

This report is public	
Appointment of Independent Person to Accounts, Audit and Risk Committee	
Committee	Council
Date of Committee	15 December 2025
Portfolio Holder presenting the report	Portfolio Holder for Corporate Services, Councillor Chris Brant
Date Portfolio Holder agreed report	12 November 2025
Report of	Monitoring Officer, Shiraz Sheikh

Purpose of report

To appoint a second Independent Person to the Accounts, Audit and Risk Committee.

1. Recommendations

Council resolves:

- 1.1 To endorse the appointment of Nelly Lukwo as an Independent Person, to be appointed for a four-year term expiring on the date of the December Council meeting in 2029 and to delegate authority to the Monitoring Officer to make the appointment.
- 1.2 To note that the appointment may be renewable in 2029 for a further term of four years subject to the Independent Person wishing to continue in the role and Council agreeing the renewal of the appointment.

2. Executive Summary

- 2.1 The Chartered Institute for Public Finance and Accountancy (CIPFA) has for many years recommended that local authorities have Independent Persons as part of their audit committees. Cherwell District Council recognises that adding independent and technical experts to the Accounts, Audit and Risk Committees improves scrutiny on its financial position, especially in regard to the annual statement of accounts.
- 2.2 In recognition of the added value, two Independent Persons were recruited and appointed in 2023. Following the resignation of one earlier this year, this report sets out the outcome of the recruitment process to appoint a replacement Independent Person to the Accounts, Audit and Risk Committee (AARC). Throughout this period, one Independent Person has remained a member of AARC.

Implications & Impact Assessments

Implications		Commentary		
Finance		<p>As set out in the Members' Allowance Scheme, each independent person receives an annual allowance of £900 (subject to annual increases as recommended by the Independent Remuneration Panel and agreed by Council) and can claim travel expenses for attending meetings in person. This is provided for in the Members' Allowances budget. The guidance is clear that the payment of an allowance does not negate independence.</p> <p>The appointment of independent persons will also allow enhanced scrutiny of the Council's financial position</p> <p>Michael Furness, Assistant Director of Finance & Section 151 Officer, 10 November 2025</p>		
Legal		<p>The Council's Accounts, Audit and Risk Committee is defined by the Local Government Act 2000 and its purpose is to give assurance to elected members and the public about the governance, financial reporting and performance of the Council. The appointment of independent Persons on the committee will assist and promote good governance and scrutiny of the committee.</p> <p>Shiraz Sheikh Assistant Director Law & Governance & Monitoring Officer, 10 November 2025</p>		
Risk Management		<p>Adequate vetting procedures and adherence to the Person Specification have been followed throughout this recruitment process. The appointment of a second Independent Person will augment the Accounts, Audit and Risk Committee's independence, provide additional expertise, and provide an opportunity for the community to play an enhanced role in the governance of the Council.</p> <p>Celia Prado-Teeling, Performance Team Leader, 7 November 2025</p>		
Impact Assessments	Positive	Neutral	Negative	Commentary
		X		There are no equalities implications arising directly from this report. The recent recruitment process was fair and open therefore ensures the Independent Persons to be appointed on merit.
		X		N/A

accessed, that could impact on inequality?				
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		N/A
Climate & Environmental Impact				N/A
ICT & Digital Impact				N/A
Data Impact				N/A
Procurement & subsidy				N/A
Council Priorities	N/A			
Human Resources	N/A			
Property	N/A			
Consultation & Engagement	N/A			

Supporting Information

3. Background

- 3.1 Audit Committees are a key component of corporate governance. They are a key source of assurance about the organisation's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and non-financial performance.
- 3.2 Whilst it is not a statutory requirement to appoint an Independent Person, it is considered best practice by the Chartered Institute of Public Finance and Accountancy (CIPFA).

4. Details

- 4.1 Independent Persons are non-councillors who are suitably qualified with experience in the area of audit/governance and bring specialist knowledge and insight to the workings and deliberations of the committee to provide:

- An effective independent assurance of the adequacy of the risk management framework.
- Independent review of the Council's financial and non-financial performance.
- Independent challenge to, and assurance over, the Council's internal control framework and wider governance processes.

- 4.2 The Independent Persons do not have voting rights in the same way as elected Members of the Accounts, Audit and Risk Committee and are part of the committee in an advisory and consultative manner fully involved in the discussion on issues coming before the Committee.
- 4.3 In 2022, the Accounts, Audit and Risk Committee agreed arrangements for the appointment of Independent Persons to the Committee. The decision to appoint Independent Persons to the Accounts, Audit and Risk Committee rests with Full Council.
- 4.4 In May 2022, Council subsequently agreed to amend to the Terms of Reference of the Committee to include an Independent Person (non-voting) as part of the membership of the Committee. To provide resilience, Council agreed a further amendment to the Committee's Terms of Reference to include two Independent Persons. Harry Lawson and Sarah Thompson were subsequently appointed by Council in February 2023.
- 4.4 Harry Lawson resigned as an Independent Person on the Accounts, Audit and Risk Committee, following the March 2025 AARC meeting. This meant there was a vacancy for an Independent Person on the Committee.
- 4.5 Following the resignation, in line with guidance, the Independent Person position was publicly advertised. Following the receipt of an application, an interview was undertaken by a Panel comprising the Monitoring Officer, Section 151 Officer, Chair and Vice Chair of the Accounts, Audit and Risk Committee.
- 4.6 Following consideration of the application form and interview responses, the interview panel concluded that, subject to receipt of satisfactory references by the Monitoring Officer (duly received), Nelly Lukwo should be recommended to Council for appointment as an Independent Person.
- 4.7 Nelly Lukwo is an Association of Chartered Certified Accountants (ACCA) qualified accountant and has extensive experience of working in financial positions across a broad range of organisations.
- 4.8 There is no prescribed time limit on the terms of officer of Independent Persons and these are therefore at the discretion of the Council. It is considered appropriate that the appointments should be for a fixed term to enable a refresh from time to time. As such, it is proposed the role are recommended to be appointed for a four-year fixed term, renewable once.

5. Alternative Options and Reasons for Rejection

- 5.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: Not to appoint a new Independent Person. This is not recommended as there would be a lack of resilience in only having one Independent Person on the Committee.

6 Conclusion and Reasons for Recommendations

- 6.1 Independent Persons with appropriate skills and experience supplement those of the elected members and improve the effectiveness of Audit Committees.
- 6.2 The decision to appoint an Independent Person to the Accounts, Audit and Risk Committee rests with Full Council. The recommended appointment follows a robust recruitment process involving public advertisement, written application and interview with the Monitoring Officer, Section 151 Officer and the Chair and Vice Chair of the Accounts, Audit and Risk Committee.

Decision Information

Key Decision	N/A
Subject to Call in	N/A
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	None
Background Papers	None
Reference Papers	None
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Executive Director Approval (unless Executive Director or Statutory Officer report)	Report of the Monitoring Officer