

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, 25 June 2026**

PRESENT

Councillors: Nigel Ridpath (Chair), Sandra Simpson (Vice-Chair), Joy Aitman, Elizabeth Poskitt, Adam Clements, Toby Morris and Carl Rylett

Independent Member: Victoria Field

Officers: Madhu Richards (Director of Finance), Phil Martin (Chief Executive and Head of Paid Service), Mathew Taylor (Democratic Services Officer), Georgina Dyer (Head of Finance), Sandrine Mangin (Governance and Risk Officer) and Cheryl Sloan (Assistant Director)

Other Councillors in attendance: Alaric Smith.

131 Apologies for Absence

Councillor Nigel Ridpath, Chair of the Audit and Governance Committee, reminded members of the Committee that a training session was being held on Thursday 9 July at 2.00pm on Audit, Fraud and Risk Awareness. As part of the session, a representative from Arlingclose, the Council's treasury advisors, would be attending in order to brief members on investment practices. Councillor Ridpath encouraged all members of the Committee to attend.

Apologies for absence were received from Councillors David Melvin, Dan Levy, Andrew Lyon and Alex Wilson.

Councillor Carl Rylett substituted for Councillor Melvin.

132 Declarations of Interest

There were no declarations of interest received.

133 Minutes of Previous Meeting

There were no comments or amendments required to the minutes of the meeting held on 20 May 2026.

Councillor Carl Rylett proposed that the minutes of the meeting held on 20 May 2026 be approved.

The proposal was seconded by Councillor Joy Aitman, put to the vote and agreed by the Committee.

25/June2026

The Audit and Governance Committee Resolved to:

- I. Approve the minutes of the meeting held on 20 May 2026.

134 Information Governance update and Senior Information Risk Owner (SIRO) Annual Highlight report 2025/26

Phil Martin, Chief Executive, presented the item the purpose of which was to provide the Committee with the Information Governance & SIRO report, which summarised the Council's key actions and progress in reducing information risk and strengthening data and information management controls during the 2025/26 financial year.

In his presentation the Chief Executive made the following points:

- The report was the first of its kind presented to the Committee. It was considered best practice for the report to be brought annually to Committee.
- The key areas for managing information and risk were outlined in section 2.2 of the report and were aligned with the Committee's responsibilities to ensure that the Council's control framework remained robust.
- The report was a backward-looking document which had highlighted actions, plans, opportunities and challenges related to information risk and governance for the 2025/26 year.
- There had been good progress in the past year in response times to subject access requests, freedom of information requests and limiting information risk.
- The report showed that there was an upward curve over the last three years in subject access requests.
- The Council itself had 22 subject access requests and 14 data breaches. These numbers were considered relatively low in comparison to partner councils.
- Section 3.6 gave information related to freedom of information requests. In quarter one of 25/26, information management targets had been hit in relation to these, despite request volume increasing. This was due to increased resources and improved processes that had ensured increased efficiency.

In the discussion the following points were raised:

- Clarification was sought on the meaning of the star in the table at 3.2 of the report adjacent to "requests open/on hold". The Chief Executive advised that clarification would be sent on this matter.
- Regarding automated decision making, further elaboration on the advantages and disadvantages of its use was requested. The Chief Executive responded by affirming the mindful approach that the Council was taking in this area. He noted that automation could improve the ease of subject access and freedom of information requests.

25/June2026

- Further information was requested on the Council's Cyber Security Team, and the omission of cyber security from the list of key areas of focus was queried. The Chief Executive responded by detailing the expertise, training and investment in the Council's Cyber Security Team. It was also noted that access to resources from partner councils had put the Council in a strong position. The Chief Executive advised that cyber security could be included in key focus areas in future.
- It was suggested that it would be useful to show the time limit data for subject access requests referred to in section 2.1 of the report, in a similar manner to the freedom of information requests data at 3.6. The Chief Executive assured the Chair that the requests included were made in the relevant time frame and agreed that the data could be presented in this way in the future.

Councillor Elizabeth Poskitt proposed the recommendations of the report. This proposal was seconded by Councillor Sandra Simpson. This was voted on and unanimously agreed.

That the Audit and Governance Committee resolved 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

135 Internal Audit Annual Opinion 2025/26

Jaina Mistry, Senior Auditor (SWAP Internal Audit Services), presented the item, the purpose of which was to present a summary of the work undertaken by Internal Audit during 2025/26 and to give an overall annual opinion on levels of assurance resulting from this work.

In her presentation the Officer made the following points:

- SWAP had issued an annual opinion of "reasonable assurance" from the audits on the Council undertaken in 25/26.
- Page 30 of the pack gave a summary of the audits completed with a more detailed version of this shown on page 42.
- Page 46 of the report showed the audits that had been completed since the last report to the Committee in March 2026.
- Page 52 of the report showed the open agreed actions of which there were nine. The SI06 2023/24 open action, which had a target date of February 2026, had been followed up and was with the legal service.

In the discussion the Committee made the following points:

Audit and Governance Committee

25/June2026

- Members focused on the S106 2023/24 open action and requested more detail on the improvements that were being made. The Officer advised that further information on this would be provided to the Committee following the meeting.
- Members asked for more clarification on what a suspense account was. Officers advised that these accounts can be credits or debits. Where bank transactions cannot be allocated to a specific location by the Bank Reconciliation Team, due to a lack of a reference number for example, monies may sit in such accounts while attempts were being made to clear them. Increased management and automation had meant that the number of transactions in suspense accounts had decreased.
- The Committee questioned how many recommendations from Internal Audit had not been accepted by the Council. The Director of Finance confirmed that all actions had been taken on board however some had not been implemented at that point. All priority one actions had been implemented.
- Members noted that the Council had been given a “reasonable” assurance, however the report noted seven audits which had been given “substantial” assurance and questioned the methodology around this. Officers noted that the opinion was not solely based on audits completed but also advisory work and conversations with the senior leadership team and reiterated that “reasonable” was a good opinion.
- Members noted the significant weakness that had been identified in data retention. Officers advised that this weakness had been identified around procedures not being followed in the transfer from Publica services back to the Council. In some cases documentation had been retained where it was not correct to do so. Furthermore, Officers noted that a new Data Retention Policy had been introduced and rolled out to teams through the management team and this would address the historic weakness in this area.
- Members asked for more information on the Grant Certification audit carbon data 2023/24 that was shown as in progress. Officers would return more information to the Committee.

Councillor Nigel Ridpath, Chair of the Audit and Governance Committee, revisited the Committees discussion on the outstanding agreed action on S106 and voiced the Committees wish to see more urgent progress on this matter. The Chief Executive agreed to look into the matter and report back.

Councillor Carl Rylett proposed that the Committee note the report.

Councillor Toby Morris seconded the proposal, this was put to the vote and agreed by the Committee.

The Audit and Governance Committee resolved to:

- I. Note the report.

Statement of Accounts 2025/26 - Update and Accounting Policies

Madhu Richards, Director of Finance, presented the item, the purpose of which was to present the accounting policies to be included in the 2025/26 Statement of Accounts. The report provided 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 represented best practice.

In her presentation the Director of Finance made the following points:

- The first draft of the 2025/26 accounts had been published.
- The accounts were based on the policies included in the report to be approved by the Committee.

In the discussion the Committee noted that the accounts were for 2025/26 and included a statement that the Council did not currently charge CIL. However, the collection of CIL had begun before the financial year. Officers acknowledged that this was incorrect and needed modification.

Councillor Sandra Simpson proposed that the Committee accept the recommendations in the report.

Councillor Adam Clements seconded the proposal, this was put to the vote and agreed by the Committee.

The Audit and Governance Committee resolved to:

1. Approve the draft accounting policies for 2025/26 included at Annex A;
2. Agree that further necessary amendments to the policies set out at Annex A (occurring subsequent to this meeting) would be included within the draft (unaudited) and/or final (audited) Statement of Accounts when presented to the Committee.

25/26 Treasury Outturn

Madhu Richards, Director of Finance, presented the report, the purpose of which was to advise members of treasury management activity and the performance of internal and external fund managers for 2025/26

In her presentation the Director of Finance made the following points:

- The Council was in a very strong financial position in challenging times.
- Returns were significantly above budget.

25/June2026

- The Council were compliant with all prudential indicators with the exception of interest rate exposure. However, this position was favourable for the Council.
- It was brought to the Committees attention that there were a few errors in the report and these were detailed.

There were no questions from the Committee, however Members congratulated the team on the result given the challenging times.

Councillor Elizabeth Poskitt proposed that the Committee accept the recommendation in the report, subject to the corrections to the report detailed by the officers.

Councillor Joy Aitman seconded the proposal, this was put to the vote and agreed by the Committee.

That the Audit and Governance Committee resolved to:

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

138

Strategic Risk Register

Cheryl Sloan, Executive Director, Workforce Strategy & Transformation, presented the item, the purpose of which was to bring to Members the current version of the Strategic Risk Register for information and assurance that risks to the Council were being managed and appropriate actions were being taken to mitigate risk.

In her presentation the Executive Director, Workforce Strategy & Transformation, made the following points:

- The Strategic Risk Register was a dynamic document that was reviewed by the senior leadership team each month and quarterly by Members of the Executive.
- There were no major changes in the report, however three changes were proposed: Removal of embedding of services under phase two of the Publica transition, which were considered to be fully embedded at this stage; refugee/asylum seekers where, following closure of the refugee hotel, responsibilities for this had shifted back to the Home Office; consolidation of two risks (Global Pandemic and Major Civil Emergency) to one entitled "Global Events".

In the discussion the Committee made the following points:

- Officers confirmed that extreme weather was covered under the Global Events risk. With the recent extreme weather systems had already been stood up around

25/June2026

emergency planning. The Chief Executive gave a practical example of the work that been undertaken with Ubico around employee wellbeing in the extreme heat.

- Members queried how cultural change was measured. Officers advised that surveys were in place and a cultural working group had been formed.

Councillor Adam Clements proposed that the Committee accept the recommendations in the report.

Councillor Elizabeth Poskitt seconded the proposal, this was put to the vote and agreed by the Committee.

That the Audit and Governance Committee resolved 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.

139 Annual Governance Statement for 2025/26, Action Plan for 2026/27 & Local Code of Corporate Governance Report for 2026/27

Cheryl Sloan, Executive Director, Workforce Strategy & Transformation, presented the item, the purpose of which was to provide 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.

In her presentation the Executive Director, Workforce Strategy & Transformation, made the following points:

- The Local Code of Corporate Governance set out the governance arrangements for the Council.
- The Annual Governance Statement was a backward-looking document that looked at how the Council had complied with Local Code of Corporate Governance in the 2025/26 year.
- The Annual Governance Action Plan was a forward-looking document embedded within the Annual Governance Statement and identified what improvements will be made to governance arrangements.
- The Annual Governance Statement formed part of the Annual Accounts submission.

In the discussion the Committee made the following points:

25/June2026

- An Independent Member queried if “people” should be included in the key areas of focus. Officers commented that this could be included, however there was a separate People Action Plan being worked on at present.

Councillor Sandra Simpson proposed that the Committee accept the recommendations in the report.

Councillor Joy Aitman seconded the proposal, this was put to the vote and agreed by the Committee.

That the Audit and Governance Committee resolved 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. 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.

140

Annual Summary of Member Conduct Complaints

Andrew Brown, Head of Democratic and Electoral Services, presented the report, the purpose of which was 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.

In his presentation the Head of Democratic and Electoral Services made the following points:

- The Committee had a role in overseeing code of conduct complaints.
- Complaints could be received about District as well as Town and Parish Councillors.
- In the year to 31 March 2026, 16 code of conduct complaints had been received.
- All complaints go through a set process. The complaint handling process had been reviewed and gone through Full Council in November 2024 and was considered to be working well.
- The aim was to deal with complaints at the lowest possible level with only serious complaints progressing to the investigation stage. At each stage of the process there was consultation with one of the three Independent Members.
- The table at paragraph 2.4 showed that no complaints had gone to the investigation stage. All complaints were either informally resolved or dismissed with recommendations for further action. An example of such recommendations was consultation with Oxfordshire Association of Local Councils (OALC).

25/June2026

- The report included a summary of the subject matter of the complaints
- The report included a summary of learnings from complaints.

There were no comments or questions from the Committee.

Councillor Elizabeth Poskitt proposed that the Committee accept the recommendation in the report.

Councillor Adam Clements seconded the proposal, this was put to the vote and agreed by the Committee.

That the Audit and Governance Committee resolved to:

- I. Note the report.

141 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

Cheryl Sloan, Executive Director, Workforce Strategy & Transformation, presented the item, the purpose of which was to provide a review of the organisation's complaints handling performance and service improvement over the financial year 1 April 2025 – 31 March 2026.

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

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

The report outlined some proposed changes to the Policy for Committee approval.

In her presentation the Executive Director Workforce Strategy and Transformation made the following points:

- The Council was required to self-assess its compliance with the Ombudsman's Complaint Handling Code. The Council was compliant. However, it was acknowledged that improvements were required in how the Council recording complaints that were deemed exempt.
- The Council intended to increase its use of exemptions, in particular to ensure the correct use of the route of complaints was used.

25/June2026

- 97% of stage one complaints had been dealt with in the 10-day target and 100% of stage two complaints had been dealt with in required timescales.
- The Council had intended to utilise allowable extensions to ensure compliance with timescales.
- The report contained a summary of the learning from the complaint handling process..
- 13 complaints had been referred to the Ombudsman. Of these, one complaint did not relate to the Council, eleven were closed with no action and one was investigated and upheld. The upheld complaint led to improvements in the disabled facility grant process and learnings had been taken and additional processes implemented as a result.
- The changes to the Complaints Policy were in the area of artificial intelligence (AI) and included sections on Officer use of AI and tips to complainants on how to make effective submissions using AI.

In the discussion the Committee made the following points:

- A Member focussed the discussion on the changes to policies around AI and queried how the Council is learning how to identify submission being made to them using AI and what training was being given to staff. Officers advised that it was becoming obvious when submissions had been made using AI. No training had taken place on how to identify AI however officers had received training on general use of AI.
- The Chair of the Committee, Councillor Nigel Ridpath, highlighted the proposal in section 8.3 of the report which was to provide guidance to users to help produce their complaints effectively. Councillor Ridpath stated that he considered this valuable and forward thinking and showed that the Council valued its residents. Other Members suggested that additional thought may need to be given to the suggestion that complainants ask AI to include a closing paragraph which could result in wording that was not suitable for the Council or reflective of what the complainant wanted to convey.

Councillor Adam Clements proposed that the Committee accept the recommendations in the report.

Councillor Sandra Simpson seconded the proposal, this was put to the vote and agreed by the Committee.

That the Audit and Governance Committee resolved to:

1. Note the content of the report and the Local Government and Social Care Ombudsman's Annual Letter for 2025/26 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.

Audit and Governance Committee

25/June2026

142

Audit and Governance Committee Work Programme

The Committee were presented with the Committee Work Programme for 2026/27.

A Member noted that there was a duplication of the Annual Local Government Ombudsman Letter 2025/26, which had been included in both the June and September 2026 meetings. Democratic Services would remove the item from September as it had been considered as part of the June meeting.

Councillor Joy Aitman proposed that the Committee noted the work plan for the 2026/27 municipal year.

This proposal was seconded by Councillor Sandra Simpson, was put to the vote and agreed by the Committee.

The Audit and Governance Committee Resolved to:

1. Note the work programme for 2026/27.

The Meeting closed at 6.58 pm

CHAIR