

## 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, 19 March 2026**

#### PRESENT

Councillors: Carl Rylett (Chair) Joy Aitman, Andrew Beaney, David Melvin, Elizabeth Poskitt, Nigel Ridpath, Sandra Simpson and Alex Wilson.

Independent Persons: Victoria Field.

Officers: Lucy Cater (Assistant Director SWAP), Emma Cathcart (Head of Service, Counter Fraud and Enforcement Unit), Andrea McCaskie (Director of Governance and Regulatory Services), Ana Prelici (Senior Democratic Services Officer), Mathew Taylor (Democratic Services Officer), Georgina Dyer (Head of Finance) and Cheryl Sloan (Assistant Director)

Other Councillors in attendance: None.

#### **110 Apologies for Absence**

Apologies for absence were received from Councillors Ruth Smith and David Jackson.

Apologies were also received from Richard Deuttenburg.

#### **111 Declarations of Interest**

There were no declarations of interest received.

#### **112 Minutes of Previous Meeting**

Councillor Carl Rylett, Chair of the Audit and Governance Committee, thanked Councillor Ruth Smith, Vice-Chair of the Committee, for chairing the last meeting in his absence.

The Audit and Governance Committee considered the minutes of the meeting held on 22 January 2026.

Councillor Elizabeth Poskitt requested amendments be made to the minutes. The amendments related to the inclusion of Victoria Field in the list of councillors and the references to "Independent Members" which Councillor Poskitt considered to be inaccurate. Democratic Services agreed to make these changes.

Councillor Carl Rylett proposed that the minutes be agreed with the amendments proposed. This was seconded by Councillor Nigel Ridpath, was put to the vote and agreed by the Committee.

Resolved: The Committee agreed the minutes of the meeting held on 22 January 2026.

### **113 External Audit Plan 2025/26**

The purpose of the item was to present members with the draft External Audit Plan for the year ended 31 March 2026. Charlie Martin, Key Audit Partner from Bishop Fleming, was unable to attend the meeting.

Carl Rylett, Chair of the Audit and Governance Committee, proposed that if there were no questions the committee resolved to note the report. This was seconded by Councillor Joy Aitman.

The Audit and Governance Committee resolved to:

1. 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.

### **114 Finance and Procedure Rules**

Madhu Richards, Director of Finance, presented the item, the purpose of which was to present members with the revised Financial Procedure Rules (FPR) March 2026.

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

- The FPR had last been reviewed in 2015. Since that point the Publica transition from and then back to the Council had taken place.
- The review had taken place to ensure that the FPR were fit for purpose prior to Local Government Reorganisation (LGR) vesting day on 1 April 2028.
- The first draft of the FPR had been taken to the Constitution Working Group in November 2025. The Constitution Working Group had agreed that the final FPR should be approved by the Audit and Governance Committee.

In the discussion the following points were raised:

- The FPR that had been presented were extremely clear and all members should be encouraged to read them.
- Members questioned how leadership ensured that all officers in their departments were aware of their responsibilities in the context of the FPR. Officers advised that the FPR had been shared at Management Team level and were cascaded down to officers. It was noted that there was also an induction process for new employees. In cases where the new employees had budget responsibilities this induction programme included aspects of finance.

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- The level of virements that would require Full Council approval, currently listed at C2.2 as £150,000, was queried. Officers noted that there were lower figures that required different clearances, such as a figure of £5,000 that required Executive clearance.
- The process and bandings around ex-gratia payments were discussed and noted to be consistent with those for virements. Officers reiterated that such payments would be in the Statement of Account and therefore be in the public domain which ensured transparency.
- Members queried to what degree the revised FPR had changed since the last update in 2015. The Director of Finance advised that the new version was intrinsically similar to the previous iteration. Changes had reflected the structural changes following Publica transitions and changes to the scheme of delegation.

Councillor Carl Rylett, Chair of the Audit and Governance Committee, proposed the recommendations of the report. This proposal was seconded by Councillor Joy Aitman.

The Audit and Governance Committee resolved to:

- I. Approve the Financial Procedure Rules March 2026.

### **115** Quarter 3 Treasury Management Performance

Georgina Dyer, Head of Finance, presented the item the purpose of which was to report to the Audit and Governance Committee the quarter three Treasury Management Indicators as required by the CIPFA Treasury Management Code.

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

- The performance in quarter three had been largely consistent with that in quarter two and showed a positive outcome in interest earned and the capital value of pooled funds.
- The outturn position may be different in the longer term due to world events such as the ongoing conflict in Iran and the Middle East and this was difficult to forecast.
- Interest rates had not been cut as anticipated.

In the discussion the following points were raised:

- Members queried if CCLA had been sold. Officers were not aware of this being the case however it was noted that funds did move ownership rather than close and this did not normally have an impact on the fund itself.

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Councillor Carl Rylett, Chair of the Audit and Governance Committee, proposed the recommendations of the report. This proposal was seconded by Councillor Elizabeth Poskitt.

The Audit and Governance Committee Resolved to:

- I. Note the contents of the report.

#### **116 CFEU Update Report (RIPA and IPA annual update)**

Emma Cathcart, Assistant Director Counter Fraud and Enforcement Unit, presented the item the purpose of which was to provide the Audit and Governance Committee with assurance over the counter fraud activities of the Council. The report also provided 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.

In the presentation the Assistant Director Counter Fraud and Enforcement Unit made the following points:

- The Annual Report provided the Audit and Governance Committee with an overview of Counter Fraud activities for the year.
- The focus of previous work was provided as background information in sections 2.3 and 2.4 of the report.
- The key focus of activity for 2026/27 was around awareness of fraud, as explanation of fraud had become very complex and there was a need to ensure awareness of fraud was made more relatable. Work streams would be established with this aim in mind for staff, managers, members and residents. For staff the focus on awareness would be on the service areas in which the employee operated.
- Fraud prevention was always considered better than detection and this was why the focus was on awareness.
- Section 2.5 of the report laid out detail of new legislation. The key differences in legislation were that the focus was on the Council failing to prevent fraud. This meant there was a need to ensure that there were transparent and robust processes in place. Procurement procedures were a particular focus in this area.
- The website "Glass Jar", detailed in section 3.3 of the report, despite being developed for Gloucestershire, had been included in the report as it was available for all. The website provided important information and was relevant to residents in West Oxfordshire.
- Business Grants had ceased, and the process at the Council had closed which was welcomed. Debts still to be collected had been moved back to Central Government.
- Section 3.8 of the report had highlighted the activities taken place with the National Fraud Initiative.

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- CFEU had reviewed the Council's housing waiting lists to ensure that this was complete and correct, which included temporary housing costs which was a major cost to the Council.
- Section 3.13 of the report contained detail of the enforcement work and outcomes in the period and included Council Tax Support investigations.
- Section 4 of the report provided the annual update on surveillance activities and an overview of policies. The policies included those that ensured that there was a process to be followed for overt surveillance.
- The Committee was advised that the Whistleblowing Policy had been updated due to a change in the Employment Rights Act. The Committee was responsible for approving the policy and it was therefore important to notify them of such changes.

In the discussion the following points were raised:

- Members explored the Glass Jar webpage in more detail. It was noted that, although specific to Gloucestershire, their role included an obligation to prevent fraud in general and as such the website could be viewed as valuable to all and included activities that should be reported to the Council.
- Members queried which activities of fraud would be reported to the police. Officers advised that they had powers to prosecute in cases of fraud against the Council, within the public interest and evidential tests, and as such would pursue cases themselves. In major cases however the police may have to be involved.

Councillor Carl Rylett, Chair of the Audit and Governance Committee, proposed the recommendations of the report. This proposal was seconded by Councillor Elizabeth Poskitt.

The Audit and Governance Committee resolved to:

- I. Note the report.

### **117** Internal Audit Progress Report

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

In the presentation the Head of Internal Audit. Assistant Director, SWAP Internal Audit Services made the following points:

- The report included three completed audit reports.
- The quarter 2 audit report on accounts payable were ongoing with continuous testing having been undertaken but results were better than in quarter 1.

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- One outstanding agreed action had been closed on S106. This meant that there were ten remaining open agreed actions.

In the discussion members queried which officers were on the Senior Leadership Team. Officers confirmed that this was the Chief Executive and the Directors of Governance, Finance and Place.

Councillor Carl Rylett, Chair of the Audit and Governance Committee, proposed the recommendations of the report. This proposal was seconded by Councillor Joy Aitman.

The Audit and Governance Committee resolved to:

1. Note the report.

### **118 Internal Audit Plan 2026/27**

Lucy Cater, Head of Internal Audit. Assistant Director, SWAP Internal Audit Services, presented the item the purpose of which was to present to the Audit and Governance Committee the Internal Audit Plan, Charter and Mandate 2026/27 for consideration and approval.

In the presentation the Head of Internal Audit. Assistant Director, SWAP Internal Audit Services made the following points:

- The Internal Audit Plan was the programme of work designed and consulted on in January and February 2026.
- The Audit Charter and Mandate granted the Internal Audit function the authority to provide the Audit and Governance Committee and the Council's Senior Management Team with objective assurance, advice, insight and foresight.
- The Audit Plan differed from the previous versions, as it now linked to the Council's Priorities and Risk Register. This would help with future reporting to the Audit and Governance Committee.

There were no questions raised.

Councillor Carl Rylett, Chair of the Audit and Governance Committee, proposed the recommendations of the report. This proposal was seconded by Councillor Sandra Simpson.

The Audit and Governance Committee resolved to:

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

**119 Annual Governance Statement Action Plan for 2025/26 Update**

Cheryl Sloan, Assistant Director, Workforce Strategy & Transformation, presented the item the purpose of which was to presents the Audit & Governance Committee with an update for the Annual Governance Action plan for 2025/26.

In the presentation the, Assistant Director, Workforce Strategy & Transformation made the following points:

- The report presented the end of year progress against the Annual Governance Statement Action Plan.
- The Action Plan had come from the Annual Governance Statement and detailed the improvements made to the Councils governance arrangements over the year.
- The section marked in grey in the documents showed the actions that had been completed on the plan. The majority of actions had been completed.
- Business Continuity Plans remained incomplete. Therefore, these would be carried over to the 2026/27 plan. Good progress had been made in this area, and the team were working on business impact assessment tool which would feed into a business continuity plan and tested in the coming year.
- Financial Management Procedures actions would now be closed after the Audit and Governance Committee had approved this item at this meeting
- The Annual Governance Statement would be brought back to the Committee in June 2026 along with a new Action Plan.

In the discussion the following points were raised:

- Members queried if the Business Continuity Plan had taken account of LGR. Officers confirmed that the impact of LGR was not built into the Business Continuity Plan.
- The degree to which policies development and implementation was a rolling process at the Council. Officers advised that a suite of HR policies had needed to be developed following the decision to bring staff back to the Council from Publica. The Performance and Appointments Committee were meeting the following week to approve several more policies and the Chief Executive would also be approving new policies under delegated authority in the coming weeks. It was felt important to update policies to ensure that they were fit for purpose in view of LGR. Each policy had been given an “owner” and review date so that they would be continually assessed. It was hoped that by the end of the financial year all policies that were required would be in place and up to date. Finally, officers advised that there would always be new policies created which often came out of identified need through Internal Audit.

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Councillor Carl Rylett, Chair of the Audit and Governance Committee, proposed the recommendations of the report. This proposal was seconded by Councillor David Melvin.

The Audit and Governance Committee resolved to:

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

## **120 Provisional member induction and training programme**

Ana Prelici, Senior Democratic Services Officer, presented the item the purpose of which was to update the Audit and Governance Committee on member learning and development activities in 2025/26 and provide feedback on the proposed member induction programme for 2026/27.

In the presentation the Senior Democratic Services Officer made the following points:

- As part of this committee's responsibility for promoting standards, it had a responsibility to secure adequate training for members.
- Following the last update of this sort in March 2025, the report presented a yearly update on member learning and development activities that had taken place and those that were planned for 2025/26.
- The presentation of the report was also an opportunity for members to give feedback.
- Overall attendance for learning and development sessions had been reasonable.
- The highest member attendance at a development session was twenty-eight.
- Briefing attendance had generally been good, with forty members attending in the past year.
- Attendance for both briefings and development/learning sessions had decreased after the summer. To explore this, Democratic Services had sought feedback from members via the member development and training survey which is in annex A. The feedback on the topics was generally positive, however page 179 of the pack showed that the best date for members was quite split. The frequency of briefings and learning sessions had also increased, so it could be due to diary conflicts and "briefing fatigue".
- Members suggested topics for briefings within the survey, and these had been included in the briefing and development plan at annex C. Since the publication, a cyber-security briefing had also been scheduled for 17 September 2026.
- The full draft schedule of training and development was at annex C of the report, and officers would welcome any feedback on this, as well as training and development generally.

In the discussion the following points were raised:

- The difference between learning and development opportunities, training and briefings was discussed. Officers suggested that briefings tended to be around key projects, whereas training was to provide members with knowledge required to sit on specific committees.
- Members suggested that it would be useful to be given further information on how to access training and allow them to check what had been completed. Officers advised the Democratic Services maintained a list of member training attendance.
- It was suggested that the planning training should not be provided straight after Annual Council as had been done previously. Officers would take this view into account for the next session.
- The ability to access the ModGov software was discussed.
- Members generally praised the training provision and encouraged officers to continue to promote the online on-demand offering.

Councillor Carl Rylett, Chair of the Audit and Governance Committee, proposed the recommendations of the report. This proposal was seconded by Councillor Sandra Simpson.

The Audit and Governance Committee resolved 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.

## **121 Audit and Governance Committee Annual Council Report**

Andrea McCaskie, Director of Governance and Regulatory Services, presented the item the purpose of which was to provide a draft report of the activities of the Audit and Governance Committee to Council for the municipal year 2025/26.

In the presentation the Director of Governance and Regulatory Services made the following points:

- It was considered good practice for a report on the work of the Audit and Governance Committee to be produced and presented to Full Council each year.
- Such a reporting process enabled the Audit and Governance Committee to demonstrate and promote the work undertaken in the year in discharging its responsibilities as laid out in the Council's Constitution.
- This was the first year such a report had been prepared.

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- The report contained a summary of the wide-ranging work of the Audit and Governance Committee in the key areas of responsibility to date. These areas included: Finance; Internal Audit; External Audit; Risk Management; Corporate Governance and Counter Fraud.
- The report would serve to raise awareness amongst members of the work of the committee, including the Executive members.
- Officers intended to add detail of the work undertaken at the final meeting of the Committee, held on 19 March 2026, to the report prior to the presentation at Council.
- The final updated report that would contain full details of all meetings was to be approved by the Director of Governance and Regulatory Services, in consultation with the Chair of the Audit and Governance Committee, prior to publication of the Council agenda for the meeting on 20 May 2026.

In the discussion the following points were raised:

- The report made it very clear on the work of the Audit and Governance Committee and its presentation at Annual Council may encourage members to sit on the committee.

Councillor Carl Rylett, Chair of the Audit and Governance Committee, proposed the recommendations of the report. This proposal was seconded by Councillor Sandra Simpson.

The Audit and Governance Committee resolved 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.

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

Democratic Services advised that a committee work plan for 2026/27 would be presented at the next meeting.

The Meeting closed at 6.48 pm.

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CHAIR