

Wednesday, 11 March 2026

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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, 19 March 2026 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 and Alex Wilson.

Independent Persons: Victoria Field 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. **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 - 12)**  
To approve the minutes of the meeting held on 22 January 2026.
4. **External Audit Plan 2025/26 (Pages 13 - 34)**  
Purpose:  
To present Members with the draft External Audit Plan for the year ended 31 March 2026.  
  
Recommendation:  
That the Audit and Governance Committee resolves to:
  - I. Note the content of the report and the annex containing the External Audit Plan for West Oxfordshire District Council for Year Ended 31 March 2026.
5. **Finance and Procedure Rules (Pages 35 - 98)**  
Purpose:  
To present Members with the revised Financial Procedure Rules March 2026  
  
Recommendations:  
That the Audit and Governance Committee resolve to:
  - I. Approve the Financial Procedure Rules March 2026.
6. **Quarter 3 Treasury Management Performance (Pages 99 - 112)**  
Purpose:  
To report to the Audit and Governance Committee the quarter three Treasury Management Indicators as required by the CIPFA Treasury Management Code.  
  
Recommendation:  
That the Audit and Governance Committee Resolves to:
  - I. Note the contents of the report.

7. **CFEU Update Report (RIPA and IPA annual update) (Pages 113 - 122)**

Purpose:

To provide the Audit and Governance Committee with assurance over the counter fraud activities of the Council. Direct updates will continue to be provided biannually.

The report also provides the annual update in relation to the Regulation of Investigatory Powers Act 2000 (RIPA), the Investigatory Powers Act 2016 (IPA) and the Council's existing authorisation arrangements.

Recommendation:

That the Audit and Governance Committee resolves to:

1. Note the report.

8. **Internal Audit Progress Report (Pages 123 - 140)**

Purpose:

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

Recommendations:

That the Audit and Governance Committee resolves to:

1. Note the report.

9. **Internal Audit Plan 2026/27 (Pages 141 - 162)**

Purpose:

To present to the Audit and Governance Committee the Internal Audit Plan, Charter and Mandate 2026/27 for consideration and approval.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Approve the proposed Internal Audit Plan 2026/27.
2. Approve the Internal Audit Charter and Mandate 2026/27.

10. **Annual Governance Statement Action Plan for 2025/26 Update (Pages 163 - 170)**

Purpose:

This report presents the Audit & Governance Committee with an update for the Annual Governance Action plan for 2025/26.

Recommendation:

That the Audit and Governance Committee resolves to:

1. Note the progress update for the Annual Governance Statement Action Plan 2025/26.

11. **Provisional member induction and training programme (Pages 171 - 194)**

Purpose:

To update the Committee on Member Learning and Development Activities in 2025/26 and provide feedback on the proposed Member Induction Programme for 2026/27.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Note the report;
2. Provide feedback on the Member Induction Programme 2025/26 and how the Council may better engage Members in Member learning and development opportunities.

12. **Audit and Governance Committee Annual Council Report (Pages 195 - 206)**

Purpose:

To provide a draft report of the activities of the Audit and Governance Committee to Council for the municipal year 2025/26.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Approve the draft version of the report for presentation by the Chair of the Audit and Governance Committee to Full Council on 20 May 2026.
2. Delegate authority to the Director of Governance, in consultation with the Chair of the Audit and Governance Committee, to make final changes and additions to the report following the meeting of the Audit and Governance Committee on 19 March 2026. Changes may include incorporation of suggestions from Committee Members on items for inclusion in the report from past meetings of the Committee, the addition of detail of the meeting of 19 March 2026 and other minor amendments.

13. **Audit and Governance Committee Work Programme**

A work plan for 2026/27 will be presented at the next meeting of the Committee.

(END)