



**WEST OXFORDSHIRE
DISTRICT COUNCIL**

WEST OXFORDSHIRE DISTRICT COUNCIL

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| Name and date of Committee | AUDIT AND GOVERNANCE COMMITTEE – 27 NOVEMBER 2025 |
| Subject | AUDITOR'S ANNUAL REPORT ON WEST OXFORDSHIRE DISTRICT COUNCIL (VALUE FOR MONEY ARRANGEMENTS AND RECOMMENDATIONS) |
| Wards affected | All |
| Accountable member | Cllr Alaric Smith Executive Member for Finance Email: alaric.smith@westoxon.gov.uk |
| Accountable officer | Madhu Richards, Director of Finance Email: madhu.richards@westoxon.gov.uk |
| Report author | Madhu Richards, Director of Finance Email: madhu.richards@westoxon.gov.uk |
| Summary/Purpose | To provide Members with the Auditor's Annual Report on Value for Money Arrangements and Recommendations 2024/25. |
| Annexes | Annex A – Auditor's Annual Report on Value for Money Arrangements and Recommendations 2024/25. |
| Recommendation(s) | That the Audit and Governance Committee resolves to: I. Note the contents of the report and annex. |
| Corporate priorities | <ul style="list-style-type: none">• Putting Residents First• A Good Quality of Life for All• A Better Environment for People and Wildlife• Responding to the Climate and Ecological Emergency• Working Together for West Oxfordshire |
| Key Decision | NO |
| Exempt | NO |
| Consultees/ Consultation | NO |

1. BACKGROUND

- 1.1 Under the National Audit Office (NAO) Code of Audit Practice (“the Code”) external auditors are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.
- 1.2 This report details the auditor’s findings with regards to the Council’s arrangements for 2024/25.
- 1.3 No significant weaknesses in arrangements were identified.
- 1.4 Improvement recommendations have been made and management responses to each of these are included in the report.
- 1.5 This report also includes a “Follow-up of previous recommendations” section.

2. MAIN POINTS

- 2.1 The annex to this report contains the Auditor’s Annual Report on West Oxfordshire District Council 2024/25.
- 2.2 Charlie Martin, from Bishop Fleming, will be joining the meeting and presenting the report.
- 2.3 Please note that a *single* recommendation in any area leads to an amber rating for that area. Overall, there are six recommendations (page 13 onwards of Annex A):
 - Only one recommendation in the current year – Publica Phase 1 and 2 comprehensive post-implementation review.
 - Five others relate to *prior year* issues believed to be ongoing.Management responses are included for each recommendation.

3. ALTERNATIVE OPTIONS

- 3.1 None.

4. CONCLUSIONS

- 4.1 The Audit and Governance Committee are requested to note the report.

5. FINANCIAL IMPLICATIONS

- 5.1 None.

6. LEGAL IMPLICATIONS

- 6.1 None.

7. RISK ASSESSMENT

- 7.1 None.

8. EQUALITIES IMPACT

- 8.1 None.

9. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

None.

(END)