

WEST OXFORDSHIRE DISTRICT COUNCIL

Minutes of the meeting of the  
**Audit and Governance Committee**

Held in the Committee Room I, Council Offices, Woodgreen, Witney, Oxfordshire OX28  
INB at 6.00 pm on **Thursday, 25 September 2025**

PRESENT

Councillors: Carl Rylett (Chair), Ruth Smith (Vice-Chair), David Melvin, Elizabeth Poskitt, Nigel Ridpath, Sandra Simpson and Alex Wilson

Officers: Lucy Cater (Assistant Director SWAP), Emma Cathcart (Head of Service, Counter Fraud and Enforcement Unit), Andrea McCaskie (Director of Governance and Regulatory Services), Mathew Taylor (Democratic Services Officer), Anne Learmonth (Democratic Services Officer), John Chorlton (Chief Technology Officer) and Georgina Dyer (Head of Finance)

Other Councillors in attendance: None.

**79 Minutes of Previous Meeting**

The Committee considered the minutes of the meeting held on 26 June 2025. Councillor Elizabeth Poskitt proposed that the minutes be agreed. This was seconded by Councillor Carl Rylett, Chair of the Audit and Governance Committee, was put to the vote and agreed by the Committee.

**Resolved:**

The Committee agreed the minutes of the meeting held on 26 June 2025.

**80 Apologies for Absence**

Apologies for absence were received from Councillors David Jackson, Andrew Beaney, Edward James and Joy Aitman and from Independent Member Richard Deuttenburg.

**81 Declarations of Interest**

There were no declarations of interest received.

**82 Participation of the Public**

There was no participation of the public.

### 83 Internal Audit Progress Report

The purpose of the report was to present a summary of the audit work that had been concluded since the last meeting of the Audit and Governance Committee.

Lucy Cater, Head of Internal Audit. Assistant Director, SWAP Internal Audit Services, introduced the report and highlighted the following points:

- The Counter Fraud Enforcement Unit (CFEU) Audit Report had been requested by Emma Cathcart, Head of Service, CFEU. This audit had returned a “low substantial” opinion.
- The payroll audit was split into two areas, and therefore two audit opinions were given. The first of these areas was the Publica controls, which included the systems for processing of the payroll. This audit had returned a “mid substantial” opinion The second of the areas was the Councils service area controls around payroll transactions. This had returned a “mid reasonable” opinion.
- Three further reports had been finalised since the report had been published and would come to the next meeting of the Audit and Governance Committee.
- All agreed actions had continued to be followed up since the last meeting of the Committee.

In the discussion the following points were raised:

- It was noted that policies and procedures had now been revised and implemented with regard to the open agreed actions on the Council’s procurement cards. The Councils Management Team were now aware that paperwork should be checked when completing claims.
- The audit of the engagement with the S106 consultation progress that was pending would be brought to the Audit and Governance Committee in November.
- It was noted that it was good to see an impressive result for the CFEU Audit.

**Resolved:** The Audit and Governance Committee noted the report.

### 84 CFEU Update Report

The purpose of the report was to provide the Committee with assurance over the counter fraud activities of the Council and to update the Committee in relation to the areas of fraud risk mitigation. Direct updates would continue to be provided biannually. In addition, the purpose was to present the Committee with an updated Fraud Risk Strategy 2025, Fraud Compliance Report and Fraud Response Plan, so that they could consider the approach taken

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by the CFEU Partnership in this area. Finally, the report provided assurance to the Committee that the risks of fraud committed against the Council were recognised, managed and mitigated in accordance with Council priorities, and changing fraud trends.

Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit (CFEU), introduced the report and highlighted the following points:

- The report showed information about bigger strategic projects on areas identified as fraud risks.
- An updated Fraud Risk Strategy was presented to the Committee.
- A new Fraud Response Plan had been introduced along with guidance for staff on how to act when there were suspicions of fraud.
- The Fraud Compliance Report included a completed assessment that listed where the Authority was compliant. Where it was considered not compliant the required actions were detailed in the report.
- It was noted that an area of non-compliance within the report was with regard to portfolio holder updates. However, the view of the Officer was that the reports should not go to the Portfolio holder in isolation as the report effected all Members. Therefore, it was suggested that all Executive Members would be briefed in future to coincide with reports being presented to the Audit and Governance Committee.
- One of the areas of risk from last year had been grants. The Grants Management Policy had now been drafted and was in the final stage of consultation. In addition, a supporting toolkit had been produced for staff.
- The recent prosecution of a member of staff with undeclared secondary employment was discussed. The prosecution demonstrated that the Council's internal approach to fraud matched their external approach, and this was an important message for public confidence.
- In the coming year there would be more work around procurement risks and further reports and updates would be brought to the Committee on this area.

Councillor Alex Wilson joined the meeting at 6:16 pm.

In the discussion the following points were raised:

- A Councillor asked which factors could impact the decision to pursue a case of fraud. The Officer advised that consideration was given to the public interest test, the evidence for prosecution, the damage of the fraud and the funding available.
- The Officer was asked to give more detail around the use data analytics as it currently had a status of "not compliant" on the Fraud Compliance Report. In their response the Officer noted that at present the Council could not be compliant in this area as it did not have software to undertake data analytics. However, it was noted that the Council

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was part of national data matching exercises. In addition, there was a Central Government analytic programme around fraud that may be rolled out for LGA use.

- A Councillor asked for more detail on contractors and third parties sign up to the Whistleblowing Policy, an area that was listed as “not compliant” on the Fraud Compliance Report. It was confirmed that contractors do have access to the Whistleblowing Policy, but more communication was required to draw their attention to this.
- It was confirmed that more work was to be completed in the area of recruitment vetting, which was presently only “partially compliant” on the Fraud Compliance Report. This area was acknowledged to be a growing area of fraud risk that required additional checks, in particular with the rise in the use of Artificial Intelligence (AI) in applications for roles.

**Resolved:** The Audit and Governance Committee noted the report, Fraud Risk Strategy 2025, Fraud Compliance Report and Fraud Response Plan.

85

### Treasury Management Q1 Report

The purpose of the report was to provide the Audit and Governance Committee the quarter one Treasury Management Indicators as required by the CIPFA Treasury Management Code.

Georgina Dyer, Head of Finance, introduced the report and highlighted the following points:

- It had been a quiet quarter. The exception to this was the US reciprocal trade tariffs in April which had affected markets.
- The Council had received a generally good return from its cash and pooled funds which were £96k above budget in quarter one.
- The Council had complied with the Prudential Indicators for quarter one.
- The Council’s Treasury Advisors - Arlingclose, had suggested that a further interest rate cut may be made in the year.

In the discussion the following points were raised:

- A further explanation of the statutory override position was given to Members. It was confirmed that this had been extended to the end of the 2027/28 financial year which would coincide with Local Government Reorganisation (LGR).
- It was confirmed that the LGA benchmarking information in the report was obtained from the Councils Treasury Advisors, Arlingclose.
- A question was raised about the yields on specific investment properties in Carterton. The Officer agreed to return to the Member on this point.

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- A discussion was held around when the Council would need to begin to use external borrowing for its projects. It was noted that the Council was at the capacity of internal borrowing for current and planned projects. Therefore, funding major future projects in the next 12 to 18 months, may require external borrowing.

**Resolved:** The Audit and Governance Committee noted the report.

## **86 Audit and Governance Committee Work Programme**

The purpose of the item was to provide The Committee with a schedule of the Committees work programme for the year.

**Resolved:** It was noted that there may be some movement of items between January and March 2026. There were no further comments made on the work programme.

## **87 Exclusion of Public and Press**

Item 10 on the meeting agenda contained information that was fully exempt from publication. The Committee would therefore need to exclude the press and public to discuss this item.

It was proposed by Councillor Carl Rylett that a resolution be passed to exclude the press and public from the meeting for the remaining exempt item of business.

This was seconded by Councillor Ruth Smith, was put to a vote, and was unanimously agreed by the Committee.

The Committee resolved that, in view of the likely disclosure of exempt information, as defined in paragraph 7 of Part 1 of Schedule 12A to the Local Government Act 1972, the public were excluded from the meeting for the remaining item of business.

## **88 Cyber Security Update**

The purpose of the report was to provide the Audit and Governance Committee with an update on cyber security.

John Chorlton, Chief Technology Officer (Publica), introduced the report.

The Committee raised several questions which were addressed by the Officer.

Councillor David Melvin left the meeting at 6.37pm.

**Resolved:** The Audit and Governance Committee noted the report.

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The Meeting closed at 7.03 pm

CHAIR