

Wednesday, 18 June 2025

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AUDIT AND GOVERNANCE COMMITTEE

You are summoned to a meeting of the Audit and Governance Committee which will be held in Committee Room 1, Council Offices, Woodgreen, Witney, Oxfordshire OX28 1NB on **Thursday, 26 June 2025 at 6.00 pm.**



Giles Hughes
Chief Executive

To: Members of the Audit and Governance Committee

Councillors: Carl Rylett (Chair), Ruth Smith (Vice-Chair), Joy Aitman, Andrew Beaney, David Jackson, Edward James, David Melvin, Elizabeth Poskitt, Nigel Ridpath, Sandra Simpson, Alex Wilson, Gemma Collings and Richard Deuttenburg

Recording of Proceedings – The law allows the public proceedings of Council, Executive, and Committee Meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted. By participating in this meeting, you are consenting to be filmed.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Democratic Services officers know prior to the start of the meeting.

AGENDA

1. **Minutes of Previous Meeting (Pages 5 - 8)**
To approve the minutes of the meeting held on 21 May 2025.
2. **Apologies for Absence**
To receive any apologies for absence. The quorum for the Audit and Governance Committee is 4 Members.
3. **Declarations of Interest**
To receive any declarations from Members of the Committee on any items to be considered at the meeting.
4. **Participation of the Public**
To receive any submissions from members of the public, in accordance with the Council's [Public Participation Rules](#).
5. **Internal Audit Annual Opinion 2024/25 (Pages 9 - 42)**
Purpose:
To present a summary of the work undertaken by Internal Audit during 2024/25 and to give an overall opinion on levels of assurance resulting from this work.

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

Recommendation:

That the Audit and Governance Committee resolves to:

1. Note the report and comment as necessary.

6. **Statement of Accounts - 2024/25 - Update and Accounting Policies (Pages 43 - 70)**
Purpose:
This report presents the accounting policies to be included in the 2024/25 Statement of Accounts. This provides Members with the opportunity to review and approve the policies in advance of the preparation of the Statement of Accounts 2024/25. Approving the accounting policies in advance of the preparation of the accounts represents best practice.

Recommendation(s):

That the Audit and Governance Committee resolves to:

1. Approve the draft accounting policies for 2024/25 included at Annex A;
2. Note the necessary amendments to the policies set out at Annex A (occurring subsequent to this meeting) are included within the draft (unaudited) and/or final (audited) Statement of Accounts when presented to this Committee.

7. **Strategic Risk Register, Risk Policy and Draft Risk and Opportunity Management Strategy and Guide (Pages 71 - 88)**

Purpose:

This report presents the latest version of the Council's Risk and Opportunity Management Strategy and the Council's Risk Register.

Recommendation(s):

That the Audit and Governance Committee resolves to:

1. Approve the Risk and Opportunity Management Strategy attached at Annex A.
2. Note the updated Strategic Risk Register attached at Annex B.

8. **Treasury Management Outrun Quarter 4 (Pages 89 - 104)**

Purpose:

To advise members of treasury management activity and the performance of internal and external fund managers for 2024/25

Recommendation:

That the Audit and Governance Committee resolves to:

1. Note the Treasury Management and performance of internal and external funds for 2024/25.

9. **Annual Governance Statement for 2024/25 and Action Plan for 2025/26 (Pages 105 - 128)**

Purpose:

This report provides the Audit Committee with an updated Annual Governance Statement for 2024/25 and an Annual Governance Action plan for 2025/26.

Recommendation(s):

That the Audit and Governance Committee:

1. Approve the 2024/25 Annual Governance Statement and Action Plan 2025/26 for sign off by the Chief Executive and the Leader of the Council.
2. Agree to receive updates on progress against the key actions at future meetings.

10. **Annual Summary of Member Conduct Complaints (Pages 129 - 134)**

Purpose:

To advise the Committee of the number and status of Code of Conduct complaints received and considered by the Council's Monitoring Officer in the period from 1 September 2024 to 31 March 2025.

Recommendation:

That the Audit and Governance Committee resolves to:

1. Note the report.

11. **Whistleblowing Policy (Pages 135 - 158)**

Purpose:

To present the Audit and Governance Committee with an updated Whistle-Blowing Policy for approval. To update and replace the existing Whistle-Blowing Policy to highlight key legislation and the roles and responsibilities of Members, Officers and other parties.

Recommendation(s):

That the Audit and Governance Committee:

1. Approve and adopt the Policy attached to this report.
2. Authorises the Director of Governance and Regulatory Services to approve future minor amendments to the Policy in consultation with the Counter Fraud and Enforcement Unit, Legal Services and the Leader of the Council.

12. **Annual Local Government Ombudsman Letter (Pages 159 - 172)**

Purpose:

This report presents the Annual Complaints statistics as provided by the Local Government and Social Care Ombudsman for the year 1st April 2024 – 31st March 2025.

Recommendation:

That the Audit and Governance Committee:

1. Note the content of the report and the Local Government and Social Care Ombudsman's Annual Review Letter 2024 – 2025.

13. **Audit and Governance Committee Work Programme (Pages 173 - 176)**

Purpose

For the Committee to review and note its work programme.

Recommendation:

1. That the Committee notes the work programme.

(END)