3	The remedy offer must clearly set out what will happen and by when, in agreement with the resident where appropriate. Any remedy proposed must be followed through to completion.	Yes		This will be managed through workflow on our newly purchased complaints CRM module
7.4	Landlords must take account of the guidance issued by the Ombudsman when deciding on appropriate remedies.	Yes		We refer to the Ombudsman guidance when considering remedies

Section 8: Self-assessment, reporting and compliance

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
8.1	<p>Landlords must produce an annual complaints performance and service improvement report for scrutiny and challenge, which must include:</p> <ul style="list-style-type: none"> a. the annual self-assessment against this Code to ensure their complaint handling policy remains in line with its requirements. b. a qualitative and quantitative analysis of the landlord’s complaint handling performance. This must also include a summary of the types of complaints the landlord has refused to accept; c. any findings of non-compliance with this Code by the Ombudsman; d. the service improvements made as a result of the learning from complaints; e. any annual report about the landlord’s performance from the Ombudsman; and f. any other relevant reports or publications produced by the Ombudsman in relation to the work of the landlord. 	Yes	<p>Point 37 in our Complaints policy</p> <p>Annual report to the councils’ Joint Audit & Governance Committee</p>	

8.2	The annual complaints performance and service improvement report must be reported to the landlord's governing body (or equivalent) and published on the on the section of its website relating to complaints. The governing body's response to the report must be published alongside this.		This is published on Joint Audit and Governance Committee webpages. South JAGC Vale JAGC	Link to the published report on the website alongside the Joint Audit & Governance Committee minutes
8.3	Landlords must also carry out a self-assessment following a significant restructure, merger and/or change in procedures.	Yes		This is standard practice of the councils
8.4	Landlords may be asked to review and update the self-assessment following an Ombudsman investigation.	Yes		Yes, we would follow direction of the Ombudsman if requested to following an Ombudsman investigation.
8.5	If a landlord is unable to comply with the Code due to exceptional circumstances, such as a cyber incident, they must inform the Ombudsman, provide information to residents who may be affected, and publish this on their website Landlords must provide a timescale for returning to compliance with the Code.	Yes		This is included in our service areas' business continuity plans.

Section 9: Scrutiny & oversight: continuous learning and improvement

Code provision	Code requirement	Comply: Yes / No	Evidence	Commentary / explanation
9.1	Landlords must look beyond the circumstances of the individual complaint and consider whether service improvements can be made as a result of any learning from the complaint.			This will be managed through workflow on our newly purchased complaints CRM module
9.2	A positive complaint handling culture is integral to the effectiveness with which landlords resolve disputes. Landlords must use complaints as a source of intelligence to identify issues and introduce positive changes in service delivery.	Yes	Point 1 of our Complaints policy	
9.3	Accountability and transparency are also integral to a positive complaint handling culture. Landlords must report back on wider learning and improvements from complaints to stakeholders, such as residents' panels, staff and relevant committees.	Yes		We follow a corporate process, which involves internal quarterly review meetings.
9.4	Landlords must appoint a suitably senior lead person as accountable for their complaint handling. This person must assess any themes or trends to identify potential systemic issues, serious risks, or policies and procedures that require revision.	Yes		Our housing team have a compliance officer who is responsible for monitoring these.

9.5	In addition to this a member of the governing body (or equivalent) must be appointed to have lead responsibility for complaints to support a positive complaint handling culture. This person is referred to as the Member Responsible for Complaints ('the MRC').	Yes		This is our respective portfolio holders for Customer Services for both councils.
9.6	The MRC will be responsible for ensuring the governing body receives regular information on complaints that provides insight on the landlord's complaint handling performance. This person must have access to suitable information and staff to perform this role and report on their findings.	Yes		The respective portfolio holders for Customer Services will present this information as part of the councils' formal governance processes.
9.7	As a minimum, the MRC and the governing body (or equivalent) must receive: a. regular updates on the volume, categories and outcomes of complaints, alongside complaint handling performance; b. regular reviews of issues and trends arising from complaint handling; c. regular updates on the outcomes of the Ombudsman's investigations and progress made in complying with orders related to severe maladministration findings; and	Yes		This is provided to the MRC monthly as part of our portfolio update.

	d. annual complaints performance and service improvement report.			
9.8	<p>Landlords must have a standard objective in relation to complaint handling for all relevant employees or third parties that reflects the need to:</p> <p>a. have a collaborative and co-operative approach towards resolving complaints, working with colleagues across teams and departments;</p> <p>b. take collective responsibility for any shortfalls identified through complaints, rather than blaming others; and</p> <p>c. act within the professional standards for engaging with complaints as set by any relevant professional body.</p>	Yes	Point 1 of our Complaints policy	



Complaints Policy and Procedure

Last updated: September 2024

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Useful Definitions:

Working days – days the council is open to the public (not Saturdays, Sundays, Bank holidays and any other closures)

Relevant manager - the manager who oversees the team or service complained about

Ward councillor – the district councillor who is responsible for your area. You can find your councillor(s) on our websites: www.southoxon.gov.uk/councillors
www.whitehorsedc.gov.uk/vale-of-white-horse-district-council/about-the-council/whowe-are/the-councillors/

Complaints Policy and Procedure

POLICY STATEMENT

1. South Oxfordshire and Vale of White Horse District councils are committed to putting people at the centre of everything we do. We aim to provide a high standard of service and recognise we do not always get it right first time. Customer feedback (compliments, comments, and complaints) is important to us, and we want you to tell us when you think we have got something wrong, so we can endeavour to put it right and learn from it how we can improve our services in future.

COMPLIMENTS AND COMMENTS

2. Compliments will be acknowledged within five working days, recorded and shared with the relevant service team(s).
3. Comments about services which are not complaints or compliments may be statements about how things could be improved and will be recorded to enable the councils to use suggestions to review the way our services are provided. People may express disappointment, disagreement, or observations about services without necessarily wanting to complain. Feedback of this nature will be recorded as a comment.

A reply in full will be made, where possible, within 10 working days. If we cannot reply within 10 working days we will respond and say why and when you can expect a full response.

OUR CORPORATE COMPLAINTS POLICY

4. Having a council-wide procedure for dealing with complaints ensures that:
 - customers know what to do if they have a complaint and understand clearly how we will deal with it
 - staff know what to do when they receive a complaint
 - customers are treated fairly and equally
 - we can improve our services by reviewing the outcome of complaints and learning from them
5. The complaints policy is intended for the use of customers, residents, businesses and visitors, or their chosen representatives.

6. This policy covers all complaints made to the councils as set out in the Local Government and Social Care Ombudsman (LGSCO) and the Housing Ombudsman (HO) Codes of Practice¹ on effective complaints handling.

7. The councils have a duty to comply with these codes which cover:

- Housing Ombudsman – all complaints made to the councils as a social landlord e.g. by tenants of properties we own
- Local Government and Social Care Ombudsman – all complaints made about other council services (except where specific exclusions apply – see Appendix one)

DEFINITION OF A COMPLAINT

8. Effective complaint handling enables individuals to be heard and understood. The starting point for this is a shared understanding of what constitutes a service request and what constitutes a complaint. For service requests we aim to put things right through normal service delivery processes. To do this we use the definition set out in the LGSCO and HO Codes:

A service request is a request that the organisation provides or improves a service, fixes a problem or reconsiders a decision.

This covers minor service dissatisfaction or failures, for example a missed bin collection, are dealt with directly by the relevant service team. Some responses may come directly from our suppliers or partners. If you are not sure which team to contact, please use the general enquiries form on our website or email customer.service@southandvale.gov.uk.

A complaint is an expression of dissatisfaction, however made, about the standard of service, actions or lack of action by the organisation/Landlord, its own staff, or those acting on its behalf, affecting an individual/a resident or group of individuals/residents.”

We will consider these in line with the process set out below.

HOW TO MAKE A COMPLAINT

9. Formal complaints can be submitted in a number of ways:

- via our online complaints form available on our websites at: www.southoxon.gov.uk/complaints, or www.whitehorsedc.gov.uk/complaints,
- by email to complaints@southandvale.gov.uk

¹Social Housing (Regulation) Act 2023

- by letter to Abbey House Abbey Close Abingdon OX14 3JE
- to any member of council staff or one of our contractors or partners – they will pass your complaint to our complaints team to manage

10. We have a duty to make reasonable adjustments for residents where appropriate, and as a landlord we must keep a record of any reasonable adjustments agreed with our tenants, as well as a record of any disabilities a tenant has disclosed. Please make us aware if you need support to make a service request or formal complaint.

11. If you are unable to use our online complaints form or you have difficulty in putting forward your complaint because of speech, language or other problems, you can contact our customer service centre on 01235 422600 or visit us at our Abbey House offices and a member of the team can complete the online form for you. You may be accompanied at any time by a friend or advocate to represent you.

12. When writing to us please include the following:

- Name, Address and Email address (if you have one)
- Details of complaint: A summary of what has or has not happened
- What do you feel has been the effect of the action or lack of action?
- What do you think the council could do to put it right? And any outcomes you are looking to achieve
- Have you been in contact with anyone in the council about this matter? If so, please advise with who and when
- Evidence for example emails, letters, or photographs
- Any reasonable adjustments or support you need to be able to make use of our complaints process

13. With signed confirmation from you, a complaint can be submitted on your behalf by your chosen representative. When a complaint is submitted by a group (more than one person), we will ask for a signed confirmation from all parties saying they are happy to be considered as a group. We will then agree with you how we will correspond with the group.

14. We will normally expect a complaint to be raised within 12 months of an issue occurring or the complainant becoming aware of the issue; however we will consider complaints after this period if it is appropriate to do so, and will consider each complaint according to its own circumstances.

HOW WE WILL RESPOND TO YOUR COMPLAINT

15. We will acknowledge your complaint within five working days, and let you know if we can progress it under the formal corporate complaints procedure. **If we are not able to progress your complaint under our formal complaints procedure we will explain the reasons for this. Before refusing to do so we will consider the individual circumstances of each complaint.** Please refer to Appendix 1 for examples of when our formal complaints procedure cannot be used.
16. There are two stages to our formal complaints procedure, with a third independent stage:
- **Stage One:** will be investigated and responded to by the relevant service manager **with input from our contractor or partner where relevant**
 - **Stage Two:** this is to review the way in which the stage one investigation was conducted and will be carried out by the relevant head of service. It is not an opportunity to raise new issues or further points of representation.
 - **LGSCO or HO:** if you are dissatisfied with the outcome of our formal complaints procedure, you can refer your complaint to the relevant Ombudsman.
17. When we acknowledge your complaint, **we will check to make sure that we have understood the complaint fully and may seek clarity on the information you have provided, or extra information** before the stage one or stage two investigation can begin.
18. On the occasion an individual officer has had previous involvement in a matter, or a complaint is about that member of staff, it may be allocated to an alternative service manager or head of service, at the discretion of the head of corporate services.
19. Complaints which involve multiple service areas, will be handled with a coordinated approach and a response provided by the service area we consider most relevant.

STAGE ONE – SERVICE MANAGER

20. We will contact you within five working days to acknowledge your complaint and advise the name and job role of the service manager who will be responding and the date you can expect a response by. We will respond to your complaint within 10 working days of our acknowledgement.
21. **If it is not possible for a response to be provided within the deadline set out in our acknowledgement, we will write to you before the deadline to let you know a revised date – any extension will be limited to 10 working days after the original due date.**

22. In a small number of circumstances, we will escalate your complaint straight to stage two. This includes a complaint about the procedure followed during a Code of Conduct complaint, but not for review of the Monitoring Officer's decision.

23. Should additional complaints be raised during stage one, and a stage one response has not been provided, these will be incorporated into a single stage one response if they are related. Where the stage one response has been provided, or the new issues are unrelated to the issues already being considered, or it would unreasonably delay the response, the new issues will be logged as a new complaint.

STAGE TWO – HEAD OF SERVICE

24. Following the outcome of the stage one complaint, you have a right to ask for your complaint to be reviewed under stage two.

25. At stage two, the role of the head of service is to review the response you were provided at stage one, and whether we have satisfactorily addressed the points you raised in your stage one complaint.

26. You must write to us within six weeks of the date of the stage one response to request your complaint is escalated to stage two.

27. We will contact you within five working days to acknowledge your complaint and clarify our understanding of outstanding issues and the outcomes you are seeking; and advise the name and job role of the head of service who will be responding and the date you can expect a response by. We will respond to your stage two complaint within 20 working days.

28. If it is not possible for a response to be provided within the deadline set out in our acknowledgement, we will write to you before the deadline to let you know a revised date – any extension will be limited to 20 working days after the original due date.

THE ROLE OF THE OMBUDSMEN

29. The LGSCO/HO investigate complaints of alleged injustice concerning local authorities. Their service is free of charge.

30. If you remain dissatisfied following the outcome of our formal complaints procedure, you can contact the Ombudsman as follows:

LOCAL GOVERNMENT & SOCIAL CARE OMBUDSMAN	HOUSING OMBUDSMAN
www.lgo.org.uk	www.housing-ombudsman.org.uk/residents/make-a-complaint/
telephone 0300 061 0614	telephone 0300 111 3000
PO Box 4771, Coventry CV4 0EH	Email info@housing-ombudsman.org.uk
	PO Box 152, Liverpool L33 7WQ

31. Before the LGSCO/HO will accept your complaint, you must first complete stages one and two of our complaints procedure, as set out in this policy.

Note: the law does not allow the Ombudsman to accept complaints made by an “authority constituted for the purposes of the public service”. This includes parish and town councils.

THE OUTCOME OF YOUR COMPLAINT

32. Where as a result of our investigation, any part of your complaint is upheld we will acknowledge this and set out in our response, the actions we have taken or intend to take. **These could include:**

- an apology
- providing an explanation, assistance or reasons why the error occurred
- taking action if there has been delay
- reconsidering or changing a decision
- amending a record or adding a correction or addendum
- providing a financial remedy where appropriate
- changing policies, procedures or practices, or providing training to ensure it doesn't happen again

33. We will set out clearly what will happen and by when, in agreement with yourself where appropriate; and we will ensure that these actions are completed.

ANONYMOUS COMPLAINTS

34. Generally, we do not investigate anonymous complaints. Anonymous complaints will only be dealt with if they involve individual or public safety, corruption, waste or other impropriety and where there is sufficient information to allow an investigation to proceed.

VEXATIOUS AND UNREASONABLE COMPLAINANT BEHAVIOUR

35. In a minority of cases, complainants pursue matters in a way that can impede the investigation of their complaint or have significant resource issues for us.

36. We have a separate policy for dealing with vexatious and unreasonable behaviour, which can be found at: www.southoxon.gov.uk/complaints and www.whitehorsedc.gov.uk/complaint

MONITORING AND REPORTING COMPLAINTS DATA

37. Under the LGSCO and HO Codes of Practice we are required to publish details of our complaint handling regularly to key councillors (a Cabinet member has responsibility for complaints at each council), the appropriate council meeting and on our website. **This includes:**

- an annual self-assessment against the requirements of the Ombudsman Codes
- an analysis of our complaint handling performance
- any findings of non-compliance with this Codes
- the service improvements made as a result of the learning from complaints
- the annual letter about our performance from the Ombudsman

38. We produce a report for our Joint Audit and Governance Committee each year, and their role is to provide oversight and scrutiny of how we handle complaints and compliance with the codes.

CONFIDENTIALITY

39. The identity of a complainant will only be revealed to those who need to consider it; their identity will not be made known to anyone else, nor will it be made public.

40. Files that contain confidential information may be subject to data subject access requests under the Data Protection Act 2018. Consideration of what can be released will be decided by the Data Protection Officer, who will take into account the complainant's own rights and expectation of confidentiality.

41. Where there is an explicit request by you to do so and your consent has been given, your complaint and associated documentation/correspondence will be copied to your local district councillor(s).

APPENDIX 1 - WHEN OUR FORMAL COMPLAINTS PROCEDURE CANNOT BE USED

1. For matters that have already exhausted our complaints procedure and/ or have been investigated by the relevant Ombudsman.
2. Complaints about parish or town councils should be sent directly to the relevant town or parish council using the contact information on their website.

3. **Benefits:**

If you disagree with the way we have calculated your benefit entitlement, you can ask us to send their appeal to the Tribunal Service for review by an independent tribunal. To do this you should contact us within one calendar month of our decision by email to:

sodc.benefits@secure.capita.co.uk or
vowh.benefits@secure.capita.co.uk

or by writing to:

South Oxfordshire District Council	or Vale of White Horse District Council
PO Box 870	PO Box 880
Erith	Erith
DA8 1UN	DA8 1UN
Tel: 0345 302 2313	Tel: 0345 302 2315

4. **Licensing:**

To appeal against a decision regarding licensing (premises, personal or taxi licences) you must lodge that appeal with the appropriate court within 21 days of the date of our decision. The written decision notice will give details of the relevant rights of appeal. For taxi penalty points, the route of appeal is detailed within the letter issuing points.

5. **Planning Application and Enforcement Decisions:**

When a planning application is refused, an applicant has a legal right to appeal to the Planning Inspectorate.

The formal complaints procedure can only be used to investigate the procedures followed in determining an application, and not the decision itself. We will not investigate complaints from objectors who are simply unhappy that we have granted planning permission for a particular development, as we only have powers to revoke such a decision in exceptional circumstances.

Similarly, our corporate complaints procedure cannot be used if you are not happy with a planning enforcement triage or formal investigation decision. We can only accept a complaint if you think we have not followed due process, as set out in the council's Planning Enforcement Statement.

6. **Penalty charge notices (parking fines):**

If you want to dispute a penalty charge notice (parking fine), you must do so in writing, preferably within the reduced payment period of the penalty charge notice, either by email to carparks.southandvale.uk@sabagroup.com

or by writing to:

Car parks team
Saba Park Services Ltd.
For and on behalf of South Oxfordshire and Vale of White Horse District Councils
Abbey House
Abbey Close
Abingdon
OX14 3JE

7. Complaints about Elected Members:

If the complaint is about the conduct of a district councillor, a member of one of the town or parish councils or a co-opted committee member, the complaint should be considered under the Code of Conduct complaints procedure by the Monitoring Officer. Please visit the Councillors' code of conduct page on our website for further information: www.southoxon.gov.uk/south-oxfordshire-district-council/local-democracyand-elections/council-meetings-and-decision-making/councillors/councillorscode-of-conduct/

www.whitehorsedc.gov.uk/vale-of-white-horse-district-council/localdemocracy-and-elections/councillors-committees-andmeetings/councillors/councillors-code-of-conduct/

8. Complaints about responses issued under the Freedom of Information Act 2000 (FOIA), Environmental Information Regulations 2004 (EIR) or the Data Protection Act 2018 and UKGDPR

These are managed in accordance with the specific legislation and escalated to the Information Commissioner's Office (ICO) if unresolved. The response you have received should explain what to do if you are not happy and you can contact our Information Governance Team about FOI and EIR responses using either foi@southoxon.gov.uk for SODC or foi@whitehorsedc.gov.uk for VWHDC and using data.protection@southandvale.gov.uk for data protection queries.

9. What cannot be considered as a Housing complaint:

- Anti-Social Behaviour reporting
- Complaints that are going through a court, tribunal or are within a legal process
- Dissatisfaction with a Housing Allocations decision
- If the issue giving rise to the complaint occurred over 12 months ago. However, these will be considered on a case-by-case basis and may be extended where safeguarding or health and safety issues are involved
- If the complainant has already been through the complaints process and has been provided with an in-depth formal response on the same issue

Joint Audit and Governance Committee



Report of Head of Finance

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To: Joint Audit and Governance Committee

DATE: 15 October 2024

Cabinet member responsible: Andy Crawford

Tel: 07427 880274

E-mail: andy.crawford@whitehorsedc.gov.uk

To: Joint Audit and Governance Committee

DATE: 15 October 2024

Treasury Outturn 2023/24

Recommendations

That Joint Audit and Governance Committee:

- (a) notes the treasury management outturn report 2023/24,
- (b) considers whether it is satisfied that the treasury activities are carried out in accordance with the treasury management strategy and policy, and
- (c) make any comments and recommendations to Cabinets as necessary.

Implications (further detail within the report)	Financial	Legal	Climate and Ecological	Equality and diversity
	Yes	Yes	Yes	Yes
Signing off officer	Anna Winship	Pat Connell	Chloe Bunting	Lorne Grove

Purpose of Report

1. This report, written as at 31 March 2024, fulfils the legislative requirements to ensure the adequate monitoring and reporting of the treasury management activities and that

the councils' prudential indicators are reported to the councils at the end of the year. The report provides details of the treasury activities for the financial year 2023/24.

2. This complies with the requirements of the Chartered Institute of Public Finance and Accountancy (CIPFA's) Code of Practice on Treasury Management.

Strategic Objectives

3. Effective treasury management is required to help the councils meet their strategic objectives.

Background

4. The councils' treasury activities are strictly regulated by legislation. The CIPFA Prudential Code and CIPFA Treasury Management Code of Practice require a report to be provided to the councils at the end of the financial year.
5. This report provides details on the treasury activity and performance for 2023/24 against prudential indicators and benchmarks set for the year in the 2023/24 Treasury Management Strategy (TMS), approved by each council in February 2023. Each council is required to approve this report.
6. Link Asset Services are the councils' retained treasury advisors.
7. There are three types of investment, the performance of which is covered in this report
 - a. True treasury investments – these are investments for the management of temporary cashflow balances. These include loans to other local authorities or approved financial institutions. It also includes longer term investments in externally managed pooled funds such as CCLA Property Fund.
 - b. Non-treasury loans – these are loans to third parties, which earn a return, but they do not fall under the strict definition of a treasury investment.
 - c. Direct property investments – both councils have investment properties let on commercial basis. The primary purpose of holding these assets is for investment purposes and they are not part of regeneration schemes.
8. The councils continue to invest with regard for security, liquidity and yield, in that order.

Economic conditions and factors effecting investment returns during 2023/24

9. At the start of the financial year UK Bank Base Rate was 4.25 per cent. Bank Rate moved up in stepped increases of 0.25 or 0.50 per cent, reaching 5.25 per cent by August 2023. It remained at this level until the end of the financial year.
10. The expectation in the treasury management strategy for 2023/24 was that Bank Rate would increase to 4.50 per cent during the year, before reducing to 4 per cent in March 2024. However, it increased to 5.25 per cent. The Bank of England signalled in March 2024 that the next move in Bank Rate would be down as inflation was moving down significantly from its 40-year double digit highs.

11. The increases in Base Rate allowed both councils to place deposits at above budgeted interest rates and generate investment returns above the budget forecasts. However, existing longer-term deposits placed prior to the start of the financial year pulled the average portfolio return down below the market rate benchmark.
12. Link Asset Services provide a regular forecast of interest rates, the latest is reproduced in **appendix A**. The forecast made on 28 May 2024 sets out a view that interest rates will begin to be cut in the near term as inflation decreases back down to the Bank of England's target of two per cent.
13. This forecast shows that Base Rate is expected to fall to five per cent by September 2024 and continue to fall until it reaches three per cent by September 2026.
14. The Treasury Management Strategy makes clear that investment priority is given to the security of principal in the first instance. As a result, investments have only been made with counterparties of high credit quality and relatively low risk.

Summary of investment activities during 2023/24

15. Both councils are required by the Prudential Code to report on the limits set each year in the TMS. The purpose of these limits is to ensure that the activity of the treasury function remains within certain parameters, thereby mitigating risk and reducing the impact of an adverse movement in interest rates. However, if these limits are set to be too restrictive, they may impair the opportunities to reduce costs/improve performance. These limits are shown in **appendix B**.

16. The performance of the two councils is summarised in the tables below.

South		Treasury investments £000	Non treasury loan £000	Sub Total £000	Property investment £000	Overall total £000
1	Average investment balance	172,224	15,000	187,224	8,265	195,488
2	Budgeted investment income	4,614	623	5,237		
3	Actual investment income	8,113	623	8,737	395	9,132
4	surplus/(deficit) (3) - (2)	3,499	0	3,499		
5	Rate of return (3) ÷ (1)	4.71%	4.15%	4.67%	4.79%	4.67%

Vale		Treasury investments £000	Property investment £000	Overall total £000
1	Average investment balance	160,217	4,839	165,056
2	Budgeted investment income	3,943		
3	Actual investment income	6,792	154	6,945
4	surplus/(deficit) (3) - (2)	2,848		
5	Rate of return (3) ÷ (1)	4.24%	3.18%	4.21%

17. Both South and Vale exceeded treasury budgeted investment income this year in terms of actual income against.
18. Detailed reports on the treasury activities for each council and performance for 2023/24 against prudential indicators and benchmarks set for the year are contained in **appendix C** – South and **appendix D** – Vale.
19. A detailed list of both councils' treasury investments as at 31 March 2024 is shown in **appendix E**.

Debt activity during 2023/24

20. During 2023/24, there has not been a need for either council to borrow and both councils continue to take a prudent approach to their debt strategy. The prudential indicators and limits set out in appendix B provide the scope and flexibility for the council to borrow in the short-term if such a need arose for cash flow purposes to support the councils in the achievement of their service objectives.

Financial Implications

21. The treasury investments arranged in 2023/24 generated £8.1 million of investment income for South and £6.7 million for Vale. Income earned from investments supports the councils' medium term financial plans and contributes to the councils' balances or supports the in-year expenditure programmes.

Legal Implications

22. There are no significant legal implications. Compliance with the CIPFA Code of Practice for Treasury Management in the Public Services and the DLUHC Local Government Investment Guidance provides assurance that the councils' investments are, and will continue to be, within their legal powers.

Climate and ecological impact implications

23. To comply with the treasury management professional guidance, the Council's investments must prioritise security, liquidity and yield in that order. Environmental, Social and Governance (ESG) factors represent a fourth consideration in the decision-making process and whilst this is something that the councils are exploring it is in the context of the need to comply with the priorities outlined in the guidance.

24. The councils had no direct investments during the financial year with companies engaged in environmentally harmful activities. The councils' externally managed pooled investment fund managers are founding members of the Net Zero Asset Managers Initiative.

Equalities implications

25. This report is for information only and therefore there are no equalities implications.

Risks

26. During the financial year, the councils operated within the treasury limits and Prudential Indicators set out in their Treasury Management Strategies approved by Council in February 2023.

Conclusion

27. Despite a turbulent operating environment, both councils continued to make investments during 2023/24 that maintained security and liquidity and took advantage of the increases in interest rates in line with the parameters of their respective treasury management strategies.

Background Papers

- Chartered Institute of Public Finance and Accounting (CIPFA) code of practice for treasury management in the public sector.
- DLUHC Local Government Investment Guidance
- CIPFA treasury management in the public services code of practice and cross sectoral guidance notes
- Treasury Management Strategy 2023/24 – Councils in February 2023.

Appendices

- A. Interest rate forecasts
- B. Prudential indicators
- C. South – treasury activities 2023/24
- D. Vale – treasury activities 2023/24
- E. Treasury investments as at 31 March 2024
- F. Glossary of terms

Appendix A

Link Group interest rate forecasts

Link Group Interest Rate View 28.05.24												
	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27
BANK RATE	5.25	5.00	4.50	4.00	3.50	3.25	3.25	3.25	3.25	3.00	3.00	3.00
3 month ave earnings	5.30	5.00	4.50	4.00	3.50	3.30	3.30	3.30	3.30	3.00	3.00	3.00
6 month ave earnings	5.30	4.90	4.40	3.90	3.50	3.30	3.30	3.30	3.30	3.10	3.10	3.20
12 month ave earnings	5.10	4.80	4.30	3.80	3.50	3.40	3.40	3.40	3.40	3.20	3.30	3.40
5 yr PWLB	4.90	4.70	4.50	4.30	4.10	4.00	3.90	3.90	3.90	3.90	3.90	3.80
10 yr PWLB	5.00	4.80	4.60	4.40	4.30	4.10	4.10	4.10	4.00	4.00	4.00	3.90
25 yr PWLB	5.30	5.20	5.00	4.80	4.70	4.50	4.50	4.40	4.40	4.40	4.30	4.30
50 yr PWLB	5.10	5.00	4.80	4.60	4.50	4.30	4.30	4.20	4.20	4.20	4.10	4.10

Prudential limits (indicators) as at March 2024

Prudential indicators as at 31 March 2024				
	Vale		South	
	Original estimate £m	Actual position £m	Original estimate £m	Actual position £m
Authorised limit for external debt				
Borrowing	30	0	30	0
Other long-term liabilities	5	0	5	0
	35	0	35	0
Operational boundary for external debt				
Borrowing	25	0	25	0
Other long-term liabilities	5	0	5	0
	30	0	30	0
Investments				
Interest rate exposures				
Limits on fixed interest rates %	100%	96%	100%	87%
Limits on variable interest rates £k	100%	4%	100%	13%
Maximum principal sums invested > 364 days				
Upper limit for principal sums invested > 364 days £k	50	21	50	18
Limit to be placed on investments to maturity				
1 - 2 years	NA	NA	NA	NA
2 - 5 years	NA	NA	NA	NA
5 years +	NA	NA	NA	NA

Prudential indicators – explanatory note**Debt**

There are two limits on external debt: the ‘Operational Boundary’ and the ‘Authorised Limit’. Both are consistent with the current commitments, existing plans and the proposals in the budget report for capital expenditure and financing, and with approved treasury management policy statement and practices. They are both based on estimates of most likely, but not worst case, scenario.

The key difference is that the Authorised Limit cannot be breached without prior approval of the Council. It therefore includes more headroom to take account of eventualities such as delays in generating capital receipts, forward borrowing to take advantage of attractive interest rates, use of borrowing in place of operational leasing, “invest to save” projects, occasional short-term borrowing to cover temporary revenue cash flow shortfalls as well as an assessment of risks involved in managing cash flows.

The Operational Boundary is a more realistic indicator of the likely position.

Interest rate exposures

The maximum proportion of interest on borrowing which is subject to fixed/variable rate of interest.

Investments**Interest rate exposure**

The purpose of these indicators is to set ranges that will limit exposure to interest rate movement. The indicator required by the Treasury Management Code considers the net position of borrowing and investment and is based on principal sums outstanding.

Principal sums invested

This indicator sets a limit on the level of investments that can be made for more than 364 days.

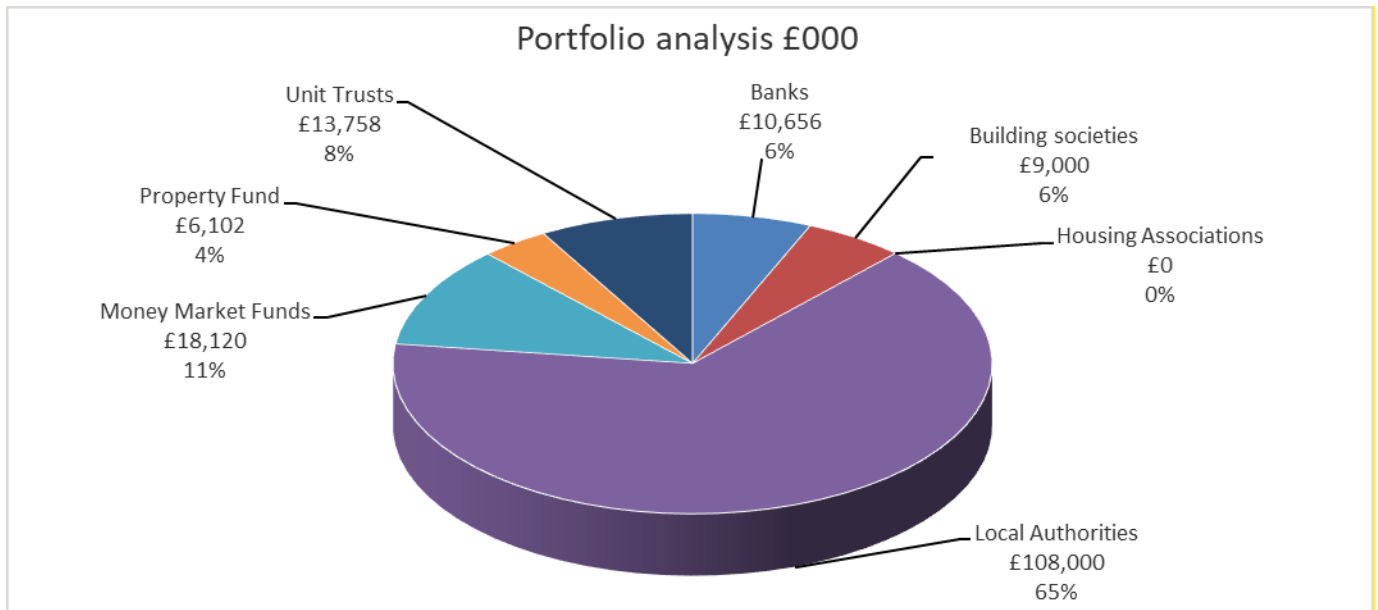
SODC treasury activities in 2023/24

Council treasury investments as at 31 March 2024

1. The council's treasury investments, analysed by maturity as at 31 March 2024 were as follows:

Table 1: Maturity structure of investments at 31 March 2024		
	£000	% holding
Call	156	0%
Money market fund	18,120	11%
Cash available within 1 week	18,276	11%
Up to 3 months	34,000	21%
4-6 months	56,500	34%
6 months to 1 year	19,000	11%
Over 1 year	18,000	11%
Total cash deposits	145,776	88%
CCLA Property Fund	6,102	4%
Equities	13,758	8%
Total investments	165,636	100%

2. The majority of the funds invested were held in the form of fixed interest rate and term cash deposits. These provide some certainty over the investment return.
3. The investment profile is organised to ensure sufficient liquidity for revenue and capital activities, security of investments and to manage risks within all treasury management activities.
4. The chart below shows in percentage terms the portfolio above analysed by counterparty type:



Treasury investment income

5. The total income earned on investments during 2023/24 was £8.113 million, compared to the original budget of £4.583 million, as shown in table 2 below:

Table 2: Investment interest earned by investment type			
Investment type	Annual Budget	Actual Interest	Variation
	£000	£000	£000
Fixed deposits and Short-term liquidity accounts	3,976	7,318	3,342
Unit Trust	360	475	115
CCLA property fund	247	320	73
	4,583	8,113	3,530

6. The actual return achieved was £3.53 million more than the original budget. This was principally due to:

- Interest earned on cash deposits being £3.34 million higher than forecast in the 2023/24 budget, due to UK interest rates rising to a higher level than anticipated when the budget was set.
- Dividends accumulated by the Unit Trust were £115,000 above budget due to an improvement in the FTSE All-Share Index during 2023/24. The Unit Trust objective is to provide growth by investing in shares that closely track the performance of the Index.
- Dividends received from the CCLA Property Fund were £73,000 above budget. However, the total return of the fund was negative due to a reduction in capital value. The Fund's unit price fell by 3.9 per cent as a result of a subdued market and a fall in property prices over the period.

7. The actual average rate of return on internally managed treasury deposits for the year was 4.41 per cent (1.68 per cent in 2022/23).

Performance measurement

8. A list of treasury investments as at 31 March 2024 is shown in **appendix E**. All investments were with approved counterparties. The average level of investments held was £185 million. Table 3 below shows in summary the performance of the council's treasury investments against the benchmarks set out in the Treasury Management Strategy. These benchmarks are used to assess and monitor the council's treasury investment performance for each type of investment.
9. The £185 million does not represent the council's usable, cash backed reserves, which at 31 March 2024 totalled £134 million, including capital grants received in advance of spend. The difference represents the council's working capital balance and timings of cashflows.

Table 3: Treasury investment returns achieved against benchmark				
	Benchmark Return	Actual Return	Growth (Below)/above Benchmark	Benchmarks
Deposits & Short term liquidity funds - internally managed	5.12%	4.41%	(0.71%)	3 Month SONIA
Unit Trust *	8.37%	8.23%	(0.14%)	FTSE All Shares Index
Property Fund *	(1.29%)	1.07%	2.36%	IPD balanced property unit trust index

* Returns include income and capital growth

Note: the benchmark return for unit trusts and CCLA includes the movement in capital value. All other benchmarks reflect earnings of treasury investment income.

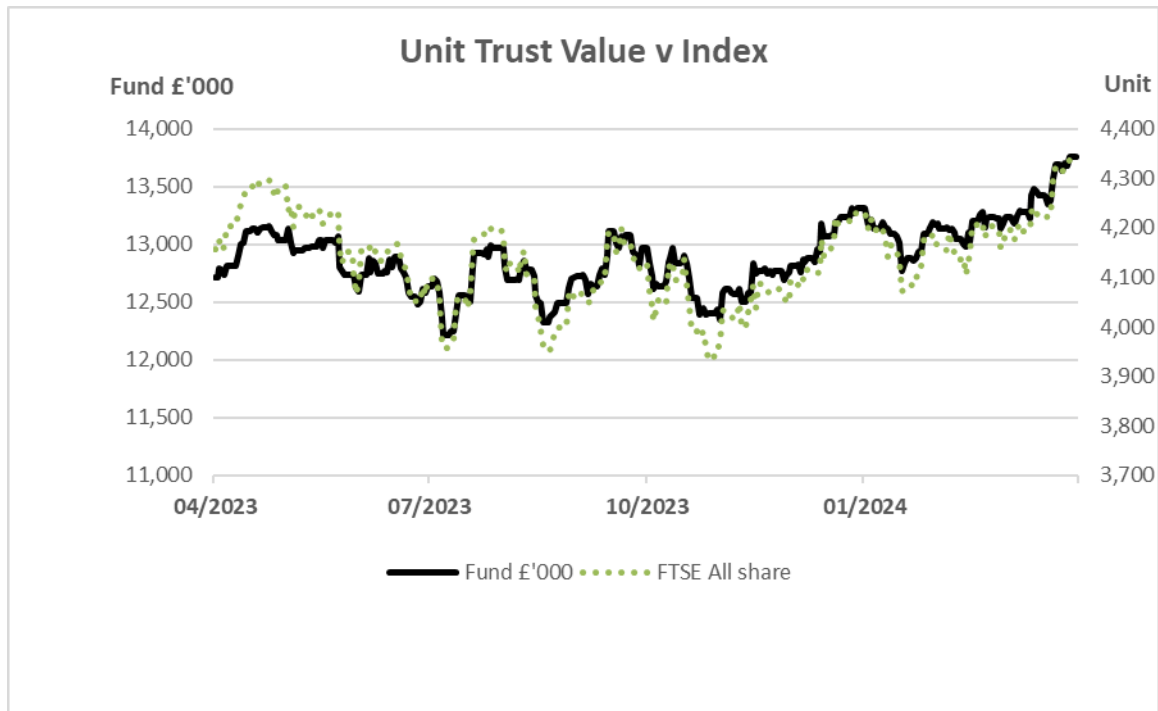
10. Daily cashflow balances are managed in-house with the portfolio of fixed-term deposits, call accounts and money market fund balances benchmarked against the three-month SONIA rate, which was an average of 5.12 per cent for 2023/24. The performance for the year of 4.41 per cent fell below the benchmark by 0.71 per cent as existing deposits prior to the rise in market rates brought down the average portfolio returns.
11. The CCLA property fund initial principal investment of £5 million (March 2013) decreased in value during 2023/24 from £6.3 million to £6.1 million. Dividends received in the year totalled £0.32 million. Both the fall in capital value and the interest earned are included in the performance of -3.9 per cent achieved above. The capital loss is however not realised and so for comparison purposes, the actual rate of return of income received during the year net of fees is 5.12 per cent.

Equities

12. The council's holdings with the Legal & General (L&G) UK Index Trust were purchased in 2000/01 at an initial cost of £10 million. This is an authorised unit

trust incorporated in the United Kingdom and regulated by the FSA. The trust's objective is to provide growth by tracking the capital performance of the UK equity market as represented by the FTSE All-Share index.

13. The index is comprised of shares in all eligible companies listed on the London Stock Exchange's main market. The Fund seeks to replicate as closely as possible the constituents of the benchmark index, by holding all, or substantially all, of the assets comprising the FTSE All-Share Index in similar proportions to their index weightings. It may also hold shares in companies which are reasonably expected to become part of the Benchmark index in the near future. At 31 March 2024 the UK Index Trust Fund comprised 573 holdings.
14. The Fund performance as shown in Table 3 is comprised of income and capital growth. The capital growth performance is based on volatile market values and is unrealised. The price of units in the fund ranged from a low price of 354.6p per unit on 7 July 2023 to a financial year high price of 399.3p per unit on 28 March 2024.
15. The chart below shows the performance of the Unit Trust during 2023/24



16. The Fund invests in UK companies and aims to replicate the FTSE All Share with returns broadly in line with the performance of the Index. The constituents of the Fund will not always exactly match the Index and therefore performance may be positively or negatively impacted by the constituent and weighting variations and other factors such as trading costs for example.
17. The performance of the fund over the past five years compared to the benchmark index is summarised in table 4 below.

Table 4: Unit Trust returns achieved against benchmark					
12 months to 31 March	2024	2023	2022	2021	2020
	%	%	%	%	%
L&G UK Index Trust	8.23	2.31	12.88	27.63	-18.84
Index	8.37	2.36	13.07	28.77	-19.06
Relative to Index	-0.14	-0.05	-0.19	-1.14	0.22

18. The council holds accumulation units where income attributable to the unit class is automatically reinvested in the Fund and is reflected in the price of each accumulation unit, rather than being distributed to unit holders. Consequently, no cash distribution payments were received during the year. Officers monitor the performance of the unit trust holding on a regular basis.

Non-treasury investment loan

19. During 2013/14, the council entered into a secured loan agreement with SOHA to enable them to finance affordable housing schemes. The Council lent £15 million over 20 years at a fixed rate of 4.15 per cent. Interest is paid quarterly and during 2023/24, the council received £0.6 million.

Land and property

20. The Council holds a portfolio of investment properties, which includes land, depots, garages, and shops that are let on a commercial basis. These assets are valued on an annual basis and had an average net book value of £8.3 million during 2023/24 (£8.2 million 2022/23). Income generated was £0.4 million in 2023/24 (£0.42 million in 2022/23) giving a gross rate of return of 4.79 per cent.
21. Due to movement in property values and the exclusion of whole life costs, these rates of return should not be taken as a direct comparison with the performance of other classes of investment.

Liquidity and yield

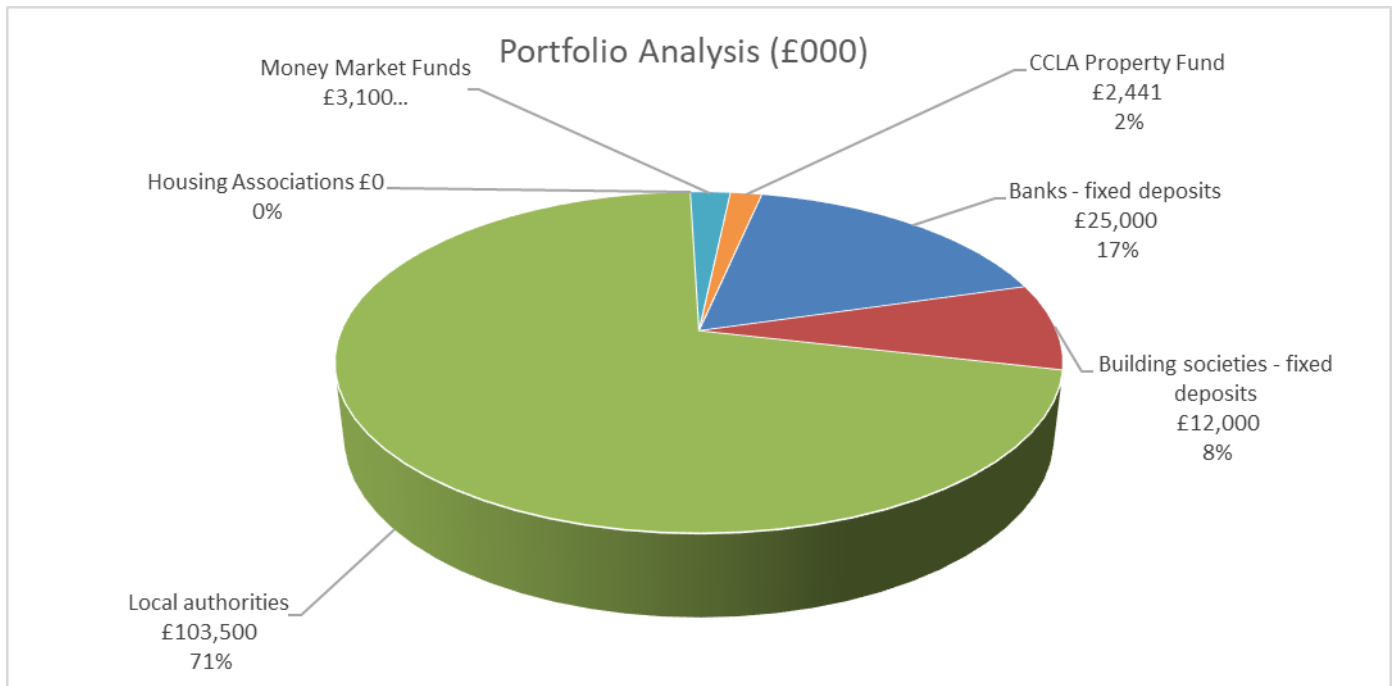
22. The council uses short-term investments to meet daily cash-flow requirements and aims to invest a proportion of the portfolio in longer-term instruments where possible.
23. The average daily balance held in short-term notice accounts during 2023/24 was £22.3 million.

VWHDC detailed treasury performance in 2023/24**Council treasury investments as at 31 March 2024**

1. The council's treasury investments analysed by age as at 31 March 2024 were as follows:

Table 1: maturity structure of investments at 31 March 2024:		
	£000	% holding
Money market fund	3,100	2%
Cash available within 1 week	3,100	2%
Up to 3 months	36,000	25%
4-6 months	46,500	32%
6 months to 1 year	40,000	27%
Over 1 year	18,000	12%
Total cash deposits	143,600	98%
CCLA Property Fund	2,441	2%
Total investments	146,041	100%

2. The majority of the funds invested were held in the form of fixed interest rate and term cash deposits. These provide some certainty over the investment return.
3. The investment profile is organised to ensure sufficient liquidity for revenue and capital activities, security of investments and to manage risks within all treasury management activities.
4. The chart below shows in percentage terms how the portfolio above is spread across investment types:



Treasury investment income

5. The total interest earned on treasury investments during 2023/24 was £6.79 million compared to the original budget estimate of £3.94 million as shown in table 2 below:

Table 2: Investment interest earned by investment type			
Investment type	Annual Budget £000	Actual Interest £000	Variation £000
Fixed term and call	3,878	6,664	2,785
CCLA Property Fund	65	128	63
Total Interest	3,943	6,792	2,848

6. The actual rate of return achieved was £2.8 million higher than the original budget. This was primarily due to UK interest rates rising to a higher level than anticipated when the budget was set.
7. The actual average rate of return on internally managed treasury deposits for the year was 4.22 per cent (1.54 per cent in 2022/23).

Performance measurement

8. A list of treasury investments as at 31 March 2024 is shown in **appendix E**. All investments were with approved counterparties. The average level of investments held was £160 million. Table 3 below shows in summary the performance of the council's treasury investments against the benchmarks set out in the Treasury Management Strategy. These benchmarks are used to assess and monitor the council's treasury investment performance for each type of investment.

The £160 million does not represent the council's usable cash backed reserves, which at 31 March 2024 totalled £57 million including capital grants received in advance of spend. The difference represents the council's working capital balance and timing of cashflows.

Table 3: Treasury investment returns achieved against benchmark				
	Benchmark return	Actual return	Growth (below)/above Benchmark	Benchmarks
Bank & Building Society deposits - internally managed	5.12%	4.22%	-0.90%	3 Month SONIA
Property related funds (CCLA)*	(1.29%)	1.07%	2.36%	IPD balanced property unit trust index
* Returns include income and capital growth				

9. Daily cashflow balances are managed in-house with the portfolio of fixed-term deposits, call accounts and money market fund balances benchmarked against the three-month SONIA rate, which was an average of 5.12 per cent for 2023/24. The performance for the year of 4.22 per cent was below the benchmark by 0.90 per cent as existing deposits prior to the rise in market rates brought down the average portfolio returns.
10. The CCLA property fund initial principal investment of £2 million (April 2013) decreased in value during 2023/24 from £2.54 million to £2.44 million. Dividends received in the year totalled £0.13 million. Both the fall in capital value and the interest earned are included in the performance of -3.9 per cent achieved above. The capital loss is however not realised and so for comparison purposes, the actual rate of return of income received during the year is 5.12 per cent.

Land and Property

11. The council holds a portfolio of investment properties, which includes land, offices and shops that are let on a commercial basis. These assets are valued on an annual basis and had an average net book value of £4.8 million during 2023/24 (£5.1 million as at 31 March 2023). Income generated was £0.15 million (£0.24 million in 2022/23). This is equivalent to a gross return of 3.18 per cent.
12. Due to movement in property values and the exclusion of whole life costs, these rates of return should not be taken as a direct comparison with other classes of investment.

Liquidity and yield

13. The council uses short-term investments to meet daily cash-flow requirements and also aims to invest a proportion of the portfolio in longer-term instruments where possible.
14. The average daily balance held in short-term notice accounts during 2023/24 was £18.9 million.

South Oxfordshire District Council investments as at 31 March 2024

Counterparty	Deposit Type	Maturity Date	Principal	Rate
Gravesham Borough Council	Fixed	24-Apr-24	3,000,000.00	0.30%
Gravesham Borough Council	Fixed	31-Mar-27	3,000,000.00	0.75%
LONDON BORO. OF BARKING & DAGENHAM	Fixed	13-Apr-25	5,000,000.00	0.50%
Lancashire	Fixed	16-Apr-24	5,000,000.00	4.70%
Lancashire	Fixed	27-Apr-24	3,000,000.00	4.70%
Bath & North East Somerset D.C.	Fixed	26-Apr-24	5,000,000.00	4.45%
Uttlesford District Council	Fixed	21-May-24	4,000,000.00	4.60%
PCC Merseyside	Fixed	24-May-24	2,000,000.00	4.57%
Wokingham BC	Fixed	17-Jun-24	3,000,000.00	5.00%
North Lanarkshire Council	Fixed	03-Apr-24	3,000,000.00	4.60%
Goldman Sachs International Bank	Fixed	05-Jul-24	3,000,000.00	6.48%
Rushmoor Borough Council	Fixed	29-Jul-24	5,000,000.00	4.85%
Lloyds Bank	Fixed	09-Aug-24	5,000,000.00	6.17%
Nottingham Building Society	Fixed	13-Aug-24	5,000,000.00	5.95%
Nottingham Building Society	Fixed	16-Aug-24	2,000,000.00	5.96%
National Counties Building Society	Fixed	16-Aug-24	2,000,000.00	6.00%
Plymouth City Council	Fixed	22-Aug-24	5,000,000.00	5.80%
Manchester CC	Fixed	02-Sep-24	5,000,000.00	5.65%
LONDON BOROUGH OF HARINGEY	Fixed	04-Sep-24	5,000,000.00	5.65%
Goldman Sachs International Bank	Fixed	10-Sep-24	2,500,000.00	6.15%
Uttlesford District Council	Fixed	10-Sep-24	7,000,000.00	5.70%
LONDON BOROUGH OF HARINGEY	Fixed	24-Sep-24	5,000,000.00	5.80%
Suffolk County Council	Fixed	03-Nov-25	5,000,000.00	5.45%
Highland Council	Fixed	06-Nov-24	4,000,000.00	5.65%
Aberdeen City Council	Fixed	15-Nov-24	5,000,000.00	5.60%
London Borough of Waltham Forest	Fixed	23-Aug-24	5,000,000.00	5.60%
City of Stoke on Trent	Fixed	27-Jan-25	5,000,000.00	5.75%
London Borough of Waltham Forest	Fixed	22-Apr-24	5,000,000.00	6.30%
Cheltenham Borough Council	Fixed	18-Jun-24	1,000,000.00	6.52%
Great Yarmouth Borough Council	Fixed	19-Feb-25	5,000,000.00	6.20%
Walsall MBC	Fixed	28-Mar-29	5,000,000.00	4.40%
Santander Reserve Account	Call		156,109	variable
Goldman Sachs	MMF		17,905,000	variable
Blackrock	MMF		215,000	variable
L&G Equities	Unit Trust		13,758,016	variable
CCLA	Property Fund		6,101,889	variable
TOTAL			165,636,014	

Vale of White Horse District Council investments at 31 March 2024

Counterparty	Deposit Type	Maturity Date	Principal	Rate
LB Barking & Dagenham	Fixed	14-Apr-25	5,000,000	variable
Suffolk County Council	Fixed	31-Oct-25	5,000,000	5.45%
Gravesham Borough Council	Fixed	17-May-27	3,000,000	variable
Walsall Metropolitan Borough Council	Fixed	28-Feb-29	5,000,000	4.40%
Central Bedfordshire Council	Fixed	09-Apr-24	5,000,000	6.75%
Close Brothers Ltd	Fixed	16-Apr-24	5,000,000	5.00%
Gravesham Borough Council	Fixed	24-Apr-24	3,000,000	0.30%
Blackpool Borough Council	Fixed	11-Jun-24	5,000,000	6.50%
Rotherham MBC	Fixed	25-Jun-24	5,000,000	variable
Moray Council	Fixed	26-Apr-24	5,000,000	4.50%
London Borough of Haringey	Fixed	26-Jun-24	5,000,000	5.75%
Newcastle Building Society	Fixed	27-Jun-24	3,000,000	5.25%
Rushmoor Borough Council	Fixed	01-Jul-24	5,000,000	4.70%
Rushmoor Borough Council	Fixed	30-Jul-24	2,500,000	5.85%
LB Barking & Dagenham	Fixed	30-Jul-24	5,000,000	5.50%
Blackpool Borough Council	Fixed	05-Aug-24	5,000,000	5.60%
Lloyds Bank Corporate Markets (NRFB)	Fixed	13-Aug-24	5,000,000	6.17%
Nottingham Building Society	Fixed	14-Aug-24	3,000,000	6.00%
Merthyr Tydfil CBC	Fixed	14-Aug-24	5,000,000	6.00%
Goldman Sachs International Bank	Fixed	21-Aug-24	5,000,000	6.32%
National Counties Building Society	Fixed	05-Sep-24	3,000,000	6.00%
Nottingham Building Society	Fixed	05-Sep-24	3,000,000	5.95%
Manchester City Council	Fixed	25-Sep-24	5,000,000	5.70%
Wrexham County Borough Council	Fixed	02-Oct-24	5,000,000	5.60%
Standard Chartered	Fixed	09-Oct-24	5,000,000	5.81%
Worcestershire County Council	Fixed	28-Oct-24	5,000,000	5.75%
Aberdeen City Council	Fixed	13-Nov-24	5,000,000	5.60%
Goldman Sachs International Bank	Fixed	19-Dec-24	5,000,000	5.29%
Aberdeen City Council	Fixed	09-Jan-25	5,000,000	5.60%
North Ayrshire Council	Fixed	29-Jan-25	5,000,000	5.65%
Kirklees Metropolitan Council	Fixed	18-Mar-25	5,000,000	0.80%
Goldman Sachs	MMF		1,100,000	variable
LGIM	MMF		2,000,000	variable
CCLA	Property fund		2,440,974	
GRAND TOTAL			146,040,974	

Note – these tables show principal investment values, whereas figures in table 1 of appendix C and appendix D are shown at the fair values of investments held.

GLOSSARY OF TERMS

Basis point (BP)	1/100th of 1%, i.e. 0.01%
Base rate	Minimum lending rate of a bank or financial institution in the UK.
Benchmark	A measure against which the investment policy or performance of a fund manager can be compared.
Bill of Exchange	A non-interest-bearing written order used primarily in international trade that binds one party to pay a fixed sum of money to another party at a predetermined future date.
Callable Deposit	A deposit placed with a bank or building society at a set rate for a set amount of time. However, the borrower has the right to repay the funds on pre agreed dates, before maturity. This decision is based on how market rates have moved since the deal was agreed. If rates have fallen the likelihood of the deposit being repaid rises, as cheaper money can be found by the borrower.
[Cash] Fund Management	Fund management is the management of an investment portfolio of cash on behalf of a private client or an institution, the receipts and distribution of dividends and interest, and all other administrative work in connection with the portfolio.
Certificate of Deposit (CD)	Evidence of a deposit with a specified bank or building society repayable on a fixed date. They are negotiable instruments and have a secondary market; therefore the holder of a CD is able to sell it to a third party before the maturity of the CD.
Commercial Paper	Short-term obligations with maturities ranging from 2 to 270 days issued by banks, corporations and other borrowers. Such instruments are unsecured and usually discounted, although some may be interest bearing.
Corporate Bond	Strictly speaking, corporate bonds are those issued by companies. However, the term is used to cover all bonds other than those issued by governments in their own currencies and includes issues by companies, supranational organisations and government agencies.
Counterparty	Another (or the other) party to an agreement or other market contract (e.g. lender/borrower/writer of a swap/etc.)
Credit Default Swap (CDS)	A swap designed to transfer the credit exposure of fixed income products between parties. The buyer of a credit swap receives credit protection, whereas the seller of the swap guarantees the credit worthiness of the product. By doing this, the risk of default is transferred from the holder of the fixed income security to the seller of the swap.

Capital Financing Requirement (CFR)	The amount the council has to borrow to fund its capital commitments.
CIPFA	Chartered Institute of Public Finance and Accountancy.
CLG	[Department for] Communities and Local Government.
Derivative	A contract whose value is based on the performance of an underlying financial asset, index or other investment, e.g. an option is a derivative because its value changes in relation to the performance of an underlying stock.
Debt Management Account Deposit Facility (DMADF)	Deposit Account offered by the Debt Management Office, guaranteed by the UK government
European Central Bank (ECB)	European Central Bank – sets the central interest rates in the EMU area. The ECB determines the targets itself for its interest rate setting policy; this is the keep inflation within a band of 0 to 2%. It does not accept that monetary policy is to be used to manage fluctuations in unemployment and growth caused by the business cycle.
European and Monetary Union (EMU)	The Economic and Monetary Union (EMU) is an umbrella term for the group of policies aimed at converging the economies of all member states of the European Union.
Equity	A share in a company with limited liability. It generally enables the holder to share in the profitability of the company through dividend payments and capital appreciation. Equity values can decrease as well as increase.
Forward Deal	The act of agreeing today to deposit funds with an institution for an agreed time limit, on an agreed future date, at an agreed rate.
Forward Deposits	Same as forward dealing (above).
Fiscal Policy	The government policy on taxation and welfare payments.
GDP	Gross Domestic Product.
[UK] Gilt	Registered UK government securities giving the investor an absolute commitment from the government to honour the debt that those securities represent.
LIBID	London inter-bank bid rate (phased out in December 2021)
LIBOR	London inter-bank offered rate (phased out in December 2021)

Money Market Fund	A well rated, highly diversified pooled investment vehicle whose assets mainly comprise of short-term instruments. It is very similar to a unit trust, however in a MMF.
Monetary Policy Committee (MPC)	Government body that sets the bank rate (commonly referred to as being base rate). Their primary target is to keep inflation within plus or minus 1% of a central target of 2% in two years time from the date of the monthly meeting of the committee. Their secondary target is to support the government in maintaining high and stable levels of growth and employment.
Other Bond Funds	Pooled funds investing in a wide range of bonds.
PWLB	Public Works Loan Board.
QE	Quantitative Easing.
Retail Price Index	Measurement of the monthly change in the average level of prices at the retail level weighted by the average expenditure pattern of the average person.
SONIA	Sterling Overnight Index Average (SONIA) is the effective interest rate paid by banks for unsecured transactions in the UK sterling market. The rate is published by the Bank of England.
Sovereign Issues (excl UK Gilts)	Bonds issued or guaranteed by nation states, but excluding UK government bonds.
Supranational Bonds	Bonds issued by supranational bodies, e.g. European Investment Bank. The bonds – also known as Multilateral Development Bank bonds – are generally AAA rated and behave similarly to gilts, but pay a higher yield (“spread”) given their relative illiquidity when compared with gilts.
Treasury Bill	Treasury bills are short-term debt instruments issued by the UK or other governments. They provide a return to the investor by virtue of being issued at a discount to their final redemption value.

Joint Audit and Governance Committee



Report of Head of Finance

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To: Joint Audit and Governance Committee

DATE: 15 October 2024

Joint Audit and Governance Committee Annual Report 2023/24

Recommendation

Joint Audit and Governance Committee is recommended to review the draft report attached at Appendix 1 which outlines the committee’s activity during 2023/24, agree any amendments and finalise in preparation for presentation to Council meetings by the respective co-chair of Joint Audit and Governance Committee.

Implications (further detail within the report)	Financial	Legal	Climate and Ecological	Equality and diversity
	Yes	Yes	Yes	Yes
Signing off officer	Simon Hewings	Vivien Williams	Jessie Fieth	Lorne Grove

Purpose of Report

1. In accordance with the Chartered Institute for Public Finance and Accountancy (CIPFA) Position Statement: Audit Committees in Local Authorities and Police, it is recommended practice for an annual public report to be produced demonstrating how the Joint Audit and Governance Committee has discharged its responsibilities. This report will be presented to full Council at both South and Vale.

Strategic Objectives

2. To achieve the Councils' strategic objectives, high quality governance is a crucial component in maintaining an effective organisation.

Background

3. In 2022, CIPFA updated its Position Statement on Audit Committees in Local Authorities and Police. The guidance defines the purpose of an audit committee as follows:

“Audit committees are a key component of an authority’s governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee’s role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.

In a local authority the full council is the body charged with governance. The audit committee may be delegated some governance responsibilities but will be accountable to full council. The committee has oversight of both internal and external audit together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.”

For these councils, the constitution outlines the purpose, role and function of the Joint Audit Committee.

4. The CIPFA position statement recommends that, as part of discharging its responsibilities effectively, audit committees should:

“report annually on how the committee has complied with the position statement, discharged its responsibilities, and include an assessment of its performance. The report should be available to the public.”

5. A draft report of the activities of Joint Audit and Governance Committee for the 2023/24 financial year has been prepared and is attached as appendix 1. Once agreed, a final version will be produced for each co-chair to present to their respective Council.

Financial Implications

6. There are no financial implications arising from this report.

Legal Implications

7. There are no legal implications arising from this report.

Climate and ecological impact implications

8. There are no climate and ecological impact implications arising from this report. As agreed with the climate team, the use of the Climate Impact Assessment Tool is not required for the contents of this report.

Equalities implications

9. This report is provided for information only and as such there are no direct equalities implications.

Risks

10. The annual report provides transparency on how the committee discharges its responsibility to monitor the management of risk.

Other Implications

11. None

Conclusion

12. The annual report, which complies with recommended practice, summarises the committee's activities during 2023/24 and demonstrates how it has discharged its responsibilities.

Background Papers

None.

Joint Audit and Governance Committee

Annual Report

Report of the work of Joint Audit and Governance Committee during 2023/24

Introduction

Joint Audit and Governance Committee operates as the audit committee for both South Oxfordshire District Council and Vale of White Horse District Council.

As outlined in the Chartered Institute of Public Finance and Accountancy's (CIPFA's) 2022 Position Statement on Audit Committees in Local Authorities and Police, the purpose of audit committees is follows:

“Audit committees are a key component of an authority’s governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee’s role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.

In a local authority the full council is the body charged with governance. The audit committee may be delegated some governance responsibilities but will be accountable to full council. The committee has oversight of both internal and external audit together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.”

The purpose, role and function of the Joint Audit and Governance Committee is outlined in the councils’ constitution.

Committee meetings during 2023/24

The committee met four times during 2023/24, although given its content and proximity to the end of the financial year, this reports also includes the committee meeting held on 15 April 2024 as if it took place during 2023/24. The table overleaf summarises the activity undertaken each meeting.

Key JAGC activities	Committee date				
	July 4 2023	3 October 2023	30 October 2023	30 January 2024	*15 April 2024
Financial reporting					
Update on local authority audit					
Statement of accounts 2021/22					
Update on 2022/23 and 2023/24 statement of accounts					
Treasury management					
Outturn report 2022/23					
Mid-year monitoring report 2023/24					
Strategy 2024/25					
Internal audit					
Internal audit annual report 2022/23					
Internal audit 2023/24 quarterly update reports					
Follow up on internal audits:					
1) Information security audit					
2) Health and safety audit					
Internal audit plan 2024/25					
External audit					
External auditor's audit results report 2021/22					
External audit plan 2023/24					
Governance and risk management					
Code of conduct annual report 2022/23					
Annual complaints report 2022/23					
Corporate risk review					
Review of Terms of Reference for appointment of independent person					
Annual governance statement 2021/22					
Regulation of investigatory powers Act 2000 (RIPA) annual review					
Code of corporate governance					
* 15 April 2024 meeting included in table as meeting agenda reflected work undertaken in 2023/24					

Financial reporting

The committee is responsible for the review and approval of the statements of accounts on behalf of the Council.

The committee has been kept updated on the efforts nationally to deal with the local government audit backlog and the impact of those developments on the councils. During the year the audit of the 2021/22 accounts for both councils was concluded by EY and the accounts were published in December 2023.

Treasury management

The committee receives the treasury management reports that are required during the year, exercising its stewardship role, and has the opportunity to make recommendations for consideration at respective cabinet and council meetings. The reports considered were:

- Outturn report 2022/23,
- Mid-year monitoring report 2023/25,
- Strategy 2024/25.

Internal audit

In respect of the 2022/23 financial year, the committee received the internal audit annual report. Based on work undertaken in 2022/23, the internal audit and risk manager reported that she reached the overall opinion that there was a satisfactory system of governance, risk, internal control. Findings indicate that overall, arrangements were satisfactory, although some enhancements have been recommended.

With the 2023/24 internal audit plan agreed before the start of the 2023/24 financial year, the committee received quarterly reports on progress during the year. Up to and including quarter three of the year, the results of 22 (17 for 2022/23 and five for 2023/24) audits were presented. Of these, three (two for 2022/23 and one for 2023/24) were limited assurance.

The committee specifically requested follow-ups on two internal audits, which were presented to the committee during the year. These were:

- Information security, and
- Health and Safety.

At the meeting held in April 2024, the committee approved the internal audit plan for 2024/25.

External audit

As noted above, EY presented the results of their audit of the 2021/22 statements of accounts for both councils, and those statements have now been finalised and published.

The audit of the 2022/23 statements of accounts, which will be the last to be audited by EY, was underway at the end of the financial year. Bishop Fleming, who are the councils' auditors from the 2023/24 statements of accounts onwards, presented their 2023/24 audit plan to the April 2024 committee.

Governance and risk management

The committee welcomed a non-voting, independent member during 2023/24. The terms of reference for the independent person were reviewed during the year.

As part of the sign-off of the 2021/22 accounts following the audit by EY, the committee approved the 2021/22 annual governance statements.

The committee received a number of annual reports, namely:

- Code of Conduct annual report 2022/23,
- Complaints annual report 2022/23,
- Regulation of Investigatory Powers Act 2000 (RIPA) annual review.

The committee received two updates on risk during the year. Following consideration of the second update on risk at its meeting in April 2024, a follow-up report was requested on a specific, confidential item. This was brought to the committee in July 2024.

2023/24 training

Committee members received training in the following areas during 2023/24:

- The role of internal audit (delivered by the Internal Audit and Risk Manager),
- Developing the audit committee (delivered by CIPFA)
- Risk management, (delivered by the Risk and Insurance Team Leader),
- Treasury management (delivered by Link Asset Services).

2023/24 key achievements

The co-chairs consider the following to be the key achievements during 2023/24:

- Taking on board the advice of the external trainer who provided a training session in September 2023, leading to this annual report and the forthcoming review of the committee's terms of reference,
- Since the district council elections in May 2023, the joint committee has worked well together with a mix of experienced and new members,
- The arrival of an independent member to the committee has brought a new, external perspective to the committee's discussions,
- The committee has taken more of an interest in governance matters, and will receive a report on Future Oxfordshire Partnership governance in the coming months,
- There has been greater liaison with Scrutiny committee chairs to discuss the appropriate committee to bring matters for discussion (for example Affordable Housing Delivery),
- Due to closer collaboration with Heads of Services, key team members and committee members agenda items and meetings are now more focused on pertinent issues and topics so relevant reports come to be debated and discussed.

Audit and Governance Work Programme

containing Joint Audit and Governance
Committee work to be undertaken
OCTOBER 2024 – July 2025



What is the work programme?

The Audit and Governance Work Programme belongs to South Oxfordshire District Council’s and Vale of White Horse District Council’s Joint Audit and Governance Committee and sets out a schedule of work for the period shown above. It is a rolling plan, subject to change at each committee meeting; however, the councils may allocate additional work without notice.

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
15 October 2024					
Treasury management - ESG investment review	Joint Audit and Governance Committee 15 Oct 2024	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk simon.hewings@southandvale.gov.uk	The committee is responsible for monitoring the councils' treasury management activity.	To consider the report and make recommendations to the Head of Finance for consideration.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
Annual complaints report	Joint Audit and Governance Committee 15 Oct 2024	Mark Minion, Head of Corporate Services mark.minion@southandvale.gov.uk	The committee is responsible for reviewing the formal complaints received and performance in responding to complaints against timescales set out in the corporate complaints policy.	To review the complaints and performance in responding within the timescales set in the corporate complaints policy.	
Treasury management outturn report - 2023/24	Joint Audit and Governance Committee 15 Oct 2024	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk	The committee is responsible for monitoring the councils' treasury management activity.	To consider the 2023/24 outturn report and make recommendations to Cabinet	
2023/24 Annual Joint Audit and Governance Report to Council	Joint Audit and Governance Committee 15 Oct 2024	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk	An annual report to inform the councils of the work of the Joint Audit and Governance committee was requested by the committee.		
25 November 2025					
Review of the Future Oxfordshire Partnership	Joint Audit and Governance Committee Not before 26 Sep 2024	Suzanne Malcolm, Deputy Chief Executive - Place suzanne.malcolm@southandvale.gov.uk	The report has been sent to the committee by resolution of both South and Vale's Cabinets.	To provide recommendations about the future of the Future Oxfordshire Partnership (FOP) to each Council.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
Corporate risk review	Joint Audit and Governance Committee 25 Nov 2024	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk	The committee agreed to receive regular progress reports on the Corporate risk register and implementation of the risk management framework.	To review and comment on progress.	
Internal audit update report - Q2 2024/25	Joint Audit and Governance Committee 25 Nov 2024	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The committee is responsible for monitoring internal audit work to ensure an adequate internal control environment.	The committee is asked to review the outcomes of recent internal audit work and to ensure that timely actions are taken to manage risks effectively.	
Review of the Joint Audit and Governance Committee's Terms of Reference	Joint Audit and Governance Committee 25 Nov 2024	Darius Zarazel, Democratic Servicez Officer, Steven Corrigan, Democratic Services Manager darius.zarazel@southandvale.gov.uk, steven.corrigan@southandvale.gov.uk	In response to a recommendation from an external trainer, the committee agreed to review the terms of reference for the committee.	To review and make recommendations to council for the updating of the Joint Audit and Governance Committee's terms of reference.	
27 January 2025					

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
Health and Safety	Joint Audit and Governance Committee 27 Jan 2025	Andrew Busby andrew.busby@southandvale.gov.uk	The committee agreed to receive regular reports on health and safety.	To review and comment on progress.	
Regulation of Investigatory Powers Act 2000 (RIPA) annual review	Joint Audit and Governance Committee 27 Jan 2025	Vivien Williams vivien.williams@southandvale.gov.uk	To inform the Joint Audit and Governance Committee regarding the councils' use of directed surveillance and covert human intelligence sources during 2022 as required by the statutory code of practice.	To note the usage of RIPA during 2024. To approve the amendments to the RIPA policy. To agree conclusions in the report and support recommended actions.	
Internal audit update report - Q3 2024/25	Joint Audit and Governance Committee 27 Jan 2025	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The committee is responsible for monitoring internal audit work to ensure an adequate internal control environment.	The committee is asked to review the outcomes of recent internal audit work and to ensure that timely actions are taken to manage risks effectively.	
Treasury management mid-year monitoring report 2024/25	Joint Audit and Governance Committee 27 Jan 2025	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk	The committee is responsible for the scrutiny of the councils' treasury management activity.	To review the councils' mid-year treasury management mid-year report.	
Treasury management strategy 2025/26	Joint Audit and Governance Committee 27 Jan 2025	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk			

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
February 2025					
Statement of accounts 2023/24	Joint Audit and Governance Committee February 2025	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk	Each year the committee must approve each council's statement of accounts and ensure they comply with the requirements of accounting practice.	The committee is asked to: 1. Consider the report for the council's external auditor 2. Approve each council's statement of accounts 3. Approve each council's annual governance statements 4. Agree that the committee's co-chairs sign-off the letters of representation to the external auditor	
25 March 2025					
Corporate risk review	Joint Audit and Governance Committee 25 Mar 2025	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk	The committee agreed to receive regular progress reports on the Corporate risk register and implementation of the risk management framework.	To review and comment on progress.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
Internal audit update report - Q4 2024/25	Joint Audit and Governance Committee 25 Mar 2025	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The committee is responsible for monitoring internal audit work to ensure an adequate internal control environment.	The committee is asked to review the outcomes of recent internal audit work and to ensure that timely actions are taken to manage risks effectively.	
Internal audit plan 2025/26	Joint Audit and Governance Committee 25 Mar 2025	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The council audits its services through the internal audit service.	To approve the internal audit plan for 2025/26.	
July 2025					
Code of conduct annual report - 2024/25	Joint Audit and Governance Committee July 2025	Vivien Williams vivien.williams@southandvale.gov.uk	The committee has responsibility for having an overview of the standards of conduct framework for councillors, any co-opted members and parish councillors.	To review operation of the code of conduct.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
Internal audit annual report 2024/25	Joint Audit and Governance Committee July 2025	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	To review the work of internal audit in 2024/25 and to consider the annual internal audit opinion.	To monitor the effectiveness of internal audit and to make recommendations for changes as necessary.	
Internal audit update report - Q1 2025/26	Joint Audit and Governance Committee July 2025	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The committee is responsible for monitoring internal audit work to ensure an adequate internal control environment.	The committee is asked to review the outcomes of recent internal audit work and to ensure that timely actions are taken to manage risks effectively.	

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

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