



DISTRICT COUNCIL  
NORTH OXFORDSHIRE

**Committee:**           **Accounts, Audit and Risk Committee**

**Date:**               **Wednesday 19 November 2025**

**Time:**              **6.30 pm**

**Venue:**             **39 Castle Quay, Banbury, OX16 5FD**

## **Membership**

**Councillor Simon Lytton  
(Chair)**

Councillor Besmira Brasha  
Councillor Nicholas Mawer  
Councillor Robert Parkinson  
Sarah Thompson

**Councillor David Rogers (Vice-Chair)**

Councillor Frank Ideh  
Councillor Ian Middleton  
Councillor Dom Vaitkus  
Independent Person, no voting rights

**Substitutes**           **Any member of the relevant political group.**

## **AGENDA**

### **1. Apologies for Absence and Notification of Substitute Members**

### **2. Declarations of Interest**

Members are asked to declare any interest and the nature of that interest which they may have in any of the items under consideration at this meeting.

### **3. Minutes (Pages 7 - 12)**

To confirm as a correct record the Minutes of the meeting of the Committee held on 24 September 2025.

### **4. Chair's Announcements**

To receive communications from the Chair.

**5. Requests to Address the Meeting**

The Chair to report on any requests to address the meeting.

**6. Urgent Business**

The Chair to advise whether they have agreed to any item of urgent business being admitted to the agenda.

**7. Internal Audit Progress Report 2025/26 (Pages 13 - 30)**

Report of the Assistant Director of Finance (Section 151 officer).

**Purpose of report**

This report provides the Accounts, Audit and Risk Committee with an update on delivery of the internal audit work programme for 2025/26.

**Recommendations**

The Accounts, Audit and Risk Committee resolves to:

- 1.1 Note the progress made in delivering the 2025/26 internal audit work programme.

**8. Counter Fraud Progress Report (Pages 31 - 38)**

Report of Assistant Director Finance (Section 151 Officer)

**Purpose of report**

This report presents an update on counter fraud work undertaken so far in 2025/26

**Recommendations**

The Accounts, Audit and Risk Committee resolves to:

- 1.1 Note the counter fraud progress report.

**9. External Audit Reports 2024/25 (Pages 39 - 78)**

Report of Assistant Director of Finance (Section 151 Officer)

**Purpose of report**

To receive two reports setting out the auditors' Audit Completion Report for 2024/25, the draft Annual Auditor's Report and a draft Letter of Representation.

## **Recommendations**

The Accounts, Audit and Risk Committee resolves to:

- 1.1 Note the contents of the Audit Completion Report for 2024/25 from our external auditors, Bishop Fleming (Appendix 1 - to follow).
- 1.2 Note the contents of the draft Auditor's Annual Report for 2024/25 (Appendix 2)
- 1.3 Note the draft Letter of Representation for 2024/25 (Appendix 3)
- 1.4 Agree that, once the final audit opinion for 2024/25 is received, the Assistant Director Finance (S151 Officer), in consultation with the Chair of the Accounts, Audit and Risk Committee (or Deputy Chair in their absence), be authorised to make any further changes to the accounts agreed with the auditors and sign the accounts. Any further changes will be brought to the Committee's attention at its next meeting following the signing.
- 1.5 Agree that the Assistant Director of Finance, in consultation with the Chair of the Committee (or Deputy Chair in their absence), be authorised to make any further changes to the letter of representation agreed with the auditors that may arise during completion of the audit. Any further changes will be brought to the Committee's attention at its next meeting following the signing.

## **10. Risk Monitoring Report Quarter 2 2025-26 (Pages 79 - 90)**

Report of Assistant Director Finance (Section 151 Officer)

### **Purpose of report**

To update the committee on how well the council is managing its Strategic Risks.

### **Recommendations**

The Accounts, Audit & Risk Committee resolves:

- 1.1 To note the Risk Monitoring Report for Quarter 1 2025 – 26

## **11. Risk Management Strategy and Guidance (Pages 91 - 116)**

Report of Assistant Director Finance (S151 Officer)

### **Purpose of report**

To propose a new Risk Management Strategy and Guidance, aiming to ensure the council's effective and compliant risk management.

## **Recommendations**

The Accounts, Audit and Risk Committee resolves:

- 1.1 To consider and endorse the proposed Risk Management Strategy and Guidance

### **12. Health and Safety Report Quarter 2 Report (Pages 117 - 128)**

Report of Assistant Director of Human Resources.

#### **Purpose of report**

To provide the Accounts, Audit and Risk Committee with the Council's Health and Safety performance for Quarter 2 of the 2025/26 financial year.

## **Recommendations**

The Accounts, Audit and Risk Committee resolves:

- 1.1 To review and note the content of the report

### **13. Treasury Management Report - Mid-year review 2025/26 (September 2025) (Pages 129 - 144)**

Report of Assistant Director of Finance (Section 151 Officer)

#### **Purpose of report**

To provide information on treasury management performance and compliance with treasury management strategy for 2024-25 as required by the Treasury Management Code of Practice.

To demonstrate that all treasury management activities undertaken during the reporting period complied with the CIPFA Code of Practice and the council's approved Treasury Management Strategy.

## **Recommendations**

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the contents of this Treasury Management mid-year review and recommend it be received by Council.

### **14. Financial Management Code - Forecast Self-Assessment Update 2025/26 (Pages 145 - 160)**

Report of Assistant Director of Finance (Section 151 Officer)

## **Purpose of report**

To update the Committee that the results of the Council's forecast self-assessment position at February 2025 against the requirements of CIPFA's Financial Management Code show continued strong compliance, demonstrating a resilient and sustainable approach to managing the Council's funds.

## **Recommendations**

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the Council's forecast self-assessment position of strong compliance at February 2025 against the requirements of CIPFA's Financial Management Code.

## **15. Review of Committee Work Programme (Pages 161 - 162)**

To consider and review the Work Programme.

**Councillors are requested to collect any post from their pigeon hole in the Members' Lounge at the end of the meeting.**

## **Information about this Meeting**

### **Apologies for Absence**

Apologies for absence should be notified to [democracy@cherwell-dc.gov.uk](mailto:democracy@cherwell-dc.gov.uk) or 01295 221534 prior to the start of the meeting.

### **Declarations of Interest**

Members are asked to declare interests at item 2 on the agenda or if arriving after the start of the meeting, at the start of the relevant agenda item.

### **Local Government and Finance Act 1992 – Budget Setting, Contracts & Supplementary Estimates**

Members are reminded that any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.

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**Queries Regarding this Agenda**

Please contact Patrick Davis, Democratic and Elections [democracy@cherwell-dc.gov.uk](mailto:democracy@cherwell-dc.gov.uk), 01295 221534

**Shiraz Sheikh**  
**Monitoring Officer**

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