



**Summary of the decisions taken at the meeting of Audit and Governance
Committee held on 30 September 2026**

Agenda Item No.	Agenda Item	Decision
7	Health and Safety Report Quarter 1 2026/27 Report of Assistant Director of Human Resources Purpose of report To provide the Audit and Governance Committee with the Council's Health and Safety performance for Quarter 1 of 2026/27. Recommendations The Audit and Governance Committee resolves: 1.1 To review and note the content of the report	Resolved (1) That the Health and Safety Report Quarter 1 2026/27 be noted.
8	Risk Monitoring Report Quarter 1 2026-27 Report of Head of Chief Executive's Office Purpose of report To update the committee on how well the council is managing its Strategic Risks. Recommendations The Audit and Governance Committee resolves: 1.1 To note the Risk Monitoring Report for Quarter 1 2026 – 27	Resolved (1) That the Risk Monitoring Report for Quarter 1 2026-27 be noted.

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9	Monitoring Officer's Annual Report 2025/26 - Complaints, Conduct & Ethics Report of Assistant Director Law and Governance and Monitoring Officer Purpose of report To provide the Committee an annual report on matters relating to standards and conduct of Members within the Cherwell District at District and Parish level, complaints made to the Local Government Ombudsman and other matters for the municipal year of 2025/2026. Recommendations The Audit and Governance Committee resolves: 1.1 To note the content of the report.	Resolved (1) That the Monitoring Officer report, including the Local Government and Social Care Ombudsman Annual Report, be noted.
10	Internal Audit Progress Report 2026/27 Report of 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 2026/27. Recommendations The Audit and Governance Committee resolves to: 1.1 Note the progress made in delivering the 2026/27 internal audit work programme, and plans for delivery over the remainder of the year.	Resolved (1) That the progress made in delivering the 2026/27 internal audit work programme, and plans for delivery over the remainder of the year be noted.

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11	Counter Fraud Progress Report 2026/27 Report of Assistant Director of Finance (Section 151 Officer) Purpose of report This report presents and update to the counter fraud work undertaken in 2026/27 Recommendations The Audit and Governance Committee resolves to: 1.1 Note the counter fraud progress report.	Resolved (1) That the counter fraud progress report be noted.
12	External Audit Reports 2025/26 Report of Assistant Director of Finance (Section 151 Officer) Purpose of report To receive two reports setting out the auditors' Audit Completion Report for 2025/26, the draft Annual Auditor's Report and a draft Letter of Representation. Recommendations The Audit and Governance Committee resolves to: 1.1 Note the contents of the Audit Completion Report for 2025/26 from our external auditors, Bishop Fleming (Appendix 1). 1.2 Note the contents of the draft Auditor's Annual Report for 2025/26 (Appendix 2) 1.3 Note the draft Letter of Representation for 2025/26 (Appendix 3)	Resolved (1) That the contents of the Audit Completion Report for 2025/26 from the council's external auditors, Bishop Fleming, be noted. (2) That the contents of the draft Auditor's Annual Report for 2025/26 be noted. (3) That the draft Letter of Representation for 2025/26 be noted. (4) That once the final audit opinion for 2025/26 is received, the Assistant Director Finance (S151 Officer), in consultation with the Chair of the Audit and Governance Committee (or Vice Chair in their absence), be authorised to make any further changes to the accounts agreed with the auditors and sign the accounts and it be noted that any further changes will be brought to the Committee's attention at its next meeting

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	1.4 Agree that, once the final audit opinion for 2025/26 is received, the Assistant Director Finance (S151 Officer), in consultation with the Chair of the Audit and Governance 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.	following the signing. (5) That the Assistant Director of Finance, in consultation with the Chair of the Committee (or Vice 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 and it be noted that any further changes will be brought to the Committee's attention at its next meeting following the signing.
13	Review of Committee Work Programme To consider and review the Work Programme.	Resolved (1) That the work programme update be noted.