



WEST OXFORDSHIRE
DISTRICT COUNCIL

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and date of Committee	AUDIT AND GOVERNANCE COMMITTEE – 19 MARCH 2026
Subject	FINANCIAL PROCEDURE RULES MARCH 2026.
Wards affected	ALL
Accountable member	Councillor 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 present Members with the revised Financial Procedure Rules March 2026
Annexes	Annex A – Financial Procedure Rules March 2026
Recommendation(s)	That the Audit and Governance Committee resolve to: I. Approve the Financial Procedure Rules March 2026
Corporate priorities	Internal Audit supports all Council 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	Not Applicable

1. BACKGROUND

- 1.1 The Financial Procedure Rules (FPR's) were last reviewed in July 2015.
- 1.2 There have been numerous organisational changes since 2015, the most recent being Publica Transition Phase 1 and Phase 2.
- 1.3 The revised FPRs have been significantly amended to reflect these changes.
- 1.4 The first draft of the revised FPR's was reviewed by the Constitution Working Group on 19th November 2025.
- 1.5 The final approval route was agreed as the Audit and Governance Committee meeting on 19 March 2026.

2. MAIN POINTS

- 2.1 The annex to this report contains the final version of the FPR's March 2026.

3. ALTERNATIVE OPTIONS

- 3.1 None.

4. CONCLUSIONS

- 4.1 The Audit and Governance Committee are requested to approve the FPR's March 2026.

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)