

Meeting	OLC Board Meeting	Agenda Item No.	2
		Paper No.	138.1
Date of meeting	29 April 2025	Time required	30 Minutes

Title	Review of the skeleton 2024/25 Annual Report and Accounts and update on progress.
Sponsor	Laura Stroppolo, Head of Programme Management and Assurance Blessing Simango, Head of Finance, Procurement and IT Mike Harris, Interim Head of Communications, Engagement and Impact
Status	OFFICIAL
To be communicated to:	Members and those in attendance

Executive summary
<p>The Head of Programme Management and Assurance, Head of Finance, Procurement and IT and Interim Head of Communications, Engagement and Impact have progressed the 2024/25 external audit process and the production of the OLC's Annual Report and Accounts (ARA) for 2024/25.</p> <p>This paper provides a summary of progress to date. A skeleton working draft of the ARA is appended for the Board's information.</p>
Recommendation / action required
<p>Board is asked to:</p> <ul style="list-style-type: none"> • Note the update and provide any feedback/questions on the audit and/or reporting process. • Provide any feedback on the working draft of the ARA. • Check their attendance at Board and Committee meetings, as set out in the 'Effectiveness of the Board and its committees' section within the Governance statement of the ARA.
Equality Diversity and Inclusion

EDI implications	Yes
The OLC's Annual Report and Accounts reviews the whole of the OLC's governance structures and the Legal Ombudsman's operations. EDI matters in respect of LeO's people and customers cut across the narrative, reflecting mandatory requirements and best practice wherever possible. The ARA's final published form will be an accessible PDF.	
Freedom of Information Act 2000 (Fol)	
Paragraph reference	Fol exemption and summary
Attachments: Draft documents attached	Fol Exempt S.22 – information intended for future publication

Review of the skeleton 2024/25 Annual Report and Accounts and update on progress

1. External audit process

LeO colleagues, as well as ARAC, have held detailed 'lessons-learned' discussions with external audit to mitigate the risk of late-stage queries arising as in 2023/24. The actions put in place relate to the NAO and Deloitte starting the audit earlier, and to LeO in ensuring there is an enhanced quality assurance check over the data in the annual report. Weekly progress calls have been scheduled from May and separate meetings with the NAO lead and Head of Programme Management to ensure consistent messaging and alignment from both parties during the process.

Deloitte are on track with the timing of the audit as per the Financial Planning Report issued in March. They have completed the planning stage, and we have submitted the requested supporting evidence for the Interim fieldwork stage.

2. Annual Report and Accounts 2024/25 document draft

Content commissioning and key messages

In February 2025, content for the 2024/25 annual report and accounts was commissioned from Executive Team colleagues using the same template approach as in 2023/24. At the same time, steers were sought on key corporate messages that should be conveyed in the report.

These key messages were discussed at a dedicated session at the Board's February workshop in Cardiff. Board members' feedback was collated and are being used to shape the report's narrative.

Content creation and report drafting

As with the production of last year's annual report, an external copywriter from the Scroll content agency has been engaged to collate a first draft of the 2024/25 report, using our key message document and the content contributions from the executive team and other LeO colleagues.

The latest working draft is being shared with the Board for information in keeping with the timeline discussed at the February workshop. Any data and content outstanding at the point of sharing will be completed as soon as possible.

Last year, the previous Interim Head of Communications, Engagement and Impact had the opportunity to review and refine the draft ARA text that was shared with Board colleagues at the corresponding stage in April 2024. Due to the extended approval process for the 2025/26 OLC Business Plan and Budget in February and March 2025, that intervening edit hasn't been possible this year.

Nevertheless, Board members will appreciate that this is an earlier-evolution working draft, any feedback or suggestions would still be gratefully received.

Forewords and visuals

The Interim Head of Communications, Engagement and Impact is working with the Chair and the Chief Ombudsman on their respective forewords. The forewords included within the working draft of the annual report will be further refined and are shared in their current format to give a sense of direction and messaging.

Reflecting the Board's feedback on the need for strong visual elements within the report, LeO is once again using the in-house design agency for government and agencies, Design102, whose service also includes proofreading. The graphics and visuals for the 2024/25 ARA will be developed in May.

3. Governance and assurance

The ARA process formally kicked off in February with internal colleagues and the process has been shared with NAO and Deloitte colleagues. Commissioning of the drafting and design elements of the ARA have also taken place and we will be managing the timelines closely when the external audit formally starts.

The ARA has a provisional laying date of Thursday 03 July 2025 which has been shared with MoJ colleagues. This will follow approval by the Audit and Risk Assurance Committee and the OLC Board at the meetings scheduled for Wednesday 18 June 2025.