

## WEST OXFORDSHIRE DISTRICT COUNCIL

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

Held in the Committee Room 1, Council Offices, Woodgreen, Witney, Oxfordshire OX28  
1NB at 6.00 pm on **Thursday, 22 January 2026**

### PRESENT

Councillors: Ruth Smith (Vice-Chair), Joy Aitman, Andrew Beaney, David Jackson, Edward James, Elizabeth Poskitt, Nigel Ridpath, Sandra Simpson and Victoria M Field.

Officers: Lucy Cater (Assistant Director SWAP), Andrea McCaskie (Director of Governance and Regulatory Services), Madhu Richards (Director of Finance), Andrew Brown (Head of Democratic and Electoral Services), Mathew Taylor (Democratic Services Officer), Cheryl Sloan (Assistant Director) and Sandrine Mangin (Governance and Risk Officer)

Other Councillors in attendance: Alaric Smith

99

### **Minutes of Previous Meetings**

The Committee considered the exempt minutes for the Cyber Security agenda item from the meeting held on 25 September 2025.

There were no comments or amendments. Councillor Sandra Simpson proposed that the minutes be agreed. This was seconded by Councillor Elizabeth Poskitt, was put to the vote and agreed by the Committee.

### **Resolved:**

The Committee agreed the exempt minutes of the meeting held on 27 November 2025.

The Committee then considered the minutes of the meeting held on 27 November 2025.

There were no comments or amendments. Councillor Nigel Ridpath proposed that the minutes be agreed. This was seconded by Councillor Sandra Simpson, was put to the vote and agreed by the Committee.

### **Resolved:**

The Committee agreed the minutes of the meeting held on 27 November 2025.

**100 Apologies for Absence**

Apologies for absence were received from Councillors Carl Rylett, David Melvin and Alex Wilson.

Apologies were also received from Independent Member of the Committee Richard Deuttenburg.

In the absence of the Chair of the Audit and Governance Committee, Councillor Carl Rylett, Councillor Ruth Smith, Vice-Chair, assumed the Chair for the meeting.

Councillor Smith welcomed Victoria Field, Independent Member, to her first meeting as a member of the Committee.

**101 Declarations of Interest**

There were no declarations of interest received.

**102 Participation of the Public**

There was no participation of the public.

**103 Budget Strategy Papers**

Madhu Richards, Director of Finance, presented the item, the purpose of which was to present the Capital, Investment and Treasury Management Strategies for review for the 2026/27 budget setting process.

In the presentation the Director of Finance made the following points:

- The Council's Constitution had been amended to update the Terms of Reference of the Audit and Governance Committee to include the review of the three strategies presented as part of the annual budget setting process.
- The Capital Strategy ensured capital plans were affordable, prudent and sustainable. The strategy was required to manage debt within set indicators and demonstrate value for money.
- The CIPFA Prudential Code for Capital Finance required that the Investment Strategy included financial and non-financial investments. The Council invested its money for three broad purposes: Treasury Management Investments; Service Investments; Commercial Investments.

- The Treasury Management Strategy was more familiar to Members as it was brought to the Committee on a quarterly basis.
- The Treasury Management Strategy included detail of the Ethical Investment Approach on page 51. This had been requested by the Committee. It was emphasised that this was not the sole consideration in the selection of investments but was now included as a consideration.

In the discussion the following points were raised:

- The recent training provided to Members on the Statement of Accounts had been very helpful in making the report clearer.
- It was noted that in 2026/27 the Council was not undertaking new external borrowing but that this may need to be explored in the future.
- Clarification was sought on the number of electric waste vehicles used by the Council.
- It was confirmed that the active lending market was not the first route of borrowing the Council would pursue if borrowing was required.
- It was confirmed that all individual projects required business cases to be taken to the Senior Leadership Team prior to implementation.
- Regarding waste projects the Committee explored what would happen to existing and purchased plant when a Unitary Authority was in place. It was confirmed that planned procurement of vehicles had been planned around Local Government Reorganisation (LGR) and replacements would be made only when necessary. The Vice-Chair noted that the Task and Finish Group that had focused on the Waste Project had noted that the project was designed to be LGR proof.
- A query was raised around the process for establishing the ethical investment approach of the Council. The Director of Finance advised that the Council's treasury advisors, Arlingclose, were employed to undertake due diligence in this area. It was noted that it was the intention for Arlingclose to attend a training session to be held for Members in the coming months, which would enable further questions to be answered. Further comment was made that the report reflected the balance required between the need for a return on investment and ethical practices.
- It was confirmed that the two properties noted as being disposed of on page 23 of the report were Knights Court and 27/27a High Street Witney.

Councillor David Jackson proposed noting the strategies presented in annexes A, B and C. This was seconded by Councillor Elizabeth Poskitt and agreed by the Committee.

**Resolved:** The Audit and Governance Committee noted the strategies in annexes A, B and C.

**104 Internal Audit Progress Report**

Lucy Cater, Head of Internal Audit, Assistant Director SWAP presented the report, the purpose of which was to present a summary of the audit work concluded since the last meeting of this Committee.

In the presentation the following points were made:

- Three audits had been concluded since the last meeting of the Committee one of which was on Members' Allowances.
- There were ten open agreed actions that could be seen on page 76 of the report. Of these, one action was overdue, but the Officer had no concerns regarding this position.

There were no comments or questions from the Committee.

Councillor Sandra Simpson proposed that the Committee noted the report. This was seconded by Councillor Andrew Beaney and agreed by the Committee.

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

**105 Strategic Risk Register**

Cheryl Sloan, Assistant Director, Workforce Strategy & Transformation presented the report the purpose of which was to bring to Members the current version of the Strategic Risk Register for information and assurance that risks to the Council are being managed and appropriate actions are being taken to mitigate risk.

In the presentation the following points were made:

- The Strategic Risk Register was reviewed monthly by the Senior Leadership Team and presented quarterly to the informal meeting of the Executive.
- The risk around Financial Stability had been reduced to reflect the significantly better than expected Provisional Funding Settlement announced on 17 December 2025.
- The decision not to proceed to the next stages of PSDS 3b decarbonisation project at Carterton Leisure Centre and PSDS 4 project at Chipping Norton Leisure Centre had affected the Council's pathway to carbon neutrality and had made targets more challenging. The risk scoring in this area had not changed, however alternative options would need to be explored to ensure this remained on track.

In the discussion the following points were raised:

- A Member drew the Committee's attention to risks associated with Diddly Squat Farm. It was noted that a temporary planning permission at the farm was ending in June and as a result it was suggested that consideration should be given to reinstating this risk on the register. Officers reiterated that the risk register was reviewed monthly and risks could be escalated if necessary.
- A query was raised regarding the five-year housing supply which was rated as only a moderate risk. Officers advised that the owner of the risk was asked to review this on a regular basis and at present was comfortable with the classification. It was also clarified that all owners of risk areas could update the register at any point and were prompted to review risks monthly in all cases.
- Staff at Publica had continued to receive regular open updates and communications regarding LGR.

Councillor Elizabeth Poskitt proposed that the Committee noted the report. This was seconded by Councillor Andrew Beaney and agreed by the Committee.

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

#### **106 Code of Corporate Governance**

Cheryl Sloan, Assistant Director for Workforce Strategy & Transformation, presented the report the purpose of which was to present the latest version of the Local Code of Corporate Governance for adoption by West Oxfordshire District Council.

In the presentation the following points were made:

- The report included an edited version and a clean version of the code that enabled Members to see the changes that had been made.
- The Committee was being asked to approve the latest version of the Local Code of Corporate Governance which had set out the framework and overarching principles for how the Council would conduct its affairs and governance.
- The Annual Governance Statement was a backward-looking document that would review the Council's previous work against the Local Code of Corporate Governance. The statement would be brought to the Committee for consideration early in the next financial year.
- The Annual Governance Action Plan would look ahead at improvements in governance that would be made over the next twelve months. An update on the Action Plan would be brought to the next Committee meeting.

- In May 2025 a new addendum with proposed changes had been published entitled, “Delivering Good Governance in Local Government Framework”. The Local Code of Corporate Governance had been overlaid with the changes proposed in the addendum. The Officer noted that the Council was already majority compliant with the requirements.

In the discussion the following points were raised:

- A Member queried the degree to which Members could be involved in drafting job descriptions for job advertisements and recruitment at the Council. Officers advised that responsibility for recruitment was with the Head of Paid Service and was considered an operational aspect. The Council had expertise in Human Resource and the service area that was recruiting to a position would liaise with them on the job requirements of the role when completing job descriptions and recruitment.
- A discussion took place as to how the culture, which was key to good governance, was communicated to the staff. Officers highlighted that a People Strategy had been created which had laid out the organisation's vision and strategies, and staff surveys were undertaken to check that staff had taken this on board.
- The availability and location of further KPI detail was requested, specifically in planning processes. Officers advised that the Quarterly Service Reports that were brought to the Executive contained this information.

Councillor Nigel Ridpath proposed that the Committee adopted the latest version of the Local Code of Corporate Governance. This was seconded by Councillor Joy Aitman and agreed by the Committee.

**Resolved:**

The Audit and Governance Committee reviewed and adopted the latest version of the Local Code of Corporate Governance.

107

**Audit and Governance Committee Work Programme**

The Head of Democratic and Electoral Services advised that, at the request of a member of the Committee, a member briefing was being arranged for March on property and assets.

There were no further comments on the Committee workplan for the remainder of the year.

108

**Exclusion of Public and Press**

Audit and Governance Committee

22/January2026

This item was not required.

**109 Restricted minute for Item 10 from the meeting of the Committee on 25 September 2025-  
Cyber Security Update**

This item was not considered.

The Meeting closed at 6.38 pm

CHAIR