

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, 27 March 2025**

PRESENT

Councillors: Carl Rylett (Chair), Ruth Smith (Vice-Chair), Joy Aitman, Andrew Beaney, David Jackson, Edward James, David Melvin, Elizabeth Poskitt and Sandra Simpson

Officers: Lucy Cater (Assistant Director SWAP), Emma Cathcart (Head of Service, Counter Fraud and Enforcement Unit), Andrea McCaskie (Director of Governance), Madhu Richards (Director of Finance), Andrew Brown (Head of Democratic and Electoral Services), Georgina Dyer (Chief Accountant), Mathew Taylor (Democratic Services Officer) and Alex Walling (Key Audit Partner)

46 Minutes of Previous Meeting

The Committee considered the minutes of the meeting held on 30 January 2025.

The Chair proposed that the minutes be agreed. This was seconded by Councillor Aitman, was put to the vote and agreed by the Committee.

Resolved: The Committee agreed the minutes of the meeting held on 30 January 2025.

47 Apologies for Absence

Apologies for absence were received from: Councillors Nigel Ridpath and Jane Doughty.

Apologies were also received from Richard Deuttenburg (Independent Member).

Councillor Ed James joined the meeting at 18:25

48 Declarations of Interest

There were no declarations of interest received.

49 Participation of the Public

There was no public participation.

50 Quarter 3 Treasury Management Performance

The purpose of the item was to report to the Audit and Governance Committee the Quarter Three Treasury Management Indicators as was required by the CIPFA Treasury Management Code.

The Director of Finance introduced the report, highlighting that:

- The overall performance of investments in the nine months to 31 December 2024 had been positive, returning interest of 4.7% against the profiled revenue budget.
- The UBS pooled fund closure had seen a capital loss of £497,443. This loss had been funded through the earmarked reserve set up in 2023/24.
- The statutory override had been extended by Government to 31 March 2029. The remaining balance in the earmarked reserve would be moved to the budget deficit reserve.
- Prudential Indicators had been applied for 2024/25, with the exception of interest rates.

In response to questions from the Committee the Chief Accountant clarified the position with statutory override. If the extension had not been given, unrealised gains would have to have been taken into the accounts and would have impacted the bottom line. This would have impacted money available to the Council and would have made budgeting difficult. The statutory override had been introduced by Government to help with financial pressures faced by Local Government and the extension was welcome.

The Chair proposed noting the report. This proposal was seconded by Councillor Smith, was put to the vote and agreed by the Committee.

Resolved: The Audit and Governance Committee resolved to:

1. Note the contents of the report.

51 Annual Governance Statement Action Plan Update

The purpose of the report was to provide the Audit and Governance Committee with a progress update against the Annual Governance Statement Action Plan for 2024/25

The Director of Governance and Regulatory Services and Monitoring Officer, introduced the report highlighting that:

- The Annual Governance Statement Action Plan had been brought forward in June 2024 and had identified nine areas of focus for 2024/25.
- Good progress had been made in all areas of focus.

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- Those areas of focus that were completed in the year included new service delivery models. The models included phase one of the Publica transition that had involved bringing back services into the Council. It was noted that the Constitution had been updated to reflect the changes, and phase two of the Publica transition had now been approved with a transfer date of 1 July 2025. The review of the Audit and Governance Committee had taken place and the Committee should be reviewed again in June 2025; one year on from the implementation of changes.
- Those areas of focus where the plan was on track to be completed by the end of March 2025 were noted as: Freedom of Information, where response times had been reviewed. The complaints process, where the Local Government Ombudsman's advice had been followed to move from a three stage complaints process to two stage process effective from 1 April 2025.
- Those areas that were off target for completion but where actions were being taken to ensure delivery were noted as:
 - Emergency planning, which had been moved back into the Authority and, from 1 April 2025, a duty rota and rest and response teams would be in place. Employees who held a role in Emergency Planning had all been trained.
 - The work on emergency planning had meant that the review of Business Continuity had been held over into the following year.
 - Risk Management had seen a new Risk Register come forward to the Committee, however the Risk Maturity Self-assessment still had to be completed and would be held over to the following year.
 - The Financial Procedures review would be submitted to the Constitution Working Group and Council for approval in the next few months.
 - It was noted that the implementation of the Action Plan in the area of Procurement had been delayed by the implementation of the Procurement Act 2023, and had meant that training would now take place in quarter one of the new Financial Year.
- The Annual Governance Statement would look back at the previous year and identify new issues that needed to be added.

In discussion the Committee clarified the function of the Risk Maturity Self-Assessment. It was noted that this was in the Audit Plan for next year. Regarding the off-target areas of focus it was noted that it had been hoped that the actions would be completed by 31 March 2025, and as such these areas would be carried forward with more specific dates for completion in the new plan.

The Chair proposed noting the progress update against the Annual Governance Statement Action Plan 2024/25. This proposal was seconded by Councillor Smith, was put to the vote and agreed by the Committee.

Resolved: The Audit and Governance Committee resolved to:

I. Note the progress update against the Annual Governance Action Plan 2024/25

52 CFEU Update Report (RIPA and IPA annual update)

The purpose of the report was to provide the Committee with assurance over the counter fraud activities of the Council. Direct updates would continue to be provided biannually. Work streams were presented to the Committee detailing progress and results for consideration and comment as the body charged with governance in this area. 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.

The Head of Service Counter Fraud and Enforcement introduced the report highlighting the following key points:

- The report highlighted the activity of the previous year and provided an indication of the areas of work for the following year.
- Following the implementation of the Procurement Act 2023, work streams would be put in place around processes and training in this area.
- Gloucestershire's Multi-Agency Approach to Fraud (MAAF) website would be shared with West Oxfordshire District Councils employees and residents following its launch. This site gave advice on how to avoid becoming a victim of fraud and victim support.
- Work had continued with the Economic Development Team to assist with verification of grant application. In addition, work around the Grant Management Policy would be brought to the Committee. This work was noted as important and the volume of grants that were being administered had increased.
- The annual work completed on Cabinet Office's National Fraud Initiative was detailed. Training had been completed with Enforcement Officers and would be completed with the Planning Team in the coming weeks.
- The data matching exercise in relation to small business rates relief was completed. This exercise was noted as positive for assurance. It had been agreed that this would be completed every couple of years.
- The Housing Waiting List review was in progress.
- The report included the annual surveillance update. There had been no RIPA applications made by the Council during 2024/25. There have been three Non-RIPA applications made, all concerned with overt data.

In discussion the Committee queried if agile working had contributed to any increase in the falsifying of timesheets. It was noted that agile working had added more risk, but that this was

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an issue that management should be addressing. It was noted that polygamous working was on the rise and was a growing risk, a workstream looking into this was in progress.

The Chair proposed noting the report. This proposal was seconded by Councillor Poskitt, was put to the vote and agreed by the Committee.

Resolved: The Audit and Governance Committee resolved to:

I. Note the report.

53 Internal Audit Plan 2025/26

The purpose of the report was to present to the Audit and Governance Committee the Internal Audit Plan 2025/26 for consideration and approval.

The Assistant Director of SWAP Internal Audit Services introduced the report highlighting the following key points:

- The plan had been presented to the Committee for information at the last meeting.
- This report contained the final Audit Plan for approval.

The Chair proposed approving the Internal Audit Plan 2025/26. Upon being seconded this proposal was put to the vote and agreed by the Committee.

Resolved: The Audit and Governance Committee resolved to:

I. Approve the proposed Internal Audit Plan 2025/26.

54 Internal Audit Progress Report

The purpose of the report was to present a summary of the audit work concluded since the last meeting of this Committee.

The Assistant Director of SWAP Internal Audit Services introduced the report highlighting the following key points:

- The report provided an update on work undertaken by the Internal Audit team on behalf of West Oxfordshire District Council.

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- One final report, on Taxi Licensing Safeguarding, had been brought to the Committee. There was a high reasonable assurance given on the report.
- Several reports were at draft report stage and would be brought to the next Committee meeting.

In discussion the Committee noted that West Oxfordshire District Council's Licensing Team would have fed into the final report on Taxi Licensing brought to the Committee meeting. It was noted that there was an opportunity to share this report with the Chair of the Licensing Committee if required.

The Chair proposed noting the report. This proposal was seconded by Councillor Melvin, was put to the vote and agreed by the Committee.

Resolved: The Audit and Governance Committee resolved to:

I. Note the report.

55 External Audit Plan - year ended 31 March 2025

The purpose of the report was to present Members with the draft Audit Plan for the year ended 31 March 2025.

Alex Walling, Key Audit Partner for Bishop Fleming, introduced the report highlighting the following key points:

- The plan presented was broadly similar to that presented to the Committee in the previous year.
- The significant risks in the report were unchanged from the previous year and included the use of big estimates and the potential for manipulation of the accounts.
- A risk had been added around the implementation of IFRS 16. This was a new accounting standard that had come in for Local Government specifying how leases were accounted for. Bishops Fleming would be communicating with the Finance Team in order to discuss this. And it would be followed up at year-end. At present this risk was not considered significant.

In discussion the Chief Accountant noted that the Council had assessed the risk around IFRS 16 and considered that there was no material impact on the accounts and the treatment of this was correct. It was hoped that this approach would be signed off at the interim stage of accounts in order that the position would be clear at year-end.

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The Chair proposed noting the report. This proposal was seconded by Councillor Poskitt, was put to the vote and agreed by the Committee.

Resolved: The Audit and Governance Committee resolved to:

I. Note the content of the report and the annex.

56 Member training update 24/25

The purpose of the report was to update the Committee on the member training activities in 2024/25.

Andrew Brown, Head of Democratic and Electoral Services, introduced the report highlighting the following key points:

- The Committee had a responsibility to ensure that adequate and appropriate training on the Code of Conduct was in place.
- The report presented was a retrospective and forward-looking document on all Member training activities.
- Over the last year monthly Member briefing sessions had taken place on a range of topics and these sessions had been well attended.
- The training programme for the year ahead was presented to the Committee. The training included Overview and Scrutiny and Chairing skills training.
- An indicative member briefing programme was also presented to the Committee.
- It was noted that IHASCO online training was available to members. This was not mandatory.
- LGA and external training would continue to be signposted to members.
- Feedback from Members was crucial to ensure that the training provided meets Member's needs.

In discussion the Head of Democratic and Electoral Services noted that lists of completed training had been maintained. The Committee noted that some basic IT skills training would be useful. It was suggested that an update on CIL would be a useful briefing item for future sessions.

The Chair proposed noting the report. This proposal was seconded by Councillor Smith, was put to the vote and agreed by the Committee.

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Resolved: The Audit and Governance Committee resolved to:

I. Note the report.

57 Audit and Governance Committee Work Programme

Andrew Brown, Head of Democratic and Electoral Services, noted that a work plan had not been included in the report pack for this meeting as this was the last meeting of the Civic Year. A work plan for the coming year would be brought to the first meeting of the Committee in the new Civic Year. It was noted that there would be a short meeting of the Committee immediately after annual Council.

The Meeting closed at 6.40 pm

CHAIR