



WEST OXFORDSHIRE  
DISTRICT COUNCIL

**WEST OXFORDSHIRE DISTRICT COUNCIL**

Name and date of Committee	<b>AUDIT AND GOVERNANCE COMMITTEE – 19 MARCH 2026.</b>
Subject	<b>EXTERNAL AUDIT PLAN FOR YEAR ENDED 31 MARCH 2026</b>
Wards affected	ALL
Accountable member	Councillor Alaric Smith, Executive Member for Finance Email: <a href="mailto:Alaric.Smith@westoxon.gov.uk">Alaric.Smith@westoxon.gov.uk</a>
Accountable officer	Madhu Richards, Director of Finance Email: <a href="mailto:Madhu.Richards@westoxon.gov.uk">Madhu.Richards@westoxon.gov.uk</a>
Report author	Madhu Richards, Director of Finance Email: <a href="mailto:Madhu.Richards@westoxon.gov.uk">Madhu.Richards@westoxon.gov.uk</a>
Summary/Purpose	To present Members with the draft External Audit Plan for the year ended 31 March 2026.
Annexes	Annex A – External Audit Plan for Year Ended 31 March 2026
Recommendation(s)	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.
Corporate priorities	External Audit supports all Council Corporate Priorities <ul style="list-style-type: none"><li>• Putting Residents First</li><li>• A Good Quality of Life for All</li><li>• A Better Environment for People and Wildlife</li><li>• Responding to the Climate and Ecological Emergency</li><li>• Working Together for West Oxfordshire</li></ul>
Key Decision	NO
Exempt	NO

Consultees	Not Applicable
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## **1. BACKGROUND**

**1.1** Each year the External Auditors are required to provide the Audit and Governance Committee with an:

- i) Overview of the nature and scope of the audit and
- ii) Bring to their attention the key aspects of the audit.

## **2. MAIN POINTS**

**2.1** Annex A to this report contains the Draft External Audit Plan for the year end 31 March 2026 ('the draft Audit Plan).

**2.2** Charlie Martin, Key Audit Partner from our External Auditors Bishop Fleming, will be joining the meeting to present the plan.

## **3. ALTERNATIVE OPTIONS**

**3.1** None.

## **4. CONCLUSIONS**

**4.1** The Committee are requested to note the draft Audit Plan.

## **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)