

Wednesday, 19 November 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, 27 November 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 and Richard Deuttenburg (Independent Member)

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. **Apologies for Absence**
To receive any apologies for absence. The quorum for the Audit and Governance Committee is 4 Members.
2. **Declarations of Interest**
To receive any declarations from Members of the Committee on any items to be considered at the meeting
3. **Minutes of Previous Meeting (Pages 5 - 10)**
To approve the minutes of the meeting held on 25 September 2025.
4. **Participation of the Public**
To receive any submissions from members of the public, in accordance with the Council's Public Participation Rules.

The deadline for submissions is 2.00pm, two clear working days before the meeting.

5. **Auditor's Annual Report on West Oxfordshire District Council (Value for Money Arrangements and Recommendations) (Pages 11 - 40)**

Purpose:

To provide Members with the Auditor's Annual Report on Value for Money Arrangements and Recommendations 2024/25.

Recommendation:

That the Audit and Governance Committee resolves to:

1. Note the contents of the report and annex.

6. **Final 2024/25 Audit Findings Report (ISA260) and Statements of Account for West Oxfordshire District Council (Pages 41 - 176)**

Purpose:

This report presents the Audit Findings Report and Audited Statement of Accounts for the period 1 April 2024 to 31 March 2025.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Note the contents of the report and annexes.
2. Approve the Statement of Accounts 2024/25, including the Annual Governance Statement; and
3. Authorise the Chief Finance Officer and the Chair of the Committee to write a Letter of Representation on behalf of the Committee and Council to Bishop Fleming to enable the opinion to be issued.

7. **Treasury Management Mid-Term Report (Pages 177 - 188)**

Purpose:

To provide Members with an update on Treasury Management activity, the performance of internal and external funds and prudential indicators for the period 1st April 2025 – 30th Sept 2025

Recommendation:

That the Executive resolves to:

- I. Note the contents of the report.

8. **Internal Audit Progress Report (Pages 189 - 204)**

Purpose:

To present a summary of the audit work concluded since the last meeting of this Committee.

Recommendation:

That the Audit and Governance Committee resolves to:

- I. Note the Internal Audit Plan Progress report.

9. **SWAP Internal Audit External Quality Assessment (EQA) (Pages 205 - 224)**

Purpose:

To present a report of SWAP's External Quality Assessment (EQA) 2025.

Recommendation:

That the Audit and Governance Committee resolves to:

- I. Note the SWAP External Quality Assessment Report.

10. **Audit and Governance Committee Work Programme (Pages 225 - 228)**

Purpose

For the Committee to review and note its work programme.

(END)