

Wednesday, 17 June 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, 25 June 2026 at 6.00 pm.**



Phil Martin  
Chief Executive

To: Members of the Audit and Governance Committee

Councillors: Nigel Ridpath (Chair), Sandra Simpson (Vice-Chair), Joy Aitman, Edward James, David Melvin, Elizabeth Poskitt, Alex Wilson, Adam Clements, Dan Levy, Andrew Lyon and Toby Morris.

Independent Members: 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 - 8)**  
To approve the minutes of the meeting held on 20 May 2026.
4. **Information Governance update and Senior Information Risk Owner (SIRO) Annual Highlight report 2025/26 (Pages 9 - 22)**  
Purpose:  
To provide the Committee with its first Information Governance & SIRO report, summarising the Council's key actions and progress in reducing information risk and strengthening data and information management controls during the 2025/26 financial year.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Note the report of the Senior Information Risk Owner (SIRO) on Information Governance for the 2025/26 period
2. Approve the future inclusion of the SIRO's Annual Report within the Annual Governance Statement for reporting purposes

5. **Internal Audit Annual Opinion 2025/26 (Pages 23 - 50)**

Purpose:

To present a summary of the work undertaken by Internal Audit during 2025/26 and to give an overall opinion on levels of assurance resulting from this work.

Due to the information contained in The Internal Audit Annual Opinion, it is deemed unnecessary to submit a separate quarterly monitoring report. Instead, we have produced a condensed version of the usual report which contains a summary of the work concluded since the last meeting of this Committee.

Recommendation:

That the Audit and Governance Committee resolves to:

1. Consider the report and comment as necessary

6. **Statement of Accounts 2025/26 - Update and Accounting Policies (Pages 51 - 78)**

Purpose:

This report presents the accounting policies to be included in the 2025/26 Statement of Accounts. This provides Members with the opportunity to review and approve the policies in advance of the preparation of the Statement of Accounts 2025/26. Approving the accounting policies in advance of the preparation of the accounts represents best practice.

Recommendations:

That the Audit and Governance Committee:

1. Considers and approves the draft accounting policies for 2025/26 included at Annex A;
2. Further necessary amendments to the policies set out at Annex A (occurring subsequent to this meeting) are included within the draft (unaudited) and/or final (audited) Statement of Accounts when presented to this Committee.

7. **25/26 Treasury Outturn (Pages 79 - 96)**

Purpose:

To advise members of treasury management activity and the performance of internal and external fund managers for 2025/26

Recommendation:

That the Audit and Governance Committee resolves to:

1. Note the Treasury Management and performance of internal and external funds for 2025/26.

8. **Strategic Risk Register (Pages 97 - 106)**

Purpose:

The report brings 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.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Approve the changes made to the Risk Register as outlined in section 2 of this report.
2. Note the contents of the report and annex.

9. **Annual Governance Statement for 2025/26, Action Plan for 2026/27 & Local Code of Corporate Governance Report for 2026/27 (Pages 107 - 154)**

Purpose:

This report provides the Audit and Governance Committee with an updated Annual Governance Statement for 2025/26 incorporating the Annual Action Plan for 2025/26, an Annual Governance Action plan for 2026/27 and the Local Code of Corporate Governance 2026/27.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Approve the 2025/26 Annual Governance Statement incorporating the Annual Action Plan for 2025/26 and the Action Plan 2026/27 for sign off by the Chief Executive Officer and the Leader of the Council.
2. Review and adopt the latest version of the Local Code of Corporate Governance 2026/27 for sign off by the Chief Executive Officer and the Leader of the Council.
3. Agree to receive updates on progress against the key actions in the Action Plan 2026/27 at future meetings.

10. **Annual Summary of Member Conduct Complaints (Pages 155 - 160)**

Purpose:

To advise the Committee of the number and status of Code of Conduct complaints received and considered by the Council's Monitoring Officer, in consultation with the Independent Person, in the period from 1 April 2025 to 31 March 2026 and any learnings.

Recommendations:

That the Audit and Governance Committee resolves to:

1. Note the report.

11. **Annual Complaints Performance and Service Improvement Report, including the Annual Summary of Complaints Statistics from the Local Government and Social Care Ombudsman - Year Ending 31 March 2026 (Pages 161 - 192)**

Purpose:

This report provides a review of the organisation's complaints handling performance and service improvement over the financial year 1 April 2025 – 31 March 2026.

The report is written in line with the Councils Complaints Policy and Procedure ("the Policy") which was introduced on 1 April 2025. The Policy meets the requirements of the Local Government and Social Care Ombudsman's Complaint Handling Code.

The report also presents the Annual Complaints statistics as provided by the Local Government and Social Care Ombudsman ("the LGO") letter for the year 1st April 2025 – 31st March 2026.

The report also outlines some proposed changes to the Policy for Committee Approval.

Recommendations:

That the Audit and Governance Committee:

1. note the content of the report and the Local Government and Social Care Ombudsman's annual letter for 25/26 attached at annex A.
2. approve the recommended changes to the Complaints Policy and Procedure in relation to the use and response to Artificial Intelligence generated complaints attached at annex B.

12. **Audit and Governance Committee Work Programme (Pages 193 - 198)**

Purpose

For the Committee to review and note its work programme.

(END).