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DISTRICT COUNCIL
NORTH OXFORDSHIRE

Committee: **Audit and Governance Committee**

Date: **Wednesday 30 September 2026**

Time: **6.30 pm**

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

Membership

**Councillor Simon Lytton
(Chair)**

Councillor Besmira Brasha

Councillor Ian Middleton

Councillor Robert Parkinson

Nelly Lukwo

Sarah Thompson

Councillor David Rogers (Vice-Chair)

Councillor Mark Gorman

Councillor Julian Nedelcu

Councillor Alisa Russell

Independent Person, no voting rights

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 22 July 2026.

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. Health and Safety Report Quarter 1 2026/27 (Pages 13 - 46)

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

8. Risk Monitoring Report Quarter 1 2026-27 (Pages 47 - 66)

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.

9. Monitoring Officer's Annual Report 2025/26 - Complaints, Conduct & Ethics (Pages 67 - 78)

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.

10. Internal Audit Progress Report 2026/27 (Pages 79 - 94)

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.

11. Counter Fraud Progress Report 2026/27 (Pages 95 - 104)

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.

12. External Audit Reports 2025/26 (Pages 105 - 174)

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)
- 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.

13. Review of Committee Work Programme (Pages 175 - 176)

To consider and review the Work Programme.

Councillors are requested to collect any post from their pigeon hole in the Members' Lounge before or 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 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, 01295 221534

Shiraz Sheikh
Monitoring Officer

Published on Tuesday 22 September 2026

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Cherwell District Council

Audit and Governance Committee

Minutes of a meeting of the Audit and Governance Committee held at 39 Castle Quay, Banbury, OX16 5FD, on 22 July 2026 at 6.30 pm

Present:

Councillor Simon Lytton (Chair)
Councillor David Rogers (Vice-Chair)
Councillor Besmira Brasha
Councillor Mark Gorman
Councillor Ian Middleton
Councillor Julian Nedelcu
Councillor Alisa Russell
Nelly Lukwo, Independent Person, no voting rights
Sarah Thompson, Independent Person, no voting rights

Apologies for absence:

Councillor Robert Parkinson

Also Present:

Councillor David Hingley, Portfolio Holder for Finance
Councillor Frank Ideh, Portfolio Holder for Law and Governance

Officers:

Shiraz Sheikh, Assistant Director Law & Governance and Monitoring Officer
Joanne Kaye, Head of Finance and Deputy S151 Officer
Richard Smith, Head of Housing
Jacey Scott, Head of Revenues and Benefits
Mary Denedo, Strategic Finance Business Partner
Patrick Davis, Democratic and Elections Officer
Sandra Ganpot, Benefits Services and Performance Manager

14 Declarations of Interest

There were no declarations of interest.

15 Minutes

The Minutes of the meeting of the Committee held on 17 June 2026 were agreed as a correct record and signed by the Chair.

16 **Annual Governance Statement 2025-26**

(The Chair advised that he had agreed to amend the order of business and take this as the first item of business).

The Assistant Director Law and Governance and Monitoring Officer submitted a report which set out the Annual Governance Statement (AGS) for the Council for 2025-26 for approval.

In introducing the report, the Portfolio Holder for Law and Governance confirmed that the Head of Internal Audit had provided a Reasonable Assurance opinion regarding the Council's core governance arrangements.

In response to a question regarding the impact of the Local Government Re-organisation (LGR) outcomes that were announced recently by the Government, the Assistant Director Law and Governance confirmed that the AGS would cover both the existing governance arrangements in addition to any new requirements that arose from the structural changes. The Committee was assured that the Solace and CIPFA Frameworks that underpinned the Council's AGS were used by the other authorities involved in LGR within Oxfordshire.

Resolved

- (1) That the Annual Governance Statement 2025-26 be approved.
- (2) That the Portfolio Holder for Finance, as Leader of the Council for the year to which the Statement related, and the Chief Executive be authorised to sign the Annual Governance Statement on behalf of Cherwell District Council.

17 **Chair's Announcements**

The Chair reminded the Committee that Treasury Management Training would take place on Wednesday 23 September at 5.30pm.

18 **Requests to Address the Meeting**

There were no requests to address the meeting.

19 **Urgent Business**

There were no items of urgent business.

Housing Management Complaints Report

The Assistant Director Wellbeing and Housing Services submitted the annual report relating to housing complaints performance, in accordance with the Housing Ombudsman's Complaints handling Code. The appendices including the Complaints Handling Code self-assessment, would be published on the Council's website and would form the basis of the Council's return to the Housing Ombudsman for 2025-26.

In introducing the report, the Portfolio Holder for Housing and Greener Communities explained that as the Council had a relatively low housing stock, less than 200 directly managed properties, there was a low number of complaints.

In response to a question regarding the high percentage of complaints that had been escalated from Stage 1 to Stage 2, the Head of Housing explained that as some of the issues included in the complaints were beyond the scope of the Council's legal responsibilities it was unable to remedy them. The Head of Housing advised that two of the complaints that had been classified as property condition in the report, actually related to issues that were the responsibility of the shared-owner rather than the Council and these were not upheld. One other complaint was upheld.

In response to a question regarding the impact of combining the housing stock in the new North Oxfordshire Unitary Council following the implementation of Local Government Reorganisation, the Head of Housing confirmed that the threshold for the total number of properties in the Household Revenue Account had been increased from 200 to 1,000 units from April 2026, The total housing stock for the new authority would still be under the updated threshold so the existing rules would still apply.

In response to a question regarding the apportionment of liability for costs arising from repairs to shared-owner properties, the Head of Housing confirmed that the details of these responsibilities would be in the lease but the costs would not be split based on the percentage of the ownership.

Resolved

- (1) That the report and appendices be noted and it be further noted that the appendices, including the Complaints Handling Code self-assessment, would be published on the Council's website and would form the basis of the Council's return to the Housing Ombudsman for 2025-26.

Housing Benefit Subsidy Audit 2022/23

The Assistant Director Finance (Section 151 Officer) submitted a report that provided the Committee with an update on the final position of the Housing Benefit subsidy claim audit for the financial year 2022/23.

In introducing the report, the Portfolio Holder for Finance explained that local authorities reclaim Housing Benefits that have been paid to claimants by submitting annual subsidy claims to the DWP. The Committee was advised that the investment in staffing resources along with relevant training had increased claim accuracy which resulted in a much lower repayment figure than in previous years.

The Committee thanked the officers and staff involved in this work.

Resolved

- (1) That the Housing Benefit Subsidy Audit 2022/23 Report be noted.

22

Treasury Management Report - Quarter 1 2026/27

The Assistant Director Finance (Section 151 Officer) submitted a report to provide information on treasury management performance and compliance with treasury management policy for 2026-27 as required by the Treasury Management Code of Practice. The report demonstrated that all treasury management activities undertaken during the first quarter of 2026-27 complied with the CIPFA Code of Practice and the council's approved Treasury Management Strategy.

In introducing the report, the Portfolio Holder for Finance advised that as at the end of Quarter 1 2026-27, the Council had borrowings of £154M and investments of £28M, which resulted in a net borrowing of £126M.

In response to a question regarding the lower than expected value of capital expenditure, it was explained that this was due to a change in the profile of expenditure rather than a reduction in the capital programme. The Committee was assured that stress testing in relation to the affordability ratio took place as part of the annual external audit process.

In response to a question concerning the security of loans made to other authorities, the Committee was assured that in the event of any financial issues, these were underwritten by Central Government.

Resolved

- (1) That the Treasury Management Quarter 1 Performance report be noted.

23

Draft Statement of Accounts 2025-26

The Assistant Director Finance (Section 151 Officer) submitted a report to provide an opportunity for review of the draft 2025/26 Statement of Accounts which were published on the council's website on 30 June 2026.

In response to a question regarding the £11.8M reduction in the net pension liability, the Head of Finance explained that this was the result of the annual

re-valuation of the total pension fund by the actuaries and was not within the control of the council.

Resolved

- (1) That the report and publication of the draft Statement of Accounts 2025/26 be noted.

24

Review of Committee Work Programme

The Committee considered its work programme.

In response to a question concerning the implications of LGR on the work programme, it was agreed that this would be looked at a later time.

Resolved

- (1) That the work programme update be noted.

The meeting ended at 7.52 pm

Chair:

Date:

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This report is public	
Health and Safety Report Quarter 1 2026/27	
Committee	Audit & Governance Committee
Date of Committee	30 September 2026
Portfolio Holder presenting the report	Portfolio Holder for Customers and Community Services, Councillor Nicola Borkmann
Date Portfolio Holder agreed report	03 September 2026
Report of	Assistant Director of Human Resources, Claire Cox

Purpose of report

To provide the Audit and Governance Committee with the Council's Health and Safety performance for Quarter 1 of 2026/27.

1. Recommendations

The Audit and Governance Committee resolves:

- 1.1 To review and note the content of the report.

2. Executive Summary

- 2.1 This report is a statement of Cherwell District Council's health and safety performance for quarter 1 of the 2026/27 financial year. It demonstrates that Cherwell District Council shows strong commitment to the health and safety of its workforce of 626 employees and to others who may be affected by its activities.
- 2.2 There have been no regulatory interventions taken against the council during this reporting period.
- 2.3 The corporate health and safety (H&S) team continue to provide professional health and safety support and guidance to the Council fulfilling the role of health and safety competent assistance as required by statutory health and safety legislation.
- 2.4 The number of reported accidents/incidents in council services are a little lower than the same period last year. Work is ongoing to identify causes and look at actions required where necessary in a bid to reduce the rate.
- 2.5 Staff are continuing to work in an agile way with a mix of office and home working. Staff are required to undertake a DSE (Display Screen Equipment) Assessment for home as well as the office which should be undertaken annually, where they work in both locations.

- 2.6 The H&S team will continue to report monthly to the Corporate Leadership Team (CLT) and attend Directorate Leadership Teams (DLT) where possible across all areas of the business.

Implications & Impact Assessments

Implications		Commentary		
Finance		Signed off on the basis there are no financial implications. Rachel Ainsworth, Finance Business Partner for Resources, 3 September 2026.		
Legal		There are no legal implications arising directly as a result of this report. The report notes that there have been no regulatory interventions taken during this period. Regular reporting and monitoring of incidents and absences helps to ensure that risks can be identified and managed effectively and helps to maintain a safe working environment for CDC staff. Denzil – John Turbervill, Head of Legal Services, 3 September 2026.		
Risk Management		Performance remains positive overall, with existing monitoring and controls helping to manage operational and compliance risks effectively. Ongoing oversight will support continued improvements and help maintain safe, resilient service delivery. These and any arising risks will be monitored and managed through the service risk register and the Corporate Risk Register. Celia Prado-Teeling, Performance and Insight Team Leader, 04 September 2026		
Impact Assessments		Positive	Neutral	Negative
Equality Impact				
A Are there any aspects of the proposed decision, including how it is delivered or 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?				

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 The Health and Safety at Work etc. Act 1974 places a legal duty on the Council as an employer to take all reasonable steps to protect the health, safety and welfare of its employees at work and other persons affected by their activities.
- 3.2 The Chief Executive has overall responsibility for health and safety across the Council and provides strategic leadership in setting corporate policy and direction. Executive Directors and Assistant Directors support the Chief Executive in this role and are responsible for ensuring that effective health and safety management systems, policies and procedures are implemented and maintained within their respective directorates.
- 3.3 To effectively manage occupational health and safety risks, the Council has established documented management arrangements, including a Corporate Health, Safety and Wellbeing Policy and a suite of supporting corporate health and safety arrangements. The Council employs a Health and Safety Manager and a Health and Safety Supervisor who provide competent advice, guidance, support and assistance on health and safety matters, enabling the Council to fulfil its duties under the Management of Health and Safety at Work Regulations 1999.
- 3.4 As a minimum, the Council has implemented the processes and procedures necessary to meet its statutory health and safety obligations. These include:
- **Health, Safety and Wellbeing Policy** – The Corporate Health, Safety and Wellbeing Policy was reviewed in March 2026 and approved by the Personnel Committee. Following the local elections, the policy was re-signed in June 2026 by Councillor McLean in their capacity as Leader of the Council, reaffirming the

Council's commitment to maintaining high standards of health, safety and wellbeing. A copy of the updated policy can be found in Appendix 1.

- **Risk Assessment Processes** – Managers are responsible for assessing risks arising from their activities that may affect employees, contractors, customers, service users, partners and members of the public. Risk assessments are required to be suitable and sufficient, identifying significant hazards and establishing appropriate control measures to reduce risk to as low as reasonably practicable.
- **Health and Safety Management Arrangements** – The Council has established arrangements for the effective planning, organisation, control, monitoring and review of preventative and protective measures identified through risk assessment processes. These corporate arrangements expand upon the commitments contained within the Health, Safety and Wellbeing Policy and provide the framework for the Council's health and safety management system.

3.5 The Council continues to review and develop its health and safety arrangements to ensure compliance with legislative requirements, promote best practice and support the wellbeing of employees, contractors, service users and residents. Health and safety performance is monitored through audits, inspections, incident reporting, training programmes and regular management review.

3.6 Through these arrangements, the Council seeks to foster a positive health and safety culture in which managers and employees understand their responsibilities, actively manage risks and contribute to the continuous improvement of health, safety and wellbeing across all services.

4. Details

Vehicle Incidents Quarter 4

4.1 Table 1 below provides details of vehicle incidents which have occurred during quarter 1 of 2026/27 all of which occurred within Environmental Services. In the year 2025-2026 there were 29 vehicle incidents and there have been 6 so far in Q1 of the year.

Table 1: Vehicle Incidents Quarter 1

Date	Type of Incident	Service Area	Description
24/04/2026	Collision	Waste Collection	Caught fibre glass roof of RCV on overhanging branch
07/05/2026	Collision	Street Cleansing	Clipped wing mirror on 3 rd party parked vehicle
08/05/2026	Collision	Waste Collection	Reversed into garage area and made contact with fence

14/05/2026	Collision	Street Cleansing	Failed to see a wooden post while manoeuvring out of Steeple Aston School entrance.
29/05/2026	Collision	Waste Collection	Made contact with parked vehicle whilst manoeuvring
09/06/2026	Collision	Waste Collection	Carrying out a reversing manoeuvre and made contact with a lamp post
22/06/2026	Collision	Street Cleansing	Made contact with garden fence whilst turning vehicle

Personnel Accidents Quarter 4

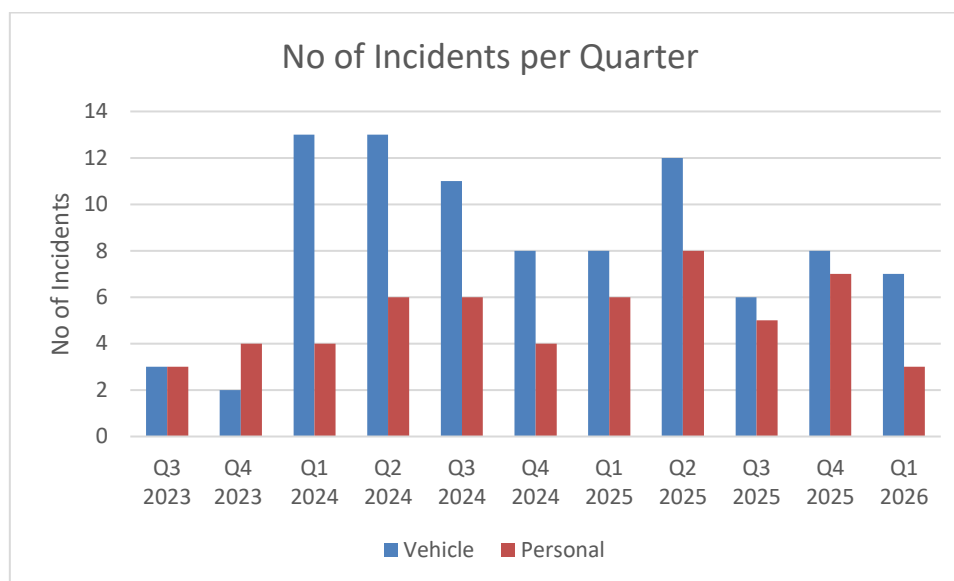
- 4.2 Table 2 provides details of personal incidents which have occurred during quarter 1 of 2026/27. There was a total of 22 incidents in the previous year. We do remind all staff to report any accidents and incidents to us wherever they occur in the business on a regular basis.

Table 2: Personnel Incidents Quarter 4

Date	Service Area	Description	Days Lost	RIDDOR Yes/No
01/04/2026	Vehicle Workshops	Cut finger whilst operating angle grinder	0	No
29/04/2026	Waste Collection	Pulled muscle in lower back whilst moving blue bin	7	Yes
08/05/2026	Waste Collection	Stepped in hole in grassed area	0	No

- 4.3 Graph 1 below provides history on the number of vehicle and personnel accidents since Q3 of 2023. It can be seen that the number of vehicle incidents in the first quarters of 2024-2026 have reduced in number, though over all there are still a large number of incidents occurring.

Graph 1 number of incidents by Quarter 2023-2026



Near Misses Quarter 1

- 4.4 19 June – One of our Community Wardens was walking along the High Street in Banbury, towards Banbury Cross, accompanied by a member of the public when a pane of glass fell from a window above and shattered on the pavement directly in front of them. Had the glass struck either individual, it could have resulted in very serious injuries. It was observed that the glass appeared to have been broken from the inside by a large plasterboard panel that had been pushed through the window, presumably during demolition works involving the removal of internal ceilings. A photograph of the scene was taken. The Community Warden made several attempts to attract the attention of the workers inside the premises, who appeared completely unaware that the incident had occurred. Eventually, two operatives came outside to investigate. Unfortunately, neither spoke English sufficiently to discuss the incident in detail; however, they were able to provide the name of the contractor along with the name and contact details of their manager. The operatives proceeded to clear the broken glass from the pavement before leaving the scene. The Community Warden subsequently contacted the site manager, who advised that he had not previously been informed of the incident. He stated that he had instructed his staff to board over the windows with hardboard to prevent any further incidents of a similar nature. The manager also apologised for the alarm caused and acknowledged the seriousness of the situation. This incident represents a significant near miss, with the potential for serious injury to members of the public using the busy pedestrian route below the works area.
- 4.5 This was a significant near-miss incident involving falling materials from a construction site onto a public highway. The circumstances indicate that controls to prevent materials and debris escaping the work area were either inadequate or ineffective at the time of the incident. Immediate remedial action was reportedly taken by the contractor following notification. This was reported to the HSE who have logged the incident, with no further development yet. It has been noted by the Community Warden that since the incident occurred proper sheeting has been

erected to prevent debris falling from the work area and that correct PPE is now being used.

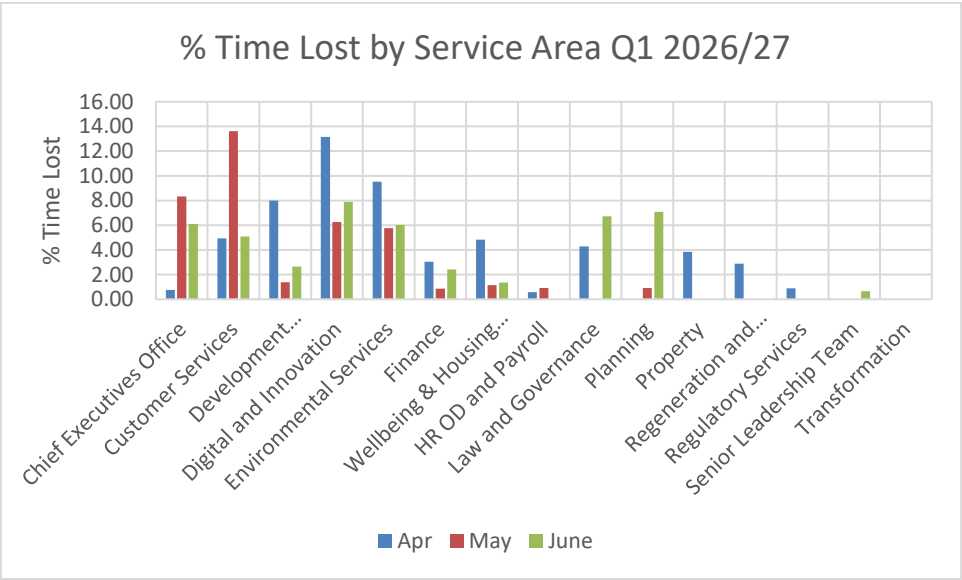
Physical and Verbal Abuse

- 4.6 There have been no reported cases of physical and verbal abuse reported in quarter 1 of 2026/27.

Sickness absence amongst staff

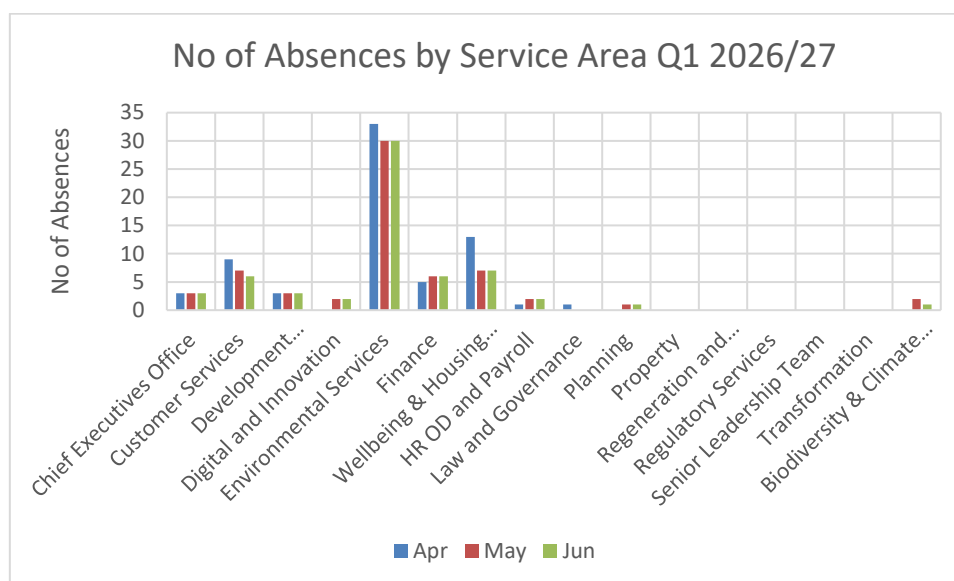
- 4.7 Graph 2 below shows the time lost due to sickness absence per service area by month for April to June 2026. Environmental Services has the largest percentage time lost partially due to the numbers of staff within the service. Within Customer Services and Housing there has been an increase in the levels of sickness during this quarter.
- 4.8 Comparative data for service areas is not available for the same period in 2025/26, as this was prior to the restructure. Quarter one for the period 2025/26 had fewer absences (161) than the same period of 2026/27 (201). However, Environmental Services recorded lower levels of sickness absence during the corresponding period, ranging between 6.2% and 7.3%, indicating an increase in absence levels this year.

Graph 2: Comparison of % Working time lost April to June 2026



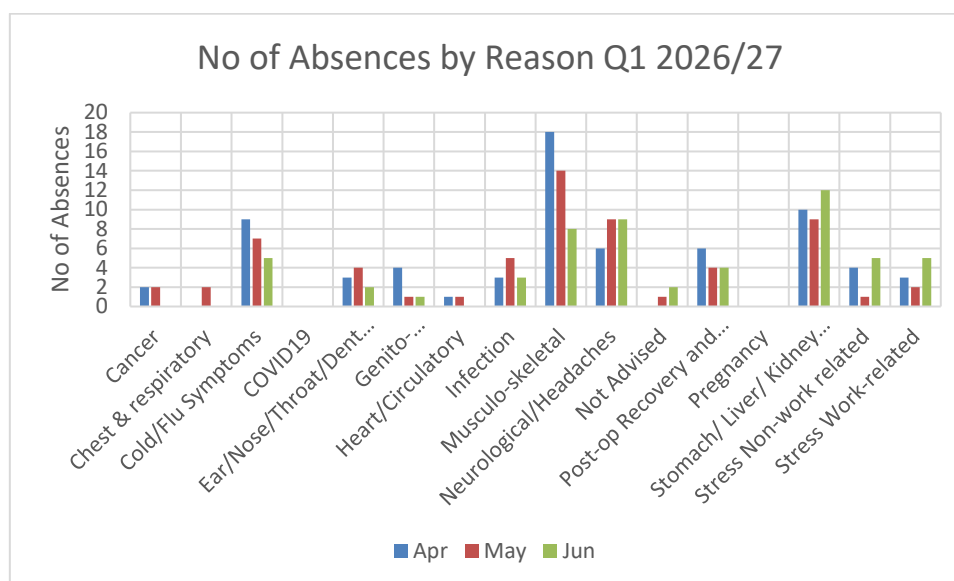
- 4.9 Graph 3 provides information on the number of sickness absence occurrences by service area for each month during Quarter 1. Sickness absence levels within both Environmental Services and Housing and Wellbeing have slightly elevated levels of sickness compared with the same period last year.

Graph 3: No of Sickness Absence by Service Area – April to June 2026



- 4.10 Graph 4 provides details of the reasons for sickness absence in each month, with categories taken from the HR information system. As the quarter has progressed, absence levels relating to colds and flu have continued to decrease, which is in line with seasonal expectations. Conversely, there has been an increase in absence attributed to musculoskeletal conditions, particularly within Environmental Services, reflecting the physical nature of the work undertaken within this service area.
- 4.11 The Environmental Services management team and the health and safety team are working closely to try and reduce the levels of absence including:
- Undertaking additional crew inspections around the district where any poor manual handling habits can be identified and dealt with at the time.
 - Providing additional training to staff on manual handling techniques where required.
 - Our manual handling provider (Pristine condition) are also coming in to do their maintenance visit in September.
 - A small gym has been set up on site for staff to use as they wish.
- 4.12 Though the number of Musculo-skeletal absences has increased it does not correlate with accident data so these absences could be related to non-work activities or long-term medical conditions. Not all musculoskeletal absences will be attributed to our manual workforce.
- 4.13 Both work-related and non-work-related stress absences have reduced when compared with the same period last year. Absence levels across the remaining categories remain broadly comparable with those reported during the corresponding period in 2025/26.

Graph 4: No of Absences by reason lost April to June 2026



Health and Safety Training: iHasco Training (E-Learning)

- 4.14 All employees are required to complete e-learning training on health and safety matters. Line managers have access to training completion data for their direct reports, the figures remain unchanged at 19% of staff required to complete the essential health and safety module within iHasco though some of these are new starters within the first 6 months of employment and that reduces to 12%, which is slightly lower than previous months but there is still some way to go. The senior leadership team are continuing to push on getting everyone to complete the mandatory training on IHASCO not just the health and safety element.

Internal Health and Safety Audits

- 4.15 At the start of each financial year, a timetable of audits and inspections is programmed for the year. The team undertakes two comprehensive workplace audits per year usually in June and December. In December 2026 the health and safety team audited the Customer Services area with one observation made which has since been rectified.
- 4.16 Any corrective actions following an audit are kept in a log held by the Health and Safety Team who check in with those responsible for completing actions identified on a regular basis and monitor progress. Some of the actions are low priority but still require completion. Currently there are no overdue actions.
- 4.17 The Leisure and Community Facilities Manager requested assistance with auditing all Community Centres (twelve) in the Q3 and was continued in Q4. This has come about because up until now it has not been definitively established where responsibilities lie for maintenance etc of these buildings.
- 4.18 With these audits it is hoped to build a clear picture of the status of these centres. The aim is to evaluate compliance levels and identify any issues across various operational areas within these buildings.

- 4.19 These will be addressed once a comprehensive overview of the status of all Centres has been established. The Community Facilities Manager wants to build a picture of all of the issues at the Community centres before committing to any remedial works that could be required. It will also need to be established at each centre where the responsibilities sit before anything is decided. Any serious safety concerns will be addressed immediately but it is expected that most of the findings will be relatively minor in nature. It is hoped that most of the centres will be audited by the end of the Year.
- 4.20 Details of the audits and inspections and the number of outstanding actions can be found in Table 3 below. These are the only audits and inspections which have actions outstanding which have occurred so far in quarter one and two.

Table 3 Internal Health and Safety Audits Q1

Month	AD Init.	Team/Area	No. actions identified	No. of actions completed	No. of actions outstanding	No. of actions overdue
April '26	NR	Longford Park Pavilion	8	8	0	0
May '26	NR	Cooper School Bicester	5	5	0	0
June '26	TH	Community Wardens	6	0	0	0

Month	AD Init.	Community Centre/Hall	No. Findings Identified	No. Findings Completed	No of Actions Outstanding
April '26	NR	Southwold Community Centre	14	9	5
April '26	NR	Chasewell Community Centre	11	2	9
June '26	NR	Hardwick Community Centre	16	0	16

Crew Inspections for both Depots

- 4.21 The Health and Safety Supervisor undertakes waste collection crew audits each month. The Waste Supervisors also undertake their own crew audits in addition to this.
- 4.22 The purpose of the crew inspections is to meet with the crews with emphasis placed on the following main themes:
- working on the highway
 - manual handling
 - reversing assistants - assessing their working practices and correcting where necessary.

- 4.23 Any shortcomings are addressed at the time, and refresher training is arranged where necessary.
- 4.24 There were no adverse actions recorded in this quarter

Environmental Services - Health and Safety Support within Environmental Services

- 4.25 Since April 2024, the Health and Safety Supervisor has spent approximately one day per week working alongside the Environmental Services Management Team and operational staff. As a result of the positive impact this support has had on service delivery and safety performance, it was agreed in early 2026 that this presence would increase to three days per week at the depots to provide enhanced support for safe operations.
- 4.26 The additional health and safety resource has significantly improved engagement with Environmental Services supervisors and has helped ensure that key actions, such as accident and incident investigations, are completed within more realistic timescales. This arrangement will continue for the foreseeable future.
- 4.27 The work undertaken by the Health and Safety Supervisor has delivered benefits across the service and has contributed to improvements in the reporting and management of accidents and incidents, both internally and, where required, to the Council's insurance advisers. In addition, one of the Assistant Supervisors has been allocated specific health and safety responsibilities. It has also been reinforced that all Supervisors retain responsibility for managing health and safety as part of their day-to-day management duties.
- 4.28 Key activities undertaken in support of the service include:
- Supporting Supervisors in maintaining and updating accident and incident records to ensure information is accurate, complete, and recorded in a timely manner.
 - Undertaking crew inspections across both North and South operational areas. These inspections have increased supervisory focus on higher-risk activities, including manual handling operations and vehicle reversing. Feedback from crews has been positive, with employees recognising the organisation's visible commitment to their safety and wellbeing.
 - Assisting with accident and incident investigations through information gathering, report preparation, and ensuring statutory reporting requirements, including RIDDOR notifications, are met within the required timescales. Support is also provided through attendance at Environmental Services accident and incident review meetings, reinforcing the importance of timely and effective reporting.
 - Working with Supervisors to ensure all employees have access to relevant Safe Working Practice Notes, corporate health and safety arrangements, and risk assessments, while maintaining evidence that these documents have been read

and understood. This action was implemented in response to recommendations arising from the Veritau audit and has resulted in all operational employees formally acknowledging the relevant documentation.

- Supporting the Environmental Services Waste Resource Assistant Manager in developing a programme of additional monitoring, guidance, and mentoring for newly qualified LGV drivers. The programme is intended to improve driver awareness, competence, confidence, and overall safety performance.

4.29 Overall, the increased involvement of the Health and Safety Supervisor has strengthened health and safety management arrangements within Environmental Services, improved compliance with internal and statutory reporting requirements, increased supervisory engagement, and enhanced the visibility and profile of health and safety across the service. As a result, the department is better positioned to identify, manage, and reduce operational risks while maintaining a positive safety culture.

Health and Safety Compliance

4.30 Work is ongoing to centralise records regarding compliance with all of our properties with regard to Fire, Asbestos, Legionella, Gas and electrical safety.

4.31 The Health and Safety Manager has now brought together a Health and Safety Compliance Working Group, consisting of members of staff from Housing, Leisure, Environmental Services, and Facilities Management to work on ensuring maintaining compliance across all areas working collaboratively.

4.32 Whilst the working group is still relatively new and still getting established, they have met and agreed corporate arrangements and policies which have then been made available on the intranet.

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: As this report is for information and follow up there are no alternative options. It is important that Health and Safety information is recorded and reported on a regular basis in order to monitor overall compliance and ensure good practice.

6 Conclusion and Reasons for Recommendations

6.1 AGC are invited to request any additional health and safety related information that they would like to be included in this report.

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	N/A

Document Information

Appendices	
Appendix 1	Corporate Health, Safety and Wellbeing Policy June 2026
Appendix 2	None
Appendix 2	None
Background Papers	None
Reference Papers	None
Report Author	Ruth Wooldridge, Health and Safety Manager
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Executive Director Approval (unless Executive Director or Statutory Officer report)	Executive Director of Resources and Transformation, Stephen Hinds, 12 August 2026

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Corporate Health, Safety and Wellbeing Policy June 2026

Document control

Organisation(s)	Cherwell District Council (CDC)
Policy title	Corporate Health, Safety and Wellbeing
Owner	Health and Safety
Version	4.0
Date of implementation	March 2026

Document approvals

This document requires the following committee approvals:

Committee	Date of meeting pending approval
CDC Personnel Committee	TBC

Document distribution

This document will be distributed to all employees of Cherwell District Council.

Date for review

No later than 16 March 2026 but sooner if impacted by legislative changes.

Revision history

Version	Revision date	Summary of revision
1.0	March 2023	Updated following Audit
2.0	January 2024	Change of Chief Executive
3.0	June 2024	Change in Leader of the Council
4.0	March 2026	Periodic Review
5.0	May 2026	Change in Leader of the Council

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Introduction

Providing a healthy and safe workplace is our highest priority. This Policy outlines the framework developed by Cherwell District Council to manage health, safety and wellbeing. The policy is a declaration of the Council's commitment to provide safe and healthy conditions for employees and other people who use or visit the Council's premises, or who may be affected by its activities.

Each directorate will develop more detailed and specific systems and procedures to ensure that health, safety and wellbeing on a day-to-day basis is well managed. The management systems required to manage health, safety and wellbeing should be proportionate to the level of risk within directorates. All of us have a responsibility to ensure that a safe and healthy working environment is maintained for everyone.

Managers too have a key role to play in supporting and implementing the Corporate Health, Safety and Wellbeing Policy. We expect the Senior Leadership Team to lead by example on the policy and ensure that health, safety and wellbeing is fully integrated into day-to-day decision making, strategic planning and processes as 'business as usual' rather than as a stand-alone concept.

Cherwell District Council will establish and adopt procedures to ensure that health, safety and wellbeing objectives and priorities are monitored and delivered to a high standard and that a pro-active culture to health, safety and wellbeing is maintained throughout.

The policy has been produced as required by Section 2 (3) of the Health and Safety at Work etc. Act 1974 to clearly identify the responsibilities of Elected Members, the Chief Executive, Directors, Assistant Directors, Managers, and employees. The purpose of the Policy is to demonstrate that the Corporate Leadership Team of Cherwell District Council are totally committed to the health, safety and wellbeing of all employees and persons other than employees that are affected by its activities.

The Chief Executive may delegate responsibilities to Executive Directors, Assistant Directors, and Managers. However, the Chief Executive retains the overall accountability and responsibility.

This Policy is set out in four parts:

Policy Statement

The Chief Executive and Leaders of the Councils corporate declaration of intent on behalf of Cherwell District Council

Organisation

The management system in place and the defining of roles and responsibilities within the organisation.

General Arrangements

The corporate procedures and systems necessary for implementing the policy.

Monitoring and Review

The system for measuring the effectiveness of the arrangements and for reviewing health and safety performance.



Gordon Stewart
Chief Executive
Cherwell District Council

Health and Safety Policy Statement

Cherwell District Council (CDC) as the employer recognises the importance of effective health and safety management and we are committed to managing health, safety, and wellbeing with equal importance as other core business aims and objectives.

This Policy Statement outlines the framework developed by CDC to manage health, safety, and wellbeing. It is a declaration of the Councils commitment to provide, so far as is reasonably practicable, safe and healthy conditions for employees and persons, who use, visit, or may be affected by the Councils activities.

Our aim is to protect all employees and customers from accidents and work-related ill health. This will be achieved by.

- Complying with all relevant health and safety legislation and management standards.
- Committing to the prevention of ill health and injury across the organisation.
- Providing strong and visible leadership and management.
- Ensuring that adequate resources are provided for health, safety and wellbeing.
- Encouraging the implementation of a management system within directorates, to identify and control risk throughout the organisation.
- Identifying significant risks to health, safety and wellbeing and implementing adequate measures to prevent, reduce or protect against those risks.
- By providing a focus on higher risk activities/topics within the organisation such as waste and recycling operations, construction, fire safety, manual handling, personal safety, and work-related stress.
- Ensuring a competent workforce through the provision of information, instruction, training and supervision.
- Providing effective communication, consultation and cooperation with employees and key stakeholders on all relevant health and safety matters.
- Ensuring that appropriate monitoring and reviewing processes are in place, so that the organisation continually improves the way health, safety and wellbeing is managed.
- Continually setting targets to meet the objectives of this policy and continual improvement of the health and safety management system.

This policy will be kept under review and updated as necessary to reflect the needs of the organisation and any future changes to legislative requirements.



Gordon Stewart, Chief Executive



Councillor Lesley McLean

Organisation for Health, Safety and Wellbeing

Successful health, safety and wellbeing management depends on a systematic approach throughout the organisation, so that health, safety and wellbeing becomes fully integrated with all other aspects of business management. Cherwell District Council will ensure adequate resources are available to implement the principles of its health, safety and wellbeing policy and conform to all relevant health and safety statutory regulations.

Health, Safety and Wellbeing Management System

The Council have adopted the Health and Safety Executive's (HSE) "**Managing for Health and Safety**" HSG65 as their health and safety management system. The model applies the principles of other recognised Occupational Health and Safety Management System specifications such as BS ISO 45001.

The concept of 'Plan, Do, Check, Act' can help achieve a balance between the systems and behavioural aspects of management. It treats health and safety management as an integral part of good management generally, rather than a stand-alone system and encourages a commitment to continuous improvement.

Plan

Leadership: Health, Safety and Wellbeing Policy, management commitment and engagement, and roles and responsibilities.

Planning: Health and Safety Action Plans
(Corporate/Directorate/Service level), Objective Setting.

Do:

Arrangements: Corporate policies, arrangements and guidance, local health and safety procedures

Risk profiling and control: Arrangements for completing risk assessments, implementing controls, Risk Registers. Implementation of action plans to control risks and ensure policy objectives are met.

Communication: Systems in place for the communication of health, safety and wellbeing throughout the organisation.

Consultation and co-operation: Procedures in place for cooperation between employees, managers and Union Representatives through active consultation and involvement.

Competence: Competence of individuals through recruitment, selection, induction, training and development.

Check

Measuring and Monitoring: Measuring performance to assess effectiveness of arrangements in place; inspection and audit, tracking of action plans, statutory equipment checks, investigating causes of accidents, incidents and near misses, health surveillance, sickness absence/ill health data, health and safety quarterly reports to Senior Leadership Team

Act

Reviewing: Reviewing performance, acting on lessons learned; accidents and incidents, ill-health data, revisiting plans, policies, procedures and risk assessments.

The Health, Safety and Wellbeing Management System will be embedded at Corporate, Directorate and Service level in order to achieve the aims and objectives of this policy.

As part of the planning process, priorities and actions will be set within a Corporate Health and Safety Action Plan, in addition to directorate specific health and safety action plans.

Other plans for health, safety and wellbeing will also exist across services/teams as required for their work activities.

The Corporate Health and Safety Action Plan will be used as the framework for leadership health, safety and wellbeing risks highlighted in the Corporate Leadership Risk Register.

Roles and Responsibilities for Health, Safety and Wellbeing

The roles and responsibilities are defined across Cherwell District Council hierarchy as follows:

Elected Members

Elected Members are responsible for carrying out specific functions both individually and collectively and have a responsibility to conduct their business and make decisions in conformity with health and safety legislation and the Council's own policies. Elected Members should ensure that adequate resources are made available to the Chief Executive in order to ensure that successful health, safety and wellbeing management is implemented and embedded across the Council.

Chief Executive

The Chief Executive has overall responsibility and accountability throughout Cherwell District Council for implementing and achieving the objectives of the Corporate Health, Safety and Wellbeing Policy. This includes:

- Having ultimate responsibility for ensuring that significant risks are effectively managed throughout the organisation.
- Ensure that there are sufficient resources to maintain the continued safety and security of all employees, councillors and visitors in all council premises.
- Providing clear and visible health and safety leadership and commitment that encourages employee involvement and champions the importance of sensible health and safety risk management within the organisation.
- Ensuring that all decisions made reflect their health and safety intentions as specified in the Council's health and safety policy statement.
- Integrating health and safety with other core business objectives/management.
- Ensuring that accountabilities and responsibilities for health, safety and wellbeing are properly assigned throughout the leadership structure and hierarchy.
- Ensuring that Directors have arrangements in place for the effective management of health, safety and wellbeing within their directorates.
- Ensuring adequate resources are allocated to all directorates, in consideration of their inherent risks.
- Ensuring that the Council have appointed competent persons to provide health and safety assistance/advice, in order to meet the requirements of the Management of Health and Safety at Work Regulations 1999.
- Setting and monitoring health, safety and wellbeing performance in accordance with appropriate Directors and taking appropriate action to overcome any deficiencies.

Executive Directors

Executive Directors are responsible for ensuring that the health and safety management system for Cherwell District Council is implemented within their respective directorates. This will be achieved by:

- Providing clear and visible health and safety leadership and commitment.
- Integrating health, safety and wellbeing into core business objectives, day to day decision making and strategic planning.
- Making sure that accountabilities and responsibilities for health, safety and wellbeing within their directorate are properly assigned, communicated, understood and carried out.
- Making sure that where operational responsibilities are delegated to lower levels of management, that those who have been nominated are competent, and understand and accept their delegated responsibilities.

- Ensuring that Assistant Directors have robust arrangements in place for the effective management of health, safety and wellbeing within their services/teams.
- Ensuring adequate and sufficient resources (time, human and financial) are provided within the directorate to enable management to fulfil their responsibilities.
- Ensuring that health, safety and wellbeing is included in relevant action plans for the directorate to drive continual improvement within services/teams. The content to be kept in proportion to the level of risks within the directorate.
- Setting and monitoring health, safety and wellbeing performance in accordance with Assistant Directors and taking appropriate action to overcome any deficiencies.
- Consulting and seeking advice from the Corporate Health and Safety Manager/ Team on health and safety matters when required.
- Promoting a proactive and positive health and safety culture throughout the directorate.

Corporate Health and Safety Champion (Chief Executive)

The Chief Executive has been appointed as the Corporate Champion for Health and Safety with Claire Cox, Assistant Director for Human Resources as his Deputy. The appointment supports the principles contained in the HSE's 'Leading health and safety at work' in recognition of the strategic importance of health and safety. The Champion will:

- Promote the adequate and proper consideration of health and safety to senior managers, relevant Committee's and more widely within the Council.
- Ensure that the health and safety policy statement reflect current priorities of the Corporate Leadership Team and the Council.
- Ensure that the Council's Scheme of Delegation to Officers reflects health and safety roles and responsibilities within this policy.
- Be kept informed about any significant health and safety failures and the outcome of investigations into their causes.
- Ensure that the lead councillors for occupational health, safety and wellbeing are kept updated and briefed on health and safety matters, promoting clear channels of communication with Elected Members.
- Ensure the Corporate Health and Safety Manager has clear reporting lines within the leadership structure and has sufficient authority to be able to carry out the role effectively.
- Be accessible to the Corporate Health and Safety Manager/Health and Safety Team so that any significant health and safety issues can be raised immediately.
- Carry out periodic health and safety workplace inspections and audits with the Corporate Health and Safety Manager/Health and Safety Team.

- Ensure the Council's health and safety performance is regularly reviewed and reported on.

Deputy Health, Safety and Wellbeing Champion (Nominated Assistant Director)

To support the Corporate Health and Safety Champion to achieve these responsibilities, the **Assistant Director Human Resources is responsible for:**

- Ensuring that sufficient resources are in place to maintain a robust Health, Safety and Wellbeing Management System.
- Ensure that there are sufficient resources to maintain the continued safety and security of all employees, councillors and visitors in all council premises.
- Making provision of competent health and safety assistance/advice within the Council, in order to meet the requirements of the Management of Health and Safety at Work Regulations 1999.
- Providing management support to the Corporate Health and Safety Manager and ensuring that clear reporting lines are in place for the Manager and Health and Safety Team to carry out their role effectively across the Council.
- Promote the adequate and proper consideration of occupational wellbeing to senior managers, relevant Committee's and more widely within the Council.
- Ensure that the health and safety policy statement reflects current occupational wellbeing priorities of the Corporate Leadership Team and the Council.
- Together with the Learning and Development Manager and the Corporate Health and Safety Team ensure the provision of appropriate health and wellbeing training for managers and employees.
- Ensure that the lead councillors for occupational health, safety and wellbeing are kept updated and briefed on wellbeing matters, promoting clear channels of communication with Elected Members.
- Be accessible to the Corporate Health and Safety Team and HR Teams so that any significant occupational wellbeing issues can be raised immediately.
- Ensure the Council's wellbeing performance is regularly reviewed and reported on.
- Ensure that there is a corporate overarching action plan to improve and maintain the wellbeing of managers and employees.

To support the Corporate Health and Safety Champion to achieve these responsibilities, the **Assistant Director Property Management is responsible for:**

- Ensuring that effective arrangements are in place for building management and maintenance requirements across the Councils property portfolio, ensuring assets are safe and compliant.

- Being the named Assistant Director with corporate responsibility for Asbestos Management, Water Hygiene and Legionella and Fire Risk Management compliance across the Council.

Assistant Directors

Assistant Directors are responsible for ensuring effective health and safety management within their areas of responsibility, ensuring that all managers and employees and any other persons under their area of control are held accountable for the specific application of their health and safety duties.

This will be achieved by them:

- Providing clear and visible health and safety leadership and commitment.
- Integrating health, safety and wellbeing into core business objectives, day to day decision making and strategic planning.
- Making sure that where operational responsibilities are delegated to lower levels of management, that those who have been nominated are competent, and understand and accept their delegated responsibilities.
- Ensuring that Managers have robust arrangements in place for the effective management of health, safety and wellbeing within their services/teams.
- Ensuring adequate and sufficient resources (time, human and financial) are provided within service areas to enable appropriate management to fulfil their responsibilities.
- Endorsing health, safety and wellbeing action plans in place within the Directorate and implementing the requirements with their managers to drive continual improvement within service areas.
- Setting and monitoring health, safety and wellbeing performance in accordance with managers and taking appropriate action to overcome any deficiencies.
- Consulting and seeking advice from the Corporate Health and Safety Team on health and safety matters when required.
- Promoting a proactive and positive health, safety and wellbeing culture throughout their service areas.

Managers, Supervisors and Team Leaders

For the purposes of this policy, the term 'manager' relates to all employees and interim/agency personnel who manage staff and/or services, or to any extent has control at work over people and projects.

Managers, Supervisors and Team Leaders are responsible for:

- The day-to-day management of health, safety and wellbeing in areas under their control.
- Integrating health, safety and wellbeing into service plans, action plans and day to day decision making.

- Identifying hazards, initiating and completing risk assessments, recording the significant findings and implementing any necessary control measures.
- Ensuring that local health and safety procedures, safe systems of work and relevant emergency procedures are in place within their teams/services to control any risks.
- Ensure that there are sufficient resources to maintain the continued safety and security of all employees when undertaking their work duties both in and away from the office.
- Providing information, instruction, training and supervision to help secure the competence of all employees.
- Ensuring that effective communication and consultation arrangements are in place with employees and Union Representatives.
- Ensuring robust inductions are carried out for all new employees including agency workers, contractors and interim personnel.
- Attending mandatory health and safety training as part of continued professional development.
- Providing safe and healthy working conditions in areas under their control, including safe plant, equipment and machinery.
- Ensuring that a formalised workplace inspection regime is in place to check that the work environment is safe and healthy.
- Providing equipment, materials and clothing to employees as is necessary to enable them to work safely.
- Cooperating and coordinating their activities with other teams/services and partners to ensure the health, safety and wellbeing of all employees and others affected by any risks.
- Reporting and recording all accidents, incidents and near miss events to the health and safety team and undertaking any investigations and taking appropriate remedial action to prevent recurrences.
- Ensuring that health and safety requirements are included throughout the management of project and procurement processes and contract management agreements.
- Ensuring that health and safety is included when managing contractors and construction-related projects.
- Complying with all corporate health and safety policies, corporate arrangements, and guidance in place within the organisation.
- Participating in health and safety workplace inspections and audits and taking appropriate remedial action where recommendations for improvement have been made.
- Reviewing health, safety, and wellbeing performance within their teams.
- Consulting and seeking advice from the Corporate Health and Safety Team on health and safety matters when required.
- Promoting a proactive and positive health and safety culture.

Managers may choose to delegate responsibilities to specific employees/postholders however, they must ensure that those nominated are competent and understand and accept the responsibilities being delegated to them. **The Manager will remain accountable for these activities.**

Employees

For the purposes of this policy, employees will include students, volunteers, agency workers and contract workers.

All employees, including those with managerial responsibilities, **have a responsibility to:**

- Take reasonable care, while at work, of their own and other people's health and safety.
- Ensure that they understand any security measures implemented in their workplace and follow any necessary instructions.
- Report any concerns and deficiencies in health, safety and security provision to their line manager at the earliest opportunity.
- Cooperate with their manager and other employees to work safely, to comply with health and safety instructions and information, and undertake appropriate health and safety training.
- Comply with all corporate health and safety policies, corporate arrangements, and guidance in place within the organisation.
- Not intentionally or recklessly interfere with or misuse anything provided in the interests of health, safety, and welfare.
- Report to their manager any health and safety concerns, deficiencies or defects, or shortcomings in health and safety arrangements and safe systems of work.
- Report and record all accidents, incidents and near miss events.
- Make suggestions to improve health, safety, and wellbeing.
- Promote a proactive and positive health and safety culture.

Authorisation of work by external contractors

Persons authorising work activities involving external contractors must obtain suitable and sufficient Risk Assessments and Method Statements (RAMS) prior to the commencement of any work. They must ensure that the RAMS fully address the scope of the activity and identify any risks to their staff and to others who may be affected in the vicinity of the work. Support and guidance may be sought from the Corporate Health and Safety Team and Facilities Management (FM) where required.

Competent Health and Safety Assistance

The Corporate Health and Safety Team have been appointed under the Management of Health and Safety at Work Regulations 1999 to provide competent health and safety advice and support to Cherwell District Council, covering all relevant health and safety legislation.

The Corporate Health and Safety Manager and Health and Safety Team will:

- Provide professional, technical, and practical competent health and safety advice and guidance to managers and employees.
- Provide advice and guidance on compliance with relevant statutory requirements and the application of best practice.
- Provide advice and guidance alongside the Facilities Management Team on Security of council owned premises under Martyn's Law.
- Develop, and advise on, corporate health and safety policy, procedures, topic-specific guidance, and corporate arrangements.
- Assist and support managers in the development of risk assessments and safe systems of work for work activities/processes/operations.
- Develop the Council's Corporate Health and Safety Action Plan and support directorates in developing their own directorate/service/section health and safety action plans.
- Report to the Corporate Leadership Team (CLT) Group on a monthly basis.
- Together with the Learning and Development Team, ensure the provision of health and safety training to managers and employees relevant to their roles and responsibilities.
- Undertake health and safety workplace inspections and audits to monitor occupational health, safety, and wellbeing performance across all directorates.
- Record all accidents, incidents and near misses and ensure relevant reports are notified to the Health and Safety Executive (HSE) under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR).
- Carry out and assist managers with the completion of accident investigations.
- Liaise with the HSE and other enforcing authorities on any regulatory interventions or investigations as required.
- Use executive powers (on behalf of the Chief Executive and Corporate Health and Safety Champion) to stop any work activities where there is a serious and imminent risk of injury or ill health.
- Promote a proactive and positive health and safety culture and investigate ways of improving health and safety performance across the organisation.

Occupational Health

The Councils appointed providers will work pro-actively with all stakeholders to pro-actively maintain a healthy workforce by meeting the needs of individual employees and managers. Occupational Health is responsible for providing a number of occupational health services these include, but are not limited to:

- Pre-employment screening checks.

- Absence management and return to work planning.
- Advice on the management of health conditions and reasonable adjustments.
- Medicals and driver clearances for specific job role occupations, e.g. HGV.
- Health/medical surveillance monitoring; audiometry, hand arm vibration, lung function testing and ergonomic assessments.
- Vaccination and immunisations.
- Advice to managers and employees on health-related matters.
- Physiotherapy.

Employee Assistance Programme (EAP)

An Employee Assistance Programme (EAP) is available for all staff and provides a confidential counselling and information service which is available 24/7 to assist with personal or work-related problems that may be affecting health, wellbeing, or performance.

The EAP can provide help, information, guidance, or support with a wide range of issues including counselling and emotional support, money and debt information, legal information, health and wellbeing information and family care information including young and elder care. The EAP is free to use, confidential and is entirely secure and independent of the Council.

General Arrangements

The Corporate Health, Safety and Wellbeing Policy sets out the framework for the organisation and arrangements for health, safety and wellbeing across Cherwell District Council.

Corporate arrangements and guidance (corporate level)

To support this policy and to effectively manage the health, safety and wellbeing risks at a corporate level, a series of topic-based health and safety corporate arrangements have been developed for managers and employees to follow.

This information provides specific detail on a range of different topics, and where required, further information on specific roles and responsibilities. These guidance documents are developed by the Corporate Health and Safety Team in conjunction with relevant managers/teams where specialist input is required. corporate health and safety arrangements and guidance can be accessed from the health and safety pages of the Intranet.

Local health and safety arrangements/procedures (service/team level)

To demonstrate compliance and implementation of this policy and corporate guidance, services/teams must have their own written local health and safety arrangements in place as relevant to their work activity. Managers may choose to include these within their risk assessments as existing control measures, or as part

of a specific written procedure or safe systems of work where a significant risk to health and safety has been identified.

Health and Safety Communication

A comprehensive source of all available information on corporate health, safety and wellbeing in the Council can be found on the health and safety pages of the Intranet.

Health and safety information and guidance can also be sourced directly from the [Health and Safety Executive](#) internet site.

The Corporate Health and Safety Team will communicate any new or updated corporate health and safety information through managers who will be responsible for cascading the information down to all employees.

Communication channels for the exchange of health and safety information should also exist day-to-day in teams/services, e.g. at team briefings, team meetings, one to ones etc. It is recommended that all team meetings have health, safety and wellbeing as a standing agenda item.

Health and Safety Consultation

The Council recognises the importance of effective cooperation between employees, their representatives and managers through active consultation and involvement.

The two relevant pieces of health and safety legislation that apply to the Council are:

- Safety Representatives and Safety Committees Regulations 1977 and;
- Health and Safety (Consultation with Employees) Regulations 1996

Managers should identify how they consult with employees and share information on any significant changes affecting their health, safety and wellbeing.

Trade union (TU) appointed safety representatives are encouraged to cooperate with managers regarding any health and safety issues or concerns in the workplace.

Health and Safety Training/Competence

The competence of employees through recruitment, selection, induction and training is an important part of the health, safety and wellbeing management system in place across the Council. All employees should have sufficient knowledge, skills and information to carry out their work safely and without risk to their own health and safety and that of others who may be affected by their acts and omissions.

The mandatory health and safety training requirements within the Council include the following:

- Health and Safety Induction for all new starters (includes health, safety and wellbeing e-learning (or hard copy) and completion of the corporate health and safety induction checklist).
- Health, Safety & Wellbeing e-learning (or hard copy version) – for all employees.

- Introduction to the Management of Health and Safety training - for all managers.

In addition to these core mandatory sessions, managers and employees will need to consider attendance on other specific training programmes, including refresher training that may be relevant to their job role or setting.

Examples include first aid, fire safety/fire warden, manual handling, management of contractors/CDM, personal safety awareness/lone working etc. Also, the consideration of any specific health and wellbeing training programmes, e.g. developing personal resilience, management of work-related stress etc.

In areas where there is a greater element of risk, e.g. Environmental Services operations (waste collection, street cleansing, vehicle fleet management etc.) more comprehensive health and safety inductions and training will need to be carried out to ensure employees are trained and competent.

Examples include driver CPC training, defensive driving, street works and highways training etc.

Health and safety training/development needs for employees should be determined as part of the risk assessment process and in conjunction with the employee appraisal system. Further advice/guidance can be provided by the Health and Safety Team.

Monitoring and Review

The content of this policy and its effectiveness in terms of performance will be the subject of a two-year review unless significant changes occur.

Monitoring of the Health, Safety and Wellbeing Management System and its effectiveness in the organisation will be assessed at a Corporate, Directorate and Service level in order to ensure compliance. Monitoring will be both pro-active and reactive, incorporating spot checks, comprehensive inspections and audits and accident investigations and statistical analysis. Monitoring the requirements of this policy will be carried out by Directors, Assistant Directors, Managers and the Corporate Health and Safety/HR Team to establish whether:

- Legal compliance is being achieved.
- Health and safety responsibilities are being properly assigned and discharged correctly.
- Leadership teams are accepting and dealing effectively with their delegated health, safety and wellbeing responsibilities.
- Corporate health and safety arrangements and guidance are being followed.
- Employees are aware of their roles and responsibilities.
- Accident trends and occupational health data are showing a continuous improvement.
- Health and safety and targets are being monitored and are being achieved.

- All employees and managers are receiving appropriate health and safety inductions, training and development.

The Corporate Health and Safety Action Plan, Corporate Leadership Risk Register and Directorate Health and Safety Action Plans will also be used to track progress of health, safety and wellbeing performance in the organisation. Health and safety reports to the Senior Leadership team will also be used.

Auditing the Management System – Corporate level

At a corporate level, the Council appointed internal and audit assurance service will independently audit the Health, Safety and Wellbeing Management System in place within the organisation. This will include work activities undertaken by the Health and Safety Team. This process covers health, safety, and wellbeing as part of corporate governance assurance.

Auditing the Management System – Directorate level

At a directorate level, the Corporate Health and Safety Team will audit the Health, Safety and Wellbeing Management System in place in services/teams across the organisation. This will be carried out on a rolling programme using a risk-based approach. The aim of audits undertaken will be to establish whether appropriate management arrangements are in place, adequate risk control systems exist, are implemented and reflect the hazards the organisations need to manage.

A health and safety workplace inspection programme will also be carried out to identify and evaluate health and safety hazards in the workplace and identify actions where improvements need to be made.

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This report is public	
Risk Monitoring Report Quarter 1 2026-27	
Committee	Audit & Governance Committee
Date of Committee	30 September 2026
Portfolio Holder presenting the report	Leader of the Council and Portfolio Holder for Strategic Leadership, Councillor Lesley McLean
Date Portfolio Holder agreed report	11 August 2026
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.

1. Recommendations

The Audit and Governance Committee resolves:

- 1.1 To note the Risk Monitoring Report for Quarter 1 2026 – 27.

2. Executive Summary

- 2.1 The Corporate Risk Register is reviewed by the Corporate Leadership Team and Executive Committees every quarter; however, this is a live document and therefore is updated as and when required, to ensure risk is managed effectively.

Implications & Impact Assessments

Implications	Commentary
Finance	There are no financial and resource implications arising directly from this report. Joanne Kaye, Head of Finance, 23 July 2026
Legal	Appendix 1 to this report highlights identified areas of legal and governance risk which are monitored on an on-going basis. There are no legal implications arising directly from this report. Denzil – John Turbervill, Head of Legal Services, 23 July 2026

Risk Management	This report contains a full update with regards to the council's risk position at the end of Quarter 1 2026-27. Celia Prado-Teeling, Performance & Insight Team Leader, 23 July 2026
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Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact		x		There are no direct equalities and inclusion implications because of this report. Celia Prado-Teeling, Performance & Insight Team Leader, 23 July 2026
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		x		
B Will the proposed decision has an impact upon the lives of people with protected characteristics, including employees and service users?		x		
Climate & Environmental Impact		x		
ICT & Digital Impact		x		
Data Impact		x		
Procurement & subsidy		x		
Council Priorities	Not applicable			
Human Resources	Not applicable			
Property	Not applicable			
Consultation & Engagement	Not applicable			

Supporting Information

3 Background

- 3.1 The Council conducts regular reviews to identify risks at the earliest opportunity so that it can assess and mitigate them as soon as possible. Risks that may affect the Council's performance, and particularly, in its ability to deliver its corporate priorities, are captured in its Corporate Risk Register.
- 3.2 This is the first report to be presented following the implementation of the new Risk Strategy, which was approved by this Committee in November 2025 and formally embedded across the Council from April 2026. The revised approach introduces a new weighted risk matrix and a more comprehensive, transparent and user-friendly Corporate Risk Register, strengthening the Council's ability to identify, assess and manage strategic risks effectively.

4 Details

- 4.1 The Council maintains a Corporate Risk Register, which contains Strategic risks that could be significant in size and duration and could potentially impact on the reputation and performance of the Council as a whole, and in particular, on its ability to deliver on its corporate priorities. The Corporate Leadership Team reviews the Leadership Risk Register quarterly; however, this is a live document that gets updated as and when required.
- 4.2 Current higher-rated risks include one high-risk area (**C05A**) and several medium-risk areas (**C01, C03, C04, C09, C13, C14 and C16**), with ratings largely reflecting their potential organisational impact. Appropriate mitigating actions are in place across them all to reduce the potential severity of the impact, and controls are established to prevent the probability of the risk event happening.
- 4.3 There was one score change within the register during Quarter 1 2026/27, **C07 Emergency Planning** increased its score from 6 (Low) to 9 (moderate). One new risk has been added to the Corporate Risk Register **C05A Planning Applications for Major Development**, to manage risks associated with the Minister of State for Housing and Planning designation relating to the determination of major planning applications. Please find details on the risk which score changed below:
- **Risk name** - C07 - Emergency Planning (EP)
 - **Risk Owner:** Kristian Aspinall / **Risk Manager:** Tim Hughes
 - **Comments from the service:** The OCC Joint Resilience Team arrangements will continue into 2026/27. Emergency Plans are scheduled for review and refresh during 2026 and will be updated on a prioritised basis. The approach to resourcing the Duty Director rota for Strategic and Tactical (Gold/Silver) response roles is currently under

review. A report has been shared with the Corporate Leadership Team (CLT) highlighting the need for additional resource and recommending that the strategic response rota be staffed solely by Executive Directors and above, ensuring the appropriate level of seniority across response functions. Training requirements for all relevant roles are also being reviewed and updated. Efforts to deliver an in-house exercise during 2026 have been unsuccessful due to competing operational demands on staff time, resulting in an increased risk position as training has been provided but has not yet been validated through exercising. The Incident Management Framework (IMF) has been updated accordingly.

4.4 The overall position at the time of running this report of all corporate risks is as follows:

		Impact				
		1 Negligible	2 Minor	3 Moderate	4 Significant	5 Severe
Likelihood	5 Very Likely			C04	C05A	
	4 Likely			C17	C01	
	3 Possible			C02, C07, C15	C03, C09, C13, C14, C16	C10
	2 Unlikely			C06, C12	C08, C11	
	1 Very Unlikely					

Figure 1: Risk scorecard showing the risk scores in the Corporate Risk Register for Quarter 4 2025-26

4.5 Please find below the list of all risks and scores. Additionally, the full Corporate Risk Register is available in Appendix 1.

Risk	Scoring	Direction of risk
C05A - Planning Applications for Major Development	Very High	NEW
C01 - Financial resilience	High	↔
C03 - CDC Local Plan	High	↔
C04 - Five-Year Housing Land Supply	High	↔
C10 - Cyber Security	High	↔
C14 - Corporate Governance	High	↔
C16- Workforce Strategy	High	↔
C09 - Health and safety	High	↔
C13 - Financial sustainability of third-party suppliers and contractors	High	↔
C02 - Statutory functions	Moderate	↔
C08 - Safeguarding the Vulnerable – Operational and partnership action	Moderate	↔
C11 - Safeguarding the vulnerable- Internal procedures	Moderate	↔
C17 - Local Government Reorganisation	Moderate	↔
C07 - Emergency Planning	Moderate	↑
C15 - Monitoring and management of Major Infrastructure Projects and Programmes	Moderate	↔

C06 - Business Continuity	Low	↔
C12 - Sustainability of Council owned companies and delivery of planned financial and other objectives	Low	↔

5 Alternative Options and Reasons for Rejection

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

Option 1: No alternative options have been identified as this report is for information only.

6 Conclusion and Reasons for Recommendations

6.1 This report provides an update on how well the council is managing its strategic risks as at the end of Quarter 1 of financial year 2026-27.

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	Corporate Risk Register Quarter 1 2026-27
Background Papers	None
Reference Papers	None
Report Author	Celia Prado-Teeling, Performance Team Leader
Report Author contact details	celia.prado-teeling@Cherwell-dc.gov.uk , 01295 551226
Executive Director Approval (unless Executive Director or Statutory Officer report)	Kaimi Ithia, Head of the Chief Executive's Office 29 July 2026

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Appendix 1 – Corporate Risk Register Quarter 1 2026/27

1. Guidance

To ensure consistent and transparent risk evaluation across Cherwell District Council, risks are assessed using a standard weighted matrix that scores likelihood and impact from 1 (very unlikely/negligible) to 5 (very likely/severe). While multiplying these scores provides an overall rating, different combinations can produce the same result, so the rating also considers the context and nature of the risk. This ensures that risks with the same numerical score, such as safeguarding and technical issues, can be prioritised appropriately using both quantitative and qualitative judgement.

1.1 Risk Assessment

1.1.1 Risk Rating – Likelihood

Likelihood	Likelihood descriptors
Very unlikely - 1	EITHER has happened rarely / Never before. OR less than 5% chance of occurring on or prior to proximity date.
Unlikely - 2	EITHER only likely to happen once every 5 or more years. OR 5-20% chance of occurring on or prior to proximity date.
Possible - 3	EITHER only likely to happen at some point within next 2-5 years. OR 20-45% chance of occurring on or prior to proximity date. OR circumstances occasionally encountered once a year.
Likely - 4	EITHER likely to happen at some point within the next 2 years. OR 45-70% chance of occurring on or prior to proximity date. OR circumstances encountered few times a year.
Very likely - 5	EITHER likely to happen at some point within the next 12 months. OR 70-90% chance of occurring on or prior to proximity date. OR Circumstances encountered several times a year.

1.1.2 Risk Rating – Impact

Level	Service Delivery / Performance	Political / Reputation	Health and Safety	Technology / Data Protection	Financial
Negligible -1	Minimal service disruption in non-critical area of service for brief period (hours).	Contained within service area. Complaint from individual / small group / single supplier. No press interest. Minor delay in member objectives	Minimal injury or discomfort to an individual. Failure to report notifiable incident to the HSE.	Isolated individual personal detail compromised / revealed.	Costing < £10k
Minor - 2	Minor effect to an important service area for a short period (days).	Adverse local publicity / local public opinion aware. Lowered perception/standing with local suppliers.	Injury causing loss of working time to an individual. HSE Investigation leads to improvement notice served or threat of prosecution.	Some individual personal details compromised / revealed.	Costing = < £50k
	Commercial Plan Outcomes/ Project / Objective fails to deliver on 1 important aspect. Delayed by up to 3 months.	Complaint or petition from a local group / delay to member objectives. Moderate change to political landscape.		Minor technological failure / security breach to the organisation's ICT assets impacting on the day-to-day delivery of services.	
Moderate - 3	Moderate service disruption of an important service area for a period of up to a week.	Adverse national media interest and/or adverse publicity in professional/municipal press.	Serious injury sustained by one or more individuals. Prohibition Notice served by the HSE that closes a key facility.	Many individual personal details compromised/ revealed	Costing = < £250k
		Adverse local publicity of a major and persistent nature. Lowered perception/standing with national suppliers / professional / local government community.			
	Commercial Plan Outcomes/ Major Project / Objective fails to deliver several key benefits.	Moderate criticism from local government community.		Large technological failure / security breach with a significant impact on the organisation's ICT assets essential for the day-to-day operation of critical services.	
	Delayed by 3 - 6 months.	Significant delay in member objectives. Significant change in political landscape.			

Level	Service Delivery / Performance	Political / Reputation	Health and Safety	Technology / Data Protection	Financial
Significant	Significant service disruption, across several important areas of service for protracted period.	Adverse and persistent national media coverage. Adverse central government response, threat of removal of delegated powers.	Serious permanent disablement of individual or several people.	All personal details compromised/ revealed.	Costing = < £1m
		Public Enquiry. Officer(s) and/or Member(s) forced to resign.	Prosecution under Corporate Manslaughter Act.		
		Council block-listed by suppliers.			
	Commercial Plan Outcomes/ Complete failure of business-critical project / objective. Delayed by over 6 months.	Significant and persistent criticism from central government. Major delay in member objectives. Major change in political landscape.		Significant technological failure / security breach with a detrimental impact on the organisation's ICT assets essential for the day-to-day operation of critical services.	
Severe	Complete service failure across all critical areas of service for protracted period.	Adverse and persistent international media coverage. Adverse central government response, threat of removal of delegated powers. Public Enquiry. Officer(s) and/or Member(s) forced to resign. Council block-listed by suppliers.	Death of an individual or several people. Prosecution under Corporate Manslaughter Act.	All personal details compromised/ revealed and exposed to groups undertaking fraudulent activity.	Costing = £1m & over

1.2 Risk Scoring and management

Colour	Score	Management	Risk Control
Blue	Very Low	Acceptable risk: No further action or additional controls are required; Risk at this level should be monitored and reassessed at appropriate intervals.	Tolerate/Accept or Treat and Control.
Green	Low	Acceptable risk: No further action or additional controls are required; Risk at this level should be monitored and reassessed at appropriate intervals.	Tolerate/Accept or Treat and Control
Yellow	Moderate	A risk at this level may be acceptable; If not acceptable, existing controls should be monitored or adjusted; No further action or additional controls are required.	Tolerate/Accept or Treat and Control
Amber	High	Not normally acceptable Formal action plan required - as failure to complete these actions has a significant impact/consequence on the net scores.	Treat, Tolerate or Transfer.
Red	Very High	Unacceptable. Formal action plan required - as failure to complete these actions has a significant impact/consequence on the net scores	All options can and should be considered.

		IMPACT				
		1 Negligible	2 Minor	3 Moderate	4 Significant	5 Severe
LIKELIHOOD	5 Very Likely	5	10	15	20	25
	4 Likely	4	8	12	16	20
	3 Possible	3	6	9	12	15
	2 Unlikely	2	4	6	8	10
	1 Very Unlikely	1	2	3	4	5

There was one score change within the register during Quarter 1 2026/27, C07 Emergency Planning increased its score from 6 (Low) to 9 (moderate). One new risk has been added to the Corporate Risk Register C05A Planning Applications for Major Development.

Risk changed- C07 - Emergency Planning (EP)

Risk owner: Kristian Aspinall / **Risk Manager:** Tim Hughes

Comments from the service: The OCC Joint Resilience Team arrangements will continue into 2026/27. Emergency Plans are scheduled for review and refresh during 2026 and will be updated on a prioritised basis. The approach to resourcing the Duty Director rota for Strategic and Tactical (Gold/Silver) response roles is currently under review. A report has been shared with the Corporate Leadership Team (CLT) highlighting the need for additional resource and recommending that the strategic response rota be staffed solely by Executive Directors and above, ensuring the appropriate level of seniority across response functions. Training requirements for all relevant roles are also being reviewed and updated. Efforts to deliver an in-house exercise during 2026 have been unsuccessful due to competing operational demands on staff time, resulting in an increased risk position as training has been provided but has not yet been validated through exercising. The Incident Management Framework (IMF) has been updated accordingly.

		Impact				
		1 Negligible	2 Minor	3 Moderate	4 Significant	5 Severe
Likelihood	5 Very Likely			C04	C05A	
	4 Likely			C17	C01	
	3 Possible			C02, C07, C15	C03, C09, C13, C14, C16	C10
	2 Unlikely			C06, C12	C08, C11	
	1 Very Unlikely					

Risk	Scoring	Direction of risk
C05A - Planning Applications for Major Development	Very High	↔
C01 - Financial resilience	High	↔
C03 - CDC Local Plan	High	↔
C04 - Five Year Housing Land Supply	High	↔
C10 - Cyber Security	High	↔
C14 - Corporate Governance	High	↔
C16- Workforce Strategy	High	↔
C09 - Health and safety	High	↔
C13 - Financial sustainability of third-party suppliers and contractors	High	↔
C02 - Statutory functions	Moderate	↔
C08 - Safeguarding the Vulnerable – Operational and partnership action	Moderate	↔
C11 - Safeguarding the vulnerable- Internal procedures	Moderate	↔
C17 - Local Government Reorganisation	Moderate	↔
C07 - Emergency Planning	Moderate	↑
C15 - Monitoring and management of Major Infrastructure Projects and Programmes	Moderate	↔
C06 - Business Continuity	Low	↔
C12 - Sustainability of Council owned companies and delivery of planned financial and other objectives	Low	↔

C05A - Planning Applications for Major Development - Failure to improve the quality and robustness of decisions on major planning applications resulting in not being able to exit the Minister of State for Housing and Planning designation, with the consequent loss of planning fee income, reduced developer confidence, and reduced local control of major developments.

Priority	Quality Housing and Place Making						
	Inherent risk level		Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	10/08/2026 – Risk updated across all sections
5	4	20		5	4	20 Very High	
Current Controls	- Ministerial requirement to prepare an action plan to be agreed with the Minister. - Receiving and acting upon the advice of the Planning Advisory Service (LGA) which liaises with the Ministry and designated Councils. - Rigorous monitoring and management of the quality of decision making on planning applications for major development. - Sustained performance improvement on the quality of decision making on planning applications for major development. - The completion, for the Planning Inspectorate and within required timescales, of any administrative tasks required of the Council in association with applications made directly to the Inspectorate in at least 80 per cent of cases. - The avoidance of any unreasonable delay in the progressing and signing any section 106 agreements associated with applications submitted directly to the Planning Inspectorate.						
Current mitigating actions	- Close and constructive working with the Planning Advisory Service (PAS) including on the preparation of an action plan for performance improvement. - Progressing on-going and relevant improvement and transformation work to timely and evidenced completion, including full implementation of 2025 PAS recommendations and an internal Strategic Applications Action Plan. - Live case by case monitoring of decision making on applications for major development. - Additional engagement with statutory consultees. - Additional engagement with the Chair of Planning Committee and Portfolio Holder. - Closer management of case work on major applications including the timely completion of legal agreements. - Additional engagement with prospective applicants and ensuring that the Council's pre-application and planning performance agreement services are attractive to them. - Ensuring clear and highly effective responsibilities for responding to the Planning Inspectorate. - Ensuring a robust case in seeking exit from designation at the earliest appropriate opportunity. - Oversight of the Executive Director and the Corporate Leadership Team.						
Additional Comments	While performance has improved during the current 2024–2026 monitoring period, figures for the Government's last monitoring period (2023–2025) showed that the Council exceeded the nationally prescribed threshold for the percentage of decisions on major developments overturned at appeal for the second consecutive year. 13 of 116 decisions were overturned which at 11.2% exceeds the 10% threshold. This is largely due to the legacy of decisions taken in 2023 & 2024. On 15 June 2026 the Ministry for Housing, Communities and Local Government designated the Council for 'special measures'. This effect of this is that applicants have the choice to submit planning applications for major development to the Planning Inspectorate rather than to the Council. The controls and mitigating actions are essential to improving performance and exiting designation. Work on an Action Plan is on-going supported by the implementation of PAS recommendations from 2025 and on-going engagement with PAS & MHCLG. A PAS workshop with designated authorities on the preparation of Action Plans is scheduled for 14 September. The Action Plan will be presented to Overview & Scrutiny Committee on 13 October and Executive on 2 November. The service is monitoring the risk score closely and expects it to reduce as actions are implemented. The current projection for 2024-26 shows that a return of less than 10% is achievable.						
Risk Owner & Manager	Ian Boll – Executive Director Place & Regeneration / David Peckford – Assistant Director - Planning						
Portfolio Holder	Cllr Chris Aramini-Brant						

C01 - Financial resilience - Failure to plan for and/or react to external financial impacts, new policy and changes to service demand resulting in increased costs or reduced income. Poor investment and asset management decisions.							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	08/07/2026 - Slight change to description of risk, controls and mitigating actions updated
4	4	16		4	4	16 High	
Current Controls	• Medium Term Revenue Plan updated and reported regularly to members. • Planning for balanced medium term and dynamic ability to prioritise resources. • Finance team made up of highly professional, competent, qualified staff. • Good networks established locally, regionally and nationally to ensure officer are aware of developments across the sector which could impact on the council. • Strong shareholder function and relationships with subsidiaries to manage investment risk. • To be prudent, financial returns from the subsidiaries are not included in the MTFS until they are reasonably assured to materialise. • National guidance interpreting legislation available and used regularly. • Progress regeneration plans in a coordinated manner. Participate in Oxfordshire Treasurers' Association's work streams. • Review of best practice guidance from bodies such as CIPFA, LGA, SDCT, DCN and NAO. • Treasury management and capital & Investment strategies in place and updated at least annually. Regular financial and performance monitoring in place. • Independent third-party advisers in place. Regular bulletins and advice received from advisers. Property portfolio income monitored through financial management arrangements on a regular basis. • Asset Management Strategy in place and embedded. • Transformation Programme in place to deliver efficiencies, prioritise resources, link to strategic priorities and increased income in the future.						
Current mitigating actions	• This continuous process will include reviewing budget monitoring, active budget management, and reflection of economic and Local Government sector trends in the MTFS. Wherever possible, policy decisions impacting on the MTFS will be taken as soon as possible, rather than waiting until the February Council meeting which sets the annual budget. This will allow officers to be ready to implement, or have implemented, policy decisions which will maximise positive impacts on the budget. Budget managers are watching for the potential economic impact of the conflict in the Middle East and reviewing potential mitigations to manage within existing budgets. • The budget for 2026/27 was agreed with savings proposals identified to contribute to addressing reductions in funding. Close monitoring of the delivery of the savings programme will take place throughout 2026/27 with mitigations required if slippage is identified. The budget and transformation process for 2027/28 began in May 2026 and will involve a robust review of current budgets, how those link to activity supporting the corporate priorities, and services level options to allow for prioritisation of resources. Consultation on the treatment of Pooling payments in the second year of the settlement are expected sometime in 2026. Officers will be communicating the council's view that the current application is inappropriate. In the meantime, the council continues to lobby the government, contribute to the District Council Network's response and to work with government as part of the MHCLG Implementation Working Group. • Integration and continued development of Performance, Finance and Risk reporting. • Internal Audits being undertaken for core financial activity and capital as well as service activity and governance. • Introduction and implementation of an Asset Management Strategy. • Capital & Investment Strategy agreed annually. • Posts are filled by appropriately qualified individuals. • Regular involvement and engagement with colleagues across the county and nationally. The potential impact of local government reorganisation (devolution/unitarization) has been noted but as yet the potential financial impact on the council is unknown. Officers will continue to monitor the discussions at local and national levels. The council has submitted its preferred approach to reorganising local government in Oxon/West Berks, and we expect to hear in Q2. Following that work will begin in earnest to plan for the transition which will provide a clearer picture of the future financial situation of the new authority. Funds have been set aside to cover costs associated with the transition. • Regular member training and support. • Regular utilisation of advisors as appropriate. • Summarise and distribute announcements to CLT and members. • Timely and good quality budget management reports, particularly property income and capital. • Work is underway to maximise the impact of the available space in Banbury town centre.						
Additional Comments	None						
Risk Owner & Manager	Michael Furness - Assistant Director – Finance / Joanne Kaye – Head of Finance						
Portfolio Holder	Cllr David Hingley						

C03 - CDC Local Plan - Failure to have an up-to-date Local Plan could result in poor planning decisions such as development in inappropriate locations. It could also make it more difficult to demonstrate an adequate supply of land for housing which could lead to more planning by appeal and decisions that are contrary to the Council's wishes. The Plan requires approval by Council to be submitted for Examination.							
Priority	Quality Housing and Place Making						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	08/07/2026 – Additional comments updated
4	4	16		3	4	12 High	
Current Controls	•The statutory Local Development Scheme (LDS) is actively managed and reviewed, built into Service Plan, and integral to staff appraisals of all those significantly involved in Plan preparation and review •Team capacity and capability kept under continual review with gaps and pressures identified and managed at the earliest opportunity. •On-going review of planning appeal decisions to assess robustness and relevance of Local Plan policies •Regular Councillor briefings to ensure all timescale requirements are understood. Ensuring that staff and consultancy resourcing is maintained •Political consensus - building						
Current mitigating actions	•Annual (Authority) Monitoring Reports presented to the Executive on plan making and policy effectiveness. •An updated LDS presented to the Executive when there is a significant change in the circumstances for the Local Plan timetable. •Programme built into Directorate level objectives (e.g. via Service Plans) and staff appraisals; on-going preparation of the Local Plan is a service priority. •Project management of the Local Plan process continues. •Regular Corporate Director, Portfolio Holder and Members Advisory Group briefings •Continuance of internal Members' Advisory Group meetings. •Political consensus building through Chief Executive briefings and the Local Plan's Members Advisory Group.						
Additional Comments	The submission version of the emerging Local Plan was approved by Council on 21 July 2025. It was submitted to the Secretary of State for Housing, Communities and Local Government for independent Examination on 31 July 2025 at which point the Examination commenced. Initial public hearings took place in February 2026 concentrating on 3 topics - transitional arrangements, Oxford's unmet housing need, and duty to co-operate. The Inspectors' letter is awaited which will determine whether the Council proceeds to the next public hearings. At the time of doing this update, 08 July 2026, the letter had not been received. The Oxford Growth Commission's interim report has been published which presents some risk to the plan making processes of the Oxfordshire Local Planning Authorities. However, the OGC report has not been responded to by Government and the Council's barrister is engaged to support officers in managing the risk presented.						
Risk Owner & Manager	Ian Boll – Executive Director Place & Regeneration / David Peckford – Assistant Director – Planning						
Portfolio Holder	Cllr Chris Aramini-Brant						

C04 - Five Year Housing Land Supply - Failure to maintain a five-year housing land supply provides more opportunity for unplanned housing developments to receive planning permission							
Priority	Quality Housing and Place Making						
Inherent risk level			Direction of risk ↔	Residual Risk level			Last reviewed 08/07/2026 – Additional comments updated
Likelihood	Impact	Score		Likelihood	Impact	Score	
5	3	15		5	3	15 High	
Current Controls	• A new Local Plan provides the opportunity to review the allocation of land for housing. • Planning decisions are taken in the context of the five-year housing land supply position and are a means by which additional housing can be approved for delivery within a five-year period. • Housing land supply is reviewed on at least an annual basis. • An action plan can be prepared to identify measures to help facilitate the delivery of approved housing. • The rate of housing delivery is ultimately a matter for the developer.						
Current mitigating actions	•Regular monitoring and review •Preparation & adoption of a new Local Plan •Regular Briefings for the Chair of Planning Committee and the Portfolio Holder. •Member awareness of the implications of not having a five-year land supply •Preparation of an Action Plan.						
Additional Comments	The 2025 Annual Monitoring Report (AMR) was approved by the Council's Executive on 2 December 2025. It was reported that the district has a 3.1-year housing land supply. The Council has an approved Housing Delivery Action Plan. A new Local Plan with proposed additional land supply is presently being Examined. The district also has over 10,000 homes with outline or detailed planning permission.						
Risk Owner & Manager	Ian Boll – Executive Director Place & Regeneration / David Peckford – Assistant Director- Planning						
Portfolio Holder	Cllr Chris Aramini-Brant						

C10 - Cyber Security - If there is insufficient security with regards to the data held and IT systems used by the councils and insufficient protection against malicious attacks on council's systems then there is a risk of: a data breach, or a loss of service.							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	09/07/2026 – No changes
4	5	20		3	5	15 High	
Current Controls	• Intrusion prevention and detection monitoring and regular actions are implemented from the resulting reports • Additional 3rd party monitoring in place using a SIEM tool and 24/7 monitoring via a SOC • A zero trust VPN model. • Schedule of regular security patching • Vulnerability scanning • Malware protection and detection • File and data encryption on computer devices • Managing access permissions and privileged users' controls. • Effective information management and security training and awareness programme for staff • Password and Multi Factor Authentication security controls in place. • Robust information and data related incident management procedures in place • Appropriate robust contractual arrangements in place with all third parties that supply systems or data processing services • Appropriate plans in place to ensure ongoing PSN compliance • Preventative measures in place to mitigate insider threat, including physical and system security • Advice received from NCSC on specific activity alerts, the increased threat of globalised ransomware and malware attacks • Mimecast awareness training and comprehensive defence system deployed to improve email security						
Current mitigating actions	• All staff reminded to be vigilant to unexpected emails due to the heightened risk of cyber-attack due to escalating worldwide tensions and at critical periods such as the run up to Elections. Members to receive additional Cyber Security guidance. • Monitoring is in place via the SOC 24/7. • Cyber Security advice and guidance regularly highlighted to all staff. • Cyber Security is mandatory e-learning for all staff to be completed annually and is part of new starters induction training. Additionally regular Mimecast videos sent to all users for bitesize regular training • External Health Check undertaken each year and Cabinet Office PSN compliance reviewed and certified each year to ensure the infrastructure is secure to connect to the PSN. • Internal Audits complete regular cyber audits. • Cyber Security lead has specific responsibility for Cyber Security, and we have engaged a specialist partner to advise on industry best practices and standards.						
Additional Comments	None						
Risk Owner & Manager	Stephen Hinds – Executive Director – Resources / David Spilsbury – Head of Digital and Innovation						
Portfolio Holder	Cllr Nicola Borkmann						

C14 - Corporate Governance - Failure of corporate governance leads to negative impact on service delivery or the implementation of major projects providing value to customers.							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score		Likelihood	Impact	Score	
4	4	16	↔	3	4	12 High	16/07/2026 – Description updated
Current Controls	• Clear and robust control framework including constitution, scheme of delegation, ethical walls policy etc. • Member Scrutiny - OSC function, Council Executive, AARC and Standards Committees • Clear accountability and resource for corporate governance (including the shareholder role). • Integrated budget, performance and risk reporting framework. • Corporate programme office and project management framework. Includes project and programme governance. • Internal audit programme aligned to leadership risk register. • Training and development resource targeted to address priority issues; examples include GDPR, safeguarding etc. • HR policy framework. • Annual governance statement process connects more fully and earlier with ELT and CLT. • Review of the Constitution by the MO with member involvement and approval by the Full Council						
Current mitigating actions	• External Audit - external audit issue an opinion on the accounts and the Council's arrangements for securing Value for Money. • The Council's Annual Governance Statement and Code of Corporate Governance. • At least annually, a review of effectiveness of governance framework including the system of internal control and AGS is published. The work is informed by the Corporate Governance and Oversight Group. • CLT & ELT has responsibility of maintenance of the governance environment. • There are several action plans that have been consolidated across service areas, most notably within Planning. • These actions have been brought together to provide clearer oversight and coordination, and are currently reported as being actively implemented, with progress monitored to ensure delivery against agreed milestones.						
Additional Comments	None						
Risk Owner & Manager	Stephen Hinds – Executive Director – Resources / Shiraz Sheikh – Assistant Director Law & Governance, Democratic Services and Monitoring Officer						
Portfolio Holder	Cllr Chris Aramini-Brant						

C16 - Workforce Strategy - The lack of effective workforce strategies could impact on our ability to deliver Council priorities and services.							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score		Likelihood	Impact	Score	
3	4	12	↔	3	4	12 High	09/07/2026 – Mitigating actions and additional comments updated
Current Controls	• Analysis of workforce data and on-going monitoring of issues. • Key staff in post to address risks (e.g. strategic HR business partners) • Weekly Vacancy Management process in place • Ongoing service redesign will set out long term service requirements						
Current mitigating actions	• There are indications that specific service areas continue to experience recruitment difficulties for professional roles. HR is working with the relevant directors to consider alternative resourcing methods. • Development of a people strategy to include succession planning, and to underpin the organisation strategy. • Development of relevant workforce plans. • Development of specific recruitment and retention strategies. It is planned for CDC to develop a framework that suits the needs of all services ensuring that the Council has access to a much wider pool of staffing agencies at competitive rates. • The new IT system has been implemented to improve our workforce data and continues to be developed to improve our ability to interrogate and access key data (ongoing) in order to inform workforce strategies.						
Additional Comments	We continue to collect recruitment data to better identify areas where recruitment is proving challenging so that a review and actions can be carried out at the earliest opportunity. We are also completing a succession planning data gathering exercise with all managers, which will inform of any areas of concern and allow for plans to be put in place.						
Risk Owner & Manager	Stephen Hinds – Executive Director – Resources / Claire Cox – Assistant Director - Human Resources						
Portfolio Holder	Cllr Nicola Borkmann						

C09 - Health and safety - Failure to ensure effective arrangements are in place for Health and Safety.							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	30/06/2026 – Mitigating actions updated
5	4	20		3	4	12 High	
Current Controls	• Corporate H&S governance arrangements and policies are regularly reviewed and updated by the Corporate H&S Team and monitored by the H&S Assurance Board. • Directors and service leads are responsible for ensuring H&S arrangements are in place within their areas or responsibility. Managers are responsible for ensuring operational health and safety risks are assessed and effective control measures implemented. • Consultation with employee representatives via employer and union consultative committees (Unison) • Corporate H&S Training provided via corporate learning and development programme. Training for operational risks may be organised by services. • H&S performance monitored by accident and incident reports and corporate H&S auditing and inspection programme. • H&S information is disseminated via internal communications and updates to ELT and other relevant meetings.						
Current mitigating actions	• Corporate H&S Auditing and Inspection programme on track. Reports issued to managers and actions tracked for completion. Work ongoing with 2 audits per calendar month. • Work still in progress with service areas around the corporate H&S register, which will be managed and monitored with a focus on the depots as our highest risk areas. • Relevant and required policies and procedures are regularly reviewed. • Working with service areas to ensure that suitable risk assessments are in place. • Working with service areas and providing training to staff where necessary.						
Additional Comments	These are ongoing risks which cannot be removed only reduce the likelihood of these happening.						
Risk Owner & Manager	Claire Cox – Assistant Director – Human Resources / Ruth Wooldridge – Health & Safety Manager						
Portfolio Holder	Cllr Nicola Borkmann						

C13 - Financial sustainability of third-party suppliers and contractors - The potential for key suppliers, contractors and partners to experience financial instability or business failure could result in service disruption, reduced performance, increased costs and reputational damage to the Council. As a result, the delivery of critical services and achievement of value for money may be adversely affected.							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	10/07/2026 – Risk description updated
3	4	12		3	4	12 High	
Current Controls	• Ensure contract management in place review and anticipate problems within key service suppliers and partners • Business continuity planning arrangements in place in regard to key suppliers. • Ensuring that proactive review and monitoring is in place for key suppliers to ensure we are able to anticipate any potential service failures. • Intelligence unit set up procurement Hub to monitor supplier and contractor market. • Analysis of third party spend undertaken to identify and risk assess key suppliers/contractors.						
Current mitigating actions	• Creditsafe UK tool purchased to allow Procurement to carry out supplier credit checks when required. • Service areas to ensure supplier suitability checks have been carried out prior to award of contract and hold meetings as required with suppliers to review higher risk areas and ensure risks are being managed. Reminders to be sent to all who have Procurement/Contract Management responsibility to regularly meet with key suppliers and partners to gain early understanding of any issues arising. • Services areas to keep the key suppliers under regular check including running financial checks.						
Additional Comments	Creditsafe is now under contract and has gone live, enabling us to validate suppliers as part of our wider supplier monitoring activities. We are also working with various data sources to analyse contracts that have expired and to ensure Contract Managers are actively managing the relevant contracts. This includes providing sufficient notice before contracts come to an end, allowing adequate time to either re-contract or undertake a procurement exercise and go to market where required						
Risk Owner & Manager	Shiraz Sheikh – Assistant Director Law & Governance, Democratic Services and Monitoring Officer / Darren Jacobs – Senior Procurement Officer						
Portfolio Holder	Cllr Chris Aramini-Brant						

C02 - Statutory functions – Failure to meet statutory obligations and policy and legislative changes are not anticipated or planned for.							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	13/04/2026 – No changes
3	4	12		3	3	9 Moderate	
Current Controls	• Embedded system of legislation and policy tracking in place, with clear accountabilities, reviewed regularly by Directors. • Clear accountability for responding to consultations with defined process to ensure Member engagement • National guidance interpreting legislation available and used regularly • Risks and issues associated with Statutory functions incorporated into Directorate Risk Registers and regularly reviewed. • Clear accountability for horizon scanning, risk identification / categorisation / escalation and policy interpretation in place • Robust Committee forward plans to allow member oversight of policy issues and risk management, including Scrutiny and Audit • Internal Audit Plan risk based to provide necessary assurances • Strong networks established locally, regionally and nationally to ensure influence on policy issues. In addition, two Directors hold leading national roles • Senior Members aware and briefed regularly in 1:1s by Directors • Arrangements in place to source appropriate interim resource if needed • Ongoing programme of internal communication • Programme Boards in place to oversee key corporate projects and ensure resources are allocated as required. • Extended Leadership Team (ELT) Meetings established to oversee and provide assurance on key organisational matters including resourcing.						
Current mitigating actions	• Ensure Committee forward plans are reviewed regularly by senior officers. • Ensure Internal Audit plan focusses on key leadership risks. • Senior Officers are aware of key policy/legislative changes taking into consideration all of the Council's functions and duties arising as a result. • Considerable progress has been made to embed a consistent project management approach and agreed methodology across Cherwell Futures and other key transformation projects. This has helped to strengthen planning, oversight and assurance arrangements, ensuring that wider governance considerations—particularly those impacting on statutory functions—are clearly identified, managed and delivered in a timely way. While this work is still at a relatively early stage of implementation, the direction of travel is positive, with improving levels of consistency, clearer accountability and a stronger link between programme delivery and corporate governance requirements. • Learning and development opportunities identified and promoted by the Chief Executive and Directors. Staff briefings on rules and procedures by Monitoring Officer. • Review Directorate/Service risk registers. • Ensure Committee forward plans are reviewed regularly by senior officers. • Ensure Internal Audit plan focusses on key leadership risks. • Establish corporate repository and accountability for policy/legislative changes taking into consideration all of the Council's functions. • Project Management Methodology to be established with appropriate oversight. Programme Office with the appropriate capabilities to monitor deliver projects. • Review Directorate/Service risk registers.						
Additional Comments	None						
Risk Owner & Manager	Stephen Hinds – Executive Director – Resources / Shiraz Sheikh – Assistant Director Law & Governance, Democratic Services and Monitoring Officer						
Portfolio Holder	Cllr Chris Aramini-Brant						

C08 - Safeguarding the Vulnerable – Operational and partnership actions - Failure to work effectively with partners to identify and protect vulnerable people in the district and disrupt exploitation leaving vulnerable people at risk or subject to exploitation.

Priority	Community Leadership						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	10/07/2026 – Risk controls updated
4	4	16		2	4	8 Moderate	
Current Controls	- Continue in linking in with Oxfordshire partnerships protocol review to ensure outcomes relevant to CDC are understood and implemented as necessary - Exploitation concerns and actions discussed routinely at Joint Agency Tasking and Co-ordination meetings on a monthly basis						
Current mitigating actions	- Continue in linking in with Safer Oxfordshire partnership and contributing towards partnership activity to ensure safeguarding responsibilities are met. - Exploitation concerns and actions discussed routinely at Joint Agency Tasking and Co-ordination meetings on a monthly basis.						
Additional Comments	None						
Risk Owner & Manager	Kristian Aspinall – Executive Director – Neighbourhood Services / Tim Hughes – Head of Environmental Health						
Portfolio Holder	Cllr Nicola Borkmann						

C11 - Safeguarding the vulnerable - Internal procedures - Failure to work effectively with partners to identify and protect vulnerable people in the district and disrupt exploitation leaving vulnerable people at risk or subject to exploitation.

Priority	All						
	Inherent risk level		Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	06/07/2026 – Mitigating actions updated
4	4	16		2	4	8 Moderate	
Current Controls	• Safeguarding lead in place and clear lines of responsibility established • Safeguarding Policy and procedures in place • Information on the intranet on how to escalate a concern • Mandatory training and awareness raising sessions are now in place for all staff. • Safer recruitment practices and DBS checks for staff with direct contact • Data sharing agreement with other partners • Attendance at Safeguarding Boards • Annual Section 11 return compiled and submitted as required by legislation.						
Current mitigating actions	• Action plan acted upon and shared with Overview and scrutiny committee once a year • Comprehensive online training available for all staff and members • Continue to attend safeguarding board subgroups as necessary to maintain high levels of awareness within the system and compliance with latest practice • Corporate monitoring of all referrals • Ensure web pages remain up to date • Monitoring of implementation of corporate policies and procedures to ensure fully embedded • Regular internal cross departmental meetings to discuss safeguarding practice with safeguarding champions network in place. • Member training completions shared twice a year • SAR's and Lessons Learned reports circulated to improve practice and knowledge.						
Additional Comments	None						
Risk Owner & Manager	Kristian Aspinall – Executive Director Neighbourhood Services / Nicola Riley – Assistant Director – Wellbeing and Housing Services						
Portfolio Holder	Cllr Lisa Smith						

C17 - Local Government Reorganisation - Potential impact that the Local Government Reorganisation implementation might have across the council, including services we provide to our residents.							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	10/07/2026 – Additional comments updated
4	4	16		4	3	12 Moderate	
Current Controls	• Representation of all political parties is ensured, including through dialogue with PGL • Legal implications and actions to be identified and executed • Communication plan to be put in place • Local/District specific impact to be identified, assessed and managed/escalated • Active engagement at officer & Council Leader levels with authorities across Oxfordshire & wider as appropriate.						
Current mitigating actions	Implement proposals from our Transformation Plan to ensure improved efficiencies and improving our resilience						
Additional Comments	Council is working with partners preparing for announcement in July, with a system wide SRO in place and an interim Programme Director in place too. Work streams on disaggregation on both Vertical and Horizontal workstreams in place.						
Risk Owner & Manager	Gordon Stewart – Chief Executive Officer / Stephen Hinds – Executive Director – Resources						
Portfolio Holder	Cllr David Hingley						

C07 - Emergency Planning - Failure to ensure that the local authority has plans in place to respond appropriately to a civil emergency fulfilling its duty as a category one responder							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↑	Likelihood	Impact	Score	10/07/2026 – Additional comments updated
4	4	16		3	3	9 Moderate	
Current Controls	- Incident Management Framework in place and key contact lists updated monthly. - Emergency Planning Lead Officer defined with responsibility to review, test and exercise plan and to establish, monitor and ensure all elements are covered. - Expert advice and support provided by Oxfordshire County Council's Emergency Planning Team under partnership arrangements. - Council Duty Directors attend training relating to role prior to joining duty director rota and have refresh training annually. - CEx and Corporate Directors have received Strategic Co-ordinating Group (SCG) Training. Multi agency emergency exercises conducted to ensure readiness. - Active participation in Local Resilience Forum (LRF) activities - On-call rota being maintained and updated to reflect recent staffing changes						
Current mitigating actions	Supporting officers for incident response reviewed and identified across some areas, to ensure they are reviewed and updated across all service areas						
Additional Comments	OCC Joint resilience Team arrangements to be continued into 26/27. EP plans due review and refresh in 2026 - will be reviewed and updated on prioritised basis. Approach to resourcing Duty Director rota for Strategic and Tactical (Gold/Silver) under review. Report shared with CLT identifying that additional resource required and for EDs and above to solely resource strategic response rota, ensuring appropriate seniority in respective response roles. Training being reviewed and updated for all relevant roles. Attempts at in-house exercise for 2026 have been unsuccessful due to exercises conflicting with existing demand on staff time, this presents an increased risk position as training has been given but never validated. IMF has been updated.						
Risk Owner & Manager	Kristian Aspinall – Executive Director – Neighbourhood Services / Tim Hughes – Head of Environmental Health						
Portfolio Holder	Cllr Lesley McLean						

C15 - Monitoring and management of Major Infrastructure Projects and Programmes - Failure to properly manage and monitor the various residual Oxfordshire Housing and Growth Deal infrastructure projects.							
Priority	Long-Term Economic Prosperity						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	08/07/2026 – Additional comments updated
4	5	20		3	3	9 Moderate	
Current Controls	- Need to establish appropriate officer and stakeholder governance structures to support effective programme delivery. - Need to institute regular and effective dialogue with developers.						
Current mitigating actions	- Regular infrastructure & project meetings are held between officers at Oxfordshire County and Cherwell District Councils in order to monitor progress. Projects also included within Area Oversight Priority Plans for monitoring at AOGs held quarterly for each area. - Regular and effective dialogue with developers via Area Developer Forums (held quarterly) and Area Oversight Groups (held bi-monthly). - Joint work with ATLAS team from Homes England to understand capacity constraints of infrastructure necessary for housing delivery. This is financed by MHCLG and Homes England.						
Additional Comments	The ATLAS funded work being undertaken around NW Bicester has created a clearer picture of infrastructure needs and trajectory of housing delivery. Joint meetings between developers, OCC and CDC are Cherwell are being held and agreements are being put in place for continued work around constraints. The spatial review in Kidlington has moved on to its next phase of work, commissioned directly by Homes England, exploring strategic visioning and delivery of mitigation to identified constraints.						
Risk Owner & Manager	Ian Boll – Executive Director Place & Regeneration / Peter Sharp – Head of Regeneration and Growth						
Portfolio Holder	Cllr Lesley McLean						

C06 - Business Continuity - Failure to ensure that critical services can be maintained in the event of a short- or long-term incident impacting on the delivery of the Council's operation							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	10/07/2026 – Additional comments updated
4	4	16		2	3	6 Low	
Current Controls	• Business continuity strategy, statement of intent and framework in place and all arrangements overseen by a Business Continuity Steering Group. • Services prioritised and ICT recovery plans reflect those priorities and the requirements of critical services. • ICT disaster recovery arrangements in place with data centre and cloud services reducing likelihood of ICT loss and data loss. • Incident management team identified in Business Continuity Framework. • All services undertake annual business impact assessments and updates of business continuity plans. • Cross-council Business Continuity Steering Group meets regularly to identify Business Continuity improvements needed						
Current mitigating actions	• BCSG meeting routinely and corporate refresh across all areas completed. BC programme is in place and timescales for review/update/test are being followed. • "BC Impact Assessments and BCPs being updated and reviewed by Emergency Planning Team with supporting document management system having been implemented." • Business Continuity Statement of Intent and Framework reviewed and updated to align with new incident management framework • Cross-council BC Steering Group meets regularly to identify BC improvements needed; BC Steering Group engagement is being achieved across all service areas. • Plans tested and annual cycle clearly sets out the test/review/improve process and expectations						
Additional Comments	Full corporate-wide exercise took place as planned and draft debrief report produced for 25/26 was used to feed into cycle of review and update in Q3 of 25/26. BIA and BCP updates behind schedule for cycle, working with authors and owners to ensure all up to date prior to exercise scheduled for September. Looking to address process for plan owner approval, with BCSG member feedback, as current arrangement is causing delay.						
Risk Owner & Manager	Kristian Aspinall – Executive Director – Communities / Tim Hughes – Head of Environmental Health						
Portfolio Holder	Cllr Lesley McLean						

C12 - Sustainability of Council owned companies and delivery of planned financial and other objectives - Failure of council owned companies to achieve their intended outcomes or fail to meet financial objectives							
Priority	All						
Inherent risk level			Direction of risk	Residual Risk level			Last reviewed
Likelihood	Impact	Score	↔	Likelihood	Impact	Score	06/07/2026 – Minor updates across risk
3	5	15		2	3	6 Low	
Current Controls	• Annual business planning in place for all companies to include understanding of the link between the Council's strategic objectives being delivered and financial impact for the council. A regular Shareholder Representative meeting takes place, a Shareholder Liaison Meeting including the S.151 Officer and Monitoring Officer takes place on a quarterly basis and a Shareholder Committee meeting on a quarterly basis. A governance review is being undertaken, and initial recommendations have been approved by the Shareholder Committee. • Regular meetings are in place between the Council's S.151 Officer and the relevant company Finance Directors. Financial planning for the companies undertaken that will then be included within our own Medium Term Financial Strategy. Financial risks are routinely reported by the Shareholder Representative to the Shareholder Committee. • Clear governance arrangements are in place. • Sound monitoring in place of both business and financial aspects of the companies and the impact on overall council performance through the Shareholder Representative meetings and through the reporting to the Corporate Leadership Team monthly. • Training in place for those undertaking Director roles relating to the companies.						
Current mitigating actions	• A Shareholder Representative was appointed, and regular governance arrangements are in place. • Resilience and support being developed across business to support and enhance knowledge around council companies. • Skills and experience being enhanced to deliver and support development, challenge and oversight. • Work with one company to ensure long term support arrangements are put in place.						
Additional Comments	None						
Risk Owner & Manager	Gordon Stewart – Chief Executive Officer / Stephen Hinds – Executive Director - Resources						
Portfolio Holder	Cllr David Hingley						

This report is public	
Monitoring Officer's Annual Report 2025/26 – Complaints, Conduct & Ethics	
Committee	Audit and Governance Committee
Date of Committee	29 September 2026
Portfolio Holder presenting the report	Portfolio Holder for Law and Governance, Councillor Frank Ideh
Date Portfolio Holder agreed report	20 September 2026
Report of	Assistant Director Law and Governance and Monitoring Officer, Shiraz Sheikh

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.

1. Recommendations

The Audit and Governance Committee resolves:

- 1.1 To note the content of the report.

2. Executive Summary

- 2.1 The report is the annual report from the Monitoring Officer to this Committee in relation to standards and conduct of members within the district.
- 2.2 The Key findings identified in the report are:
 - a) standards of ethical conduct across the district remain good.
 - b) the number of gifts and hospitality declared by officers and members are very low and there needs to be periodic reminders to both officers and members on this.
- 2.3 The report also includes the Annual Review Report from the Local Government and Social Care Ombudsman (LGSCO). The LGSCO reports the decisions that they have made on complaints received to them from April to March. The report is attached at Appendix 1.

Implications & Impact Assessments

Implications	Commentary
Finance	There are no financial implications arising from this report however, costs associated with external investigations may lead to a budget pressure. Rachel Ainsworth, Finance Business Partner, 1/9/26

Legal	There are no legal issues arising from this report. Matters covered in the report regarding code of conduct complaints are general requirements in the Localism Act 2011 and its supporting regulations. Shiraz Sheikh, Assistant Director Law and Governance and Monitoring Officer			
Risk Management	Having good practice and following procedures means that the Council's credibility stays good and ethical behaviour is well managed. Adherence to the requirements of the Code of Conduct mitigate the risks of the descent of standards and the Council's decisions being subject to legal challenge. Celia Prado-Teeling, Performance Team Leader 01/09/26			
Impact Assessments	Positive Neutral Negative Commentary			
Equality Impact	Not applicable			
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Climate & Environmental Impact		X		
ICT & Digital Impact		X		
Data Impact		X		
Procurement & subsidy		X		
Council Priorities	Not applicable			
Human Resources	N/A			
Property	N/A			
Consultation & Engagement	None			

Supporting Information

3. Background

- 3.1 Under the Localism Act 2011, Councils have the responsibility of regulation of the standards of conduct of elected and co-opted members of Councils and, in the case of district councils, Town and Parish Councils in their district. To demonstrate how the Council is regulating conduct, an annual report will be produced by the Monitoring Officer and presented to the Audit and Governance Committee to inform Members of the activity taking place around the code of conduct and other functions of the Monitoring Officer.

4. Details

The Monitoring Officer

- 4.1 The Council has a statutory duty to appoint a Monitoring Officer under Section 5 of the Local Government and Housing Act 1989 as one of its designated officers. The Council's Monitoring Officer is Shiraz Sheikh. The Monitoring Officer has appointed two deputies. Denzil Turbervill (internal) and Shahin Ismail (external) act when the Monitoring Officer is on leave. The functions and duties of the Monitoring Officer are set out in legislation. These include promoting and maintaining standards of conduct of elected and co-opted members. The Monitoring Officer also has a statutory responsibility to establish and maintain a register of interests for members and co-opted members of the authority as well as Town and Parish Councils in the district.

Following an amendment to insert a new section 32A into the Localism Act, residential addresses of members must be withheld from public registers unless a member specifically requests publication. Authorities must retain address details for monitoring and conflict of interest purposes. This came into effect on 29 June 2026.

The Standards Committee

- 4.2 At the meeting of full Council on 16 March, as part of a constitution review, the Standards Committee was removed from the committee structure and replaced with a Standards Hearing Sub-Committee within the Audit and Governance Committee. Terms of reference is to be agreed in due course.
- 4.3 The Committee approves and administers the arrangements under which allegations of breach of the code of conduct for members and co-opted members can be investigated and decisions on such allegations can be made. The arrangements set out the process for dealing with complaints of alleged breach of the adopted Code of Conduct by Members at District and Parish level. The Standards Committee did not have to convene in the municipal year of 2025/26 to consider any formal investigations for breaches of the Code of conduct.
- 4.4 Independent Persons, appointed by Council, have standing invitations to attend Standards Committee meetings. They have an advisory role and have no voting

rights. Independent Persons also play a key role during the process of dealing with complaint of alleged breaches. The Independent Person is consulted by the Monitoring Officer during the procedure of complaints as a second opinion regarding complaints.

- 4.5 In June 2025, the Council undertook the recruitment for Independent Persons (IP's) to Standards Committee due to the current terms of the Independent Persons appointed expiring in December 2025. Two Independent Persons were appointed following the recruitment process. The Two Independent Persons are Tom Edwards and Terry Williams. The IPs are consulted on allegations of breaches of the Code of Conduct, at an Initial Assessment stage. The IPs have provided high quality and invaluable input in the last year in this respect.

Local Assessment of Complaints against Councillors

- 4.6 Under Section 28 of the Localism Act 2011, Council's must have in place arrangements to deal with allegations that an elected or co-opted member of the authority or of a town or parish council within the principal authority's area has failed to comply with the authority's Code of Conduct. The arrangements must set out how allegations are considered and decisions made.
- 4.7 The arrangements for Cherwell District Council were last reviewed in late 2023 and following consideration of the Standards Committee on 31 January 2024, the arrangements were agreed by Council at the 26 February meeting. These arrangements are included in the Council's constitution under part 11a. With an amendment to the Constitution that the Standards Committee has been abolished and now sits as a Standards Hearing sub-committee, the arrangements will need to be amended to reflect the terms of reference that are to be agreed.
- 4.8 The Members' Code of Conduct governs the standards of conduct expected of elected Councillors and this is part 11 of the Council's constitution. Training on the Code of Conduct is provided to Members at the start of the municipal year and is available on the Members' Teams channel.
- 4.9 Town and Parish Council's must have an adopted Code of Conduct. Many Parish Council's in the Cherwell District have adopted the Oxfordshire Councils' model Code of Conduct 2022. This code was drafted by the Monitoring Officers of the principal authorities in Oxfordshire in 2022. It was adopted at the Annual Council meeting on 18 May 2022 as the Code of Conduct for Cherwell District Council Member.
- 4.10 In 2024/25 municipal year, 12 complaints of alleged breach of Code of Conduct were received by the Monitoring Officer. ten complaints were made against Councillors at Town/Parish Council's and two complaints were made against Councillors of Cherwell District Council. These complaints were assessed at the Initial Assessment stage in accordance with the Council's adopted arrangements.

Type of Council	Number of complainants	Number of complaints no breach of the code found so no further action	Number of complaints informal resolution suggested	Number of complaints not proceeded with/withdrawn

District	8	8	0	2
Town/Parish	5	5	0	0
TOTAL	13	13	0	2

- 4.11 In comparison to the previous years, see table below. The number of complaints at District level has increased. This is due to a number of complaints regarding the conduct of members at a specific planning committee meeting. None of these complaints progressed beyond the Initial Assessment process.

Comparison on the number of District and Town/Parish Council complaints received 2020/21 – 2025/26

Type of Council	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
District	0	3	5	6	2	8
Town/Parish	2	3	4	20	10	5

Points arising from complaints received

- 4.12 11 complaints were considered to have no further action taken. A trend in complaints received were in relation to posts or comments on social media by Members. A learning point for Members is to consider the language they use whilst using social media and to consider how posts/comments can be received by members of the public.

Comparison on action taken on complaints received 2020/21 – 2025/2026

Action	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Withdrawn/not progressed with	0	3	3	4	2	2
No further action	3	3	5	20	9	11
Informal resolution	0	0	1	2	1	0
Councillor had resigned before assessment so no further action						
Investigation	0	0	0	0	0	0

Register of Interests

- 4.13 Following scheduled elections, all elected Members of Cherwell District Council and Members of Parish Councils are required to complete and submit their Register of Interests form within 28 days of taking up office. These have been received for the May 2026 District elections and are published on the Council's website.
- 4.14 District Councillors are reminded to review their interests on a regular basis and to notify the Democratic Services Manager of any amendments.

- 4.15 Town and Parish Councillors are reminded via their Clerks to advise the Monitoring Officer of updates to their Register of Interest forms in order that compliance with the Localism Act 2011 is maintained. Clerks also ensure that councillors elected or co-opted outside of the scheduled election cycle complete and return to the Monitoring Officer's Register of Interest form within 28 days' of taking up office.

Gifts and Hospitality

- 4.16 The Gifts and Hospitality Protocol is incorporated into the Members Code of Conduct and is set out in Part 11 of the Constitution (Code of Conduct).
- 4.17 The Code states that a Councillor must register with the Monitoring Officer any gift or hospitality with an estimated value of at least £50 within 28 days of its receipt and register with the Monitoring Officer any significant gift or hospitality that they have been offered but have refused to accept.
- 4.18 In the municipal year 2024/25, two declarations of gifts or hospitality by Members were received by the Monitoring Officer. Members have been reminded of the need to declare any gifts or hospitality received in accordance with the adopted Code of Conduct.
- 4.19 Officers are also subject restrictions on those Gifts and Hospitality that are deemed to be acceptable under the revised employee Code of Conduct Policy effective 1 February 2023 following approval by the Personnel Committee on 31 January 2023. In the municipal year 2024/25, the Monitoring Officer received two declarations of gifts and hospitality by Officers.
- 4.20 The employee Code of Conduct, as well as the Council's anti-bribery policy, sets out that it is a criminal offence to offer, give, receive, or solicit something of value for the purpose of influencing the action of an official in the discharge of their public or legal duties.
- 4.21 The intention of the policy relating to gifts and hospitality is to ensure that the Council can demonstrate that no undue influence has been applied or could be said to have been applied by any resident, service user, supplier or anyone else dealing with the Council and its stewardship of public funds.

Local Government and Social Care Ombudsman (LGSCO) Complaints

- 4.22 The Monitoring Officer is responsible for the administration of complaints made to the Local Government and Social Care Ombudsman.
- 4.23 The LGSCO is the final stage for individual complaints about councils, all adult social care providers (including care homes and home care agencies) and some other organisations providing local public services. They are a free service provided to people who have completed all stages of the Council's own complaints procedure and remain unhappy with the outcome. The LGSCO have guidelines regarding what they can investigate. Complainants must have complained to the Council within 12 months of becoming aware of the matter and been directly affected by the matter resulting in 'personal injustice'. Not all complaints will be investigated, for example if the Ombudsman does not feel they will find fault regarding the Council. Further information is available at: lgo.org.uk

- 4.24 Each year, the LGSCO issues an Annual Review Report about each Council. This report attached at Appendix 1 details the complaints that were considered by the Ombudsman up to 31 March 2026. The website page outlining the complaints made to the LGSCO can be found [here](#).
- 4.25 For the period 1 April 2025 to 31 March 2026, 22 complaints and enquires against Cherwell District Council were submitted to the LGSCO, the compares to 7 for the period 1 April 2024 to 31 March 2025 and 10 for the period 1 April 2023 and 31 March 2024.
- 4.26 The number of complaints received by service area as categorised by the LGSCO for the period 1 April 2024 to 31 March 2025 are as follows:

By LGSCO Category	Number of complaints received by the LGSCO
Benefits & Tax	10
Planning & Development	5
Highways & Transport	2
Housing	2
Environmental Services & Public Protection & Regulation	2
Other	1
TOTAL	22

- 4.27 The LGSCO returned decisions on 10 complaints against Cherwell District Council for the period 1 April 2024 to 31 March 2025. It should be noted that decisions may relate to complaints made in the previous year 2023-2024, investigations may not have been completed on all complaints received during the 2024-2025 period therefore a decision would not have yet been received. The number of complaints received, and decisions made in the one-year period will not always correspond.
- 4.28 The complaint decisions received against Cherwell District Council were categorised by the LGSCO as follows:

By LGSCO Category	Number of complaint decisions by LGSCO
Upheld	1
Referred to the Council for resolution	3
Incomplete/invalid	2
Closed after initial inquires	5

- 4.29 The complaint that was upheld was categorised by the LGSCO as Council Tax. The LGSCO summarised that the Council admitted that there had been fault by issuing an incorrect council tax bill however the LGSCO advised that the Council had taken satisfactory action to remedy the fault, so no further action was taken.
- 4.30 As detailed in sections 4.25 and 4.26, the LGSCO received 22 complaints and enquiries against Cherwell District Council during 2025-2026. For information and comparison, the table below sets out the number of complaints and enquiries received by the LGSCO in the four preceding years.

LGSCO Category	2025/26	2024/25	2023/24	2022/23	2021/22
-----------------------	----------------	----------------	----------------	----------------	----------------

Planning and Development	5	4	5	2	8
Corporate Complaints (i.e. non-social care)	0	0	0	1	1
Environment Services & Public Protection & Regulation	2	1	3	2	2
Benefits & Tax	10	1	1	7	2
Highways & Transport	2	1	0	0	0
Housing	2	0	1	1	3
Other	1	0	0	0	0

- 4.31 For information, the following table sets out comparative data on the number of decisions in the preceding years.

LGSCO Decision	2025/2026	2024/25	2023/24	2022/23	2021/22
Complaints upheld	1	1	1	1	0
Complaints not upheld	1		0	1	1
Referred to the Council for resolution	0	2	3	4	4
Closed after initial Enquiries	10	5	5	7	9
Incomplete/Invalid	3	2	1	0	1
Total decisions	15	10	10	13	15

(* LGSCO stopped investigating existing cases between March and June 2020)

Information Governance

- 4.32 The Assistant Director of Law and Governance is responsible for the administration of information governance that includes the processing of freedom on information requests, subject access requests and handling of data breach incidents.
- 4.33 For the period of 1 April 2025 to 31 March 2026, 949 Freedom of Information / Environmental Information Regulation requests were received with 622 (65%) were responded to within the 20-day deadline.
- 4.34 33 subject access requests were received in the period of 1 April 2025 to 31 March 2026 and 18 (55%) of these requests were responded to within the 30 calendar day deadline.
- 4.35 The number of data breach incidents for the period of 1 April 2025 to 31 March 2026 are as follows:

Number of data breach incidents	97
Number reported to ICO	1
Internal reviews received	26
Information Commissioners Office appeals received	7

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 note the report and not to produce a report. There is no duty to produce this report however this report provides transparency regarding the functions of the Monitoring Officer.

6 Conclusion and Reasons for Recommendations

- 6.1 This report provides the Committee with information and relevant updates from the Monitoring Officer, including the Members Code of Conduct. It is imperative that members and officers set the ethical tone within the Council and model the behaviours that they expect of themselves and others.
- 6.2 Whilst there has been a higher number of complaints made against Members alleging a breach of the adopted code of conduct, less than a fifth were assessed to find a breach and this demonstrates that the standard of conduct is very good in the district.
- 6.3 The report also provides Members with information with regard to the number of complaints received by the Local Government and Social Care Ombudsman against the Council and the decisions regarding complaints.

Decision Information

Key Decision	No
Subject to Call in	No
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Local Government and Social Care Ombudsman Annual Report letter 2025/2026
Background Papers	None
Reference Papers	None
Report Author	Matthew Swinford, Democratic and Elections Officer

Report Author contact details	democracy@cherwell-dc.gov.uk , 01295 221534
Corporate Director Approval (unless Corporate Director or Statutory Officer report)	Report of the Monitoring Officer

20 May 2026

By email

Mr Stewart
Chief Executive
Cherwell District Council

Dear Mr Stewart

Annual Review letter 2025-26

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2026.

We recognise that local authorities continue to face significant pressures in delivering services to their communities. We hope the data and insight we share with you each year remains a useful tool for reflection and continuous improvement. Please consider it as part of your corporate governance processes.

[Your annual statistics are available here.](#)

In addition, you can find the detail of the decisions we have made about your Council, read reports we have issued, and view the service improvements your Council has agreed to make as a result of our investigations, as well as previous annual review letters.

We will write to organisations in July where there is exceptional practice or where we have concerns about complaint handling. Not all organisations will get a letter. If you do receive a letter it will be sent in advance of its publication on our website on 15 July 2026.

Supporting complaint and service improvement

We remain committed to supporting the sector to embed effective systems of redress. Where authorities are navigating reorganisation and devolution, we are ready to help ensure that robust complaint handling is built into new arrangements from the outset. Please do get in touch if your organisation would benefit from our advice and guidance.

Our [Complaint Handling Code](#), in force since April 2025, is now applied in our casework and offers structure and support to your local complaint system. Our training programme provides a flexible, expert-led route to building complaints capability across your teams, with courses open for individual delegates to book. Contact training@lgo.org.uk for more information.

Our Annual Review of Local Government Complaints will be published in July 2026, setting out the national picture of complaints, trends across service areas, and emerging systemic issues. We encourage you to read it alongside your own organisation's data.

Yours sincerely,



Amerdeep Clarke
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

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This report is public.	
Internal Audit Progress Report 2026/27	
Committee	Audit and Governance Committee
Date of Committee	30 September 2026
Portfolio Holder presenting the report	Portfolio Holder for Finance, Councillor David Hingley
Date Portfolio Holder agreed report	17 September 2026
Report of	Assistant Director of Finance, (S151 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.

1. Recommendations

The Audit and Governance Committee is recommended 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.

2. Executive Summary

- 2.1 The work of internal audit in local government is governed by the Global Internal Audit Standards in the UK Public Sector. This regime is made up of the Institute of Internal Auditors' Global Internal Audit Standards (including Topical Requirements), and the Application Note: Global Internal Audit Standards in the UK Public Sector.
- 2.2 In accordance with these standards, periodic reports on internal audit work are presented to this committee.
- 2.3 The committee is required to consider the progress and outcomes of internal audit work as part of its responsibility for overseeing the internal audit service. The report (contained in appendix 1) provides the information required by the committee to fulfil its oversight role.
- 2.4 Overall, the report shows that reasonable progress is being made in delivering the 2026/27 work programme. It includes outcomes from one audit which has been finalised since the June meeting of this committee.
- 2.5 The report updates the committee on the status of ongoing work, and sets out priorities for the remainder of the year. It also shows that a generally good level of progress is being made by the council to implement actions agreed in previous audit reports.

Implications & Impact Assessments

Implications		Commentary		
Finance		This is an information report on the progress made in delivering the 2026/27 internal audit work programme and does not have any financial implications. The work carried out by Veritau is within budget. Rachel Ainsworth, FBP (Resources), 16 th September 2026		
Legal		There are no legal implications associated with this report. Shiraz Sheikh, Assistant Director of Law, Governance and Monitoring Officer, 16 September 2026		
Risk Management		The council will be non-compliant with the GIAS if the performance of the internal audit function, and the results of its work, are not reported to the committee. This could result in external scrutiny and challenge. Celia Prado-Teeling, Performance & Insight Team Leader, 16 September 2026		
Impact Assessments		Positive	Neutral	Negative
Equality Impact				
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?			X	
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?			X	
Climate & Environmental Impact			X	
ICT & Digital Impact			X	
Data Impact			X	
Procurement & subsidy			X	

Council Priorities	This report cuts across all four of the council's priorities, as set out in its 2025-30 corporate strategy. Internal audit's contribution to these priorities is to provide independent, risk-based, assurance, advice, and insight relating to the council's systems of governance, risk management, and internal control. By doing so, internal audit supports the organisation to create the conditions to become a modern council inspiring and enabling positive, lasting change.
Human Resources	N/A
Property	N/A
Consultation & Engagement	No consultation has been required in the preparation of this report. The internal audit work programme, on which this report is based, was itself subject to consultation with senior management and with members of the Audit and Governance Committee.

Supporting Information

3. Background

- 3.1 The 2026/27 internal audit work programme was approved by the Audit and Governance Committee at its 18 March 2026 meeting.
- 3.2 To conform to professional standards, and the council's audit charter, the Head of Internal Audit must report periodically to this committee on the progress made against the internal audit work programme, and on the results of audit activities undertaken.
- 3.3 Appendix 1 to this report provides an update on progress made in delivering the 2026/27 internal audit work programme. This includes a summary of completed work, work currently in progress, and work scheduled for the remainder of the year. It also reports on outcomes from the follow-up of actions agreed in previous audit reports.

4. Details

- 4.1 The detailed progress report is included in appendix 1 – Internal Audit Progress Report 2026/27.

5. Alternative Options and Reasons for Rejection

- 5.1 The nature of this report is such that alternative options are not appropriate. To discharge its internal audit functions under the terms of reference for the Audit and Governance Committee, it is required to note the progress made in delivering the 2026/27 internal audit work programme.

6 Conclusion and Reasons for Recommendations

- 6.1 The Audit and Governance Committee is recommended to note the progress made in delivering the council's internal audit work programme. This is so that it can fulfil its responsibility for overseeing the work of internal audit. This responsibility is defined in the committee's terms of reference.

Decision Information

Key Decision	N/A
Subject to Call in	No
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Internal Audit Progress Report 2026/27
Background Papers	None
Reference Papers	Internal Audit Work Programme 2026/27
Report Author	Ed Lambert-Martin, Audit Manager (Veritau)
Report Author contact details	Ed.Lambert-Martin@veritau.co.uk 01904 552932
Executive Director Approval (unless Executive REP or Director or Statutory Officer report)	Assistant Director of Finance (Section 151 Officer), 17 September 2026

Internal Audit Progress Report 2026/27

Date: 30 September 2026

APPENDIX 1

CONTENTS

3	Background
3	Internal audit progress
4	Follow up
5	Annex A: Internal audit work in 2026/27
6	Annex B: Current audit priorities
7	Annex C: Summary of key issues from finalised audits
8	Annex D: Assurance engagement opinions and finding priorities
9	Annex E: Follow up of agreed audit actions



BACKGROUND

- 1 Internal audit provides independent and objective assurance and advice about the council's operations. It helps the organisation to achieve its overall objectives by bringing a systematic, disciplined approach to the evaluation and improvement of the effectiveness of risk management, control, and governance processes.
- 2 The work of internal audit is governed by the Accounts and Audit Regulations 2015, the council's internal audit charter, and relevant professional standards. These include the Global Internal Audit Standards and the Application Note: Global Internal Audit Standards in the UK Public Sector.
- 3 In accordance with professional standards, the Head of Internal Audit is required to report progress against the internal audit plan (the work programme) agreed by the Audit and Governance Committee, and to identify any emerging issues which need to be brought to the attention of the committee.
- 4 The internal audit work programme for 2026/27 was agreed by this committee on 18 March 2026.
- 5 Veritau has adopted a flexible approach to work programme development and delivery. Work to be undertaken during the year is kept under review to ensure that audit resources are deployed to the areas of greatest risk and importance to the council.
- 6 The purpose of this report is to update the committee on internal activity up to 11 September 2026.



INTERNAL AUDIT PROGRESS

- 7 A summary of internal audit work currently underway, as well as work finalised in the year to date, is included in annex A. Annex A also details other work completed by internal audit during the year.
- 8 Since our last report to this committee, one audit has been finalised. This was Section 106 Agreements.
- 9 The opinion for the Section 106 Agreements audit was limited assurance, and four significant findings were raised and actions have been agreed with management. It should be noted that issues had already been identified by management and action was in progress to address weaknesses at the time of the audit.
- 10 Seven audits are in progress. Three of these are substantially complete and we expect them to be reported soon. Two audits have recently entered the fieldwork stage and two more are at the planning stage.
- 11 The work programme, showing current priorities for internal audit work, is included at annex B. To support planning and scheduling during the year,

audits are assigned to one of three prioritisation categories: 'do now', 'do next', 'do later'. The 'do now' audits are those that are in progress (i.e. as shown in annex A). Annex B therefore shows audits currently scheduled for delivery in quarters three and four.

- 12 Annex C summarises the key findings from the Section 106 Agreements audit. It includes actions agreed with officers to address identified control weaknesses.
- 13 Annex D lists our current definitions for finding priorities and overall assurance levels.

FOLLOW UP

- 14 All actions agreed with services as a result of internal audit work are followed up to ensure that underlying control weaknesses have been addressed. As a result of this work, we are generally satisfied that sufficient progress is being made to address the control weaknesses identified in previous audits.
- 15 A summary of the current status of follow up activity is included at annex E.

ANNEX A: INTERNAL AUDIT WORK IN 2026/27

Final reports issued

Audit	Reported to Committee	Opinion
Licensing	June 2026	Reasonable Assurance
Section 106 Agreements	September 2026	Limited Assurance

Audits in progress

Audit	Status
LATCO governance: Crown House and Graven Hill	Fieldwork complete
Project management: Bicester Market Square	Fieldwork complete
Procurement Act compliance	Fieldwork complete
IT audit – user access	Fieldwork in progress
Overtime	Fieldwork in progress
Purchasing cards and expenses	Planning
Climate action plan	Planning

Other work completed in 2026/27

Internal audit work has been undertaken in other areas during the year, including those listed below.

- ▲ Follow up of agreed actions, including preparation of regular reports to Corporate Leadership Team (CLT).
- ▲ Attendance at, and support to, CLT, Corporate Oversight Governance Group, and the Statutory Officers' Group.
- ▲ Contribution to the council's governance dashboard.
- ▲ Contribution to the council's Annual Governance Statement and Local Code of Corporate Governance.
- ▲ Representing the council in the audit part of the LGR finance workstream.

ANNEX B: CURRENT AUDIT PRIORITIES

Audit / Engagement	Rationale
Category 2 (do next)	
Property asset management: Castle Quay	Property asset management identified as priority area through discussion with senior management and Castle Quay is particularly high profile and important to the council.
Information governance	Provides coverage of key assurance area. Identified in previous years but deferred due to ongoing work in the area and other audit priorities. Very wide area of work so discussions to take place with officers to define scope and objectives.
Category 3 (do later)	
Business continuity	Key risk on leadership risk register and important area for assurance. Identified as priority through discussion with senior management.
IT audit – Disaster recovery	Key area for effective risk management of cyber security. Not directly related but complimentary to business continuity work. Identified as priority through discussion with IT management.

ANNEX C: SUMMARY OF KEY ISSUES FROM AUDITS FINALISED SINCE THE LAST REPORT TO THE COMMITTEE

System/area (month issued)	Opinion	Area reviewed	Comments / Issues identified	Management actions agreed
Section 106 agreements	Limited Assurance	A review of arrangements for monitoring Section 106 agreements, including the recording and tracking of developer obligations, and collection of contributions due to the council.	The review found that officers were actively undertaking a programme of work to improve Section 106 monitoring arrangements and had introduced revised monitoring templates. However, significant weaknesses were identified in records management, data quality, and the completeness of monitoring information. The council could not readily demonstrate the status of all obligations, triggers, and outstanding contributions, and there was no comprehensive system providing a complete overview of agreements. Improvements are required to strengthen governance, data integrity, monitoring, and assurance that all developer contributions due are identified and collected promptly.	Ongoing review and transfer of all Section 106 agreements into revised monitoring workbooks. Active and historic sites will be prioritised and data quality checks undertaken to confirm obligations, triggers, and payments are complete and accurate. A master monitoring spreadsheet will be introduced to record trigger dates, invoice details, payment status, and provide improved oversight of contributions due and collected.

ANNEX D: ASSURANCE ENGAGEMENT OPINIONS AND FINDING PRIORITIES

Audit opinions

Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit. Our overall audit opinion is based on four grades of opinion, as set out below.

Opinion	Assessment of internal control
Substantial assurance	Overall, good management of risk with few weaknesses identified. An effective control environment is in operation but there is scope for further improvement in the areas identified.
Reasonable assurance	Overall, satisfactory management of risk with a number of weaknesses identified. An acceptable control environment is in operation but there are a number of improvements that could be made.
Limited assurance	Overall, poor management of risk with significant control weaknesses in key areas and major improvements required before an effective control environment will be in operation.
No assurance	Overall, there is a fundamental failure in control and risks are not being effectively managed. A number of key areas require substantial improvement to protect the system from error and abuse.

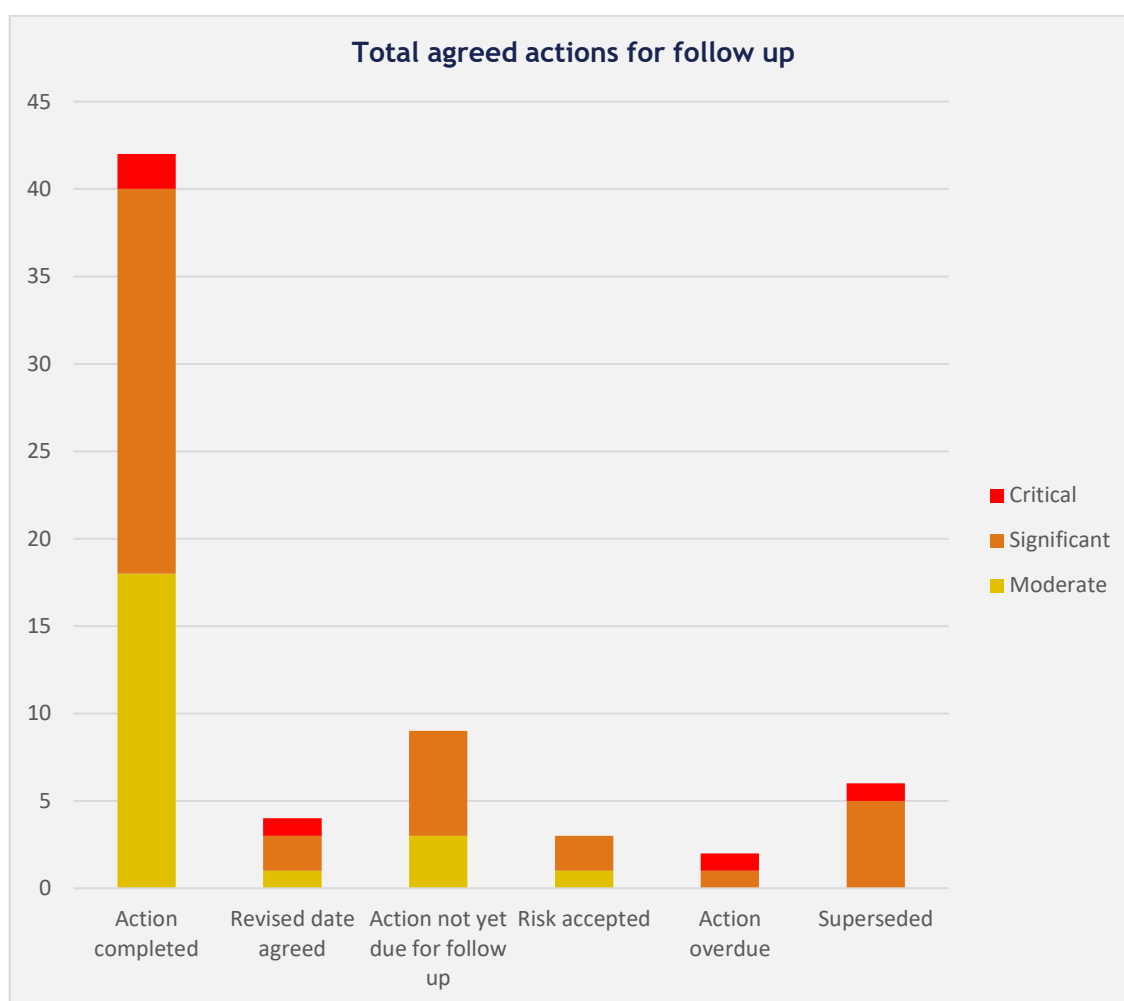
Finding ratings

Critical	A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management.
Significant	A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.
Moderate	The system objectives are not exposed to significant risk, but the issue merits attention by management.
Opportunity	There is an opportunity for improvement in efficiency or outcomes but the system objectives are not exposed to risk.

ANNEX E: FOLLOW UP OF AGREED AUDIT ACTIONS

- 1 In figure 1, below, the status of agreed actions from follow-up activity undertaken for the twelve months up to 11 September 2026 is shown. Actions have been categorised by the rating of the finding from which they were raised (i.e. from a scale of opportunity to critical – see annex D for definitions).
- 2 For clarity, figure 1 is showing the results of all actions followed up between 12 September 2025 and 11 September 2026, regardless of when they were originally due (i.e. it may include actions which fell due prior to the reporting period but which are still being followed up).
- 3 It also shows the number of actions which have been agreed in finalised audits but which have either (a) not yet fallen due, so have not been followed up or (b) which have been followed up and a revised completion date has been agreed.

Figure 1: Total actions for follow up in last twelve months

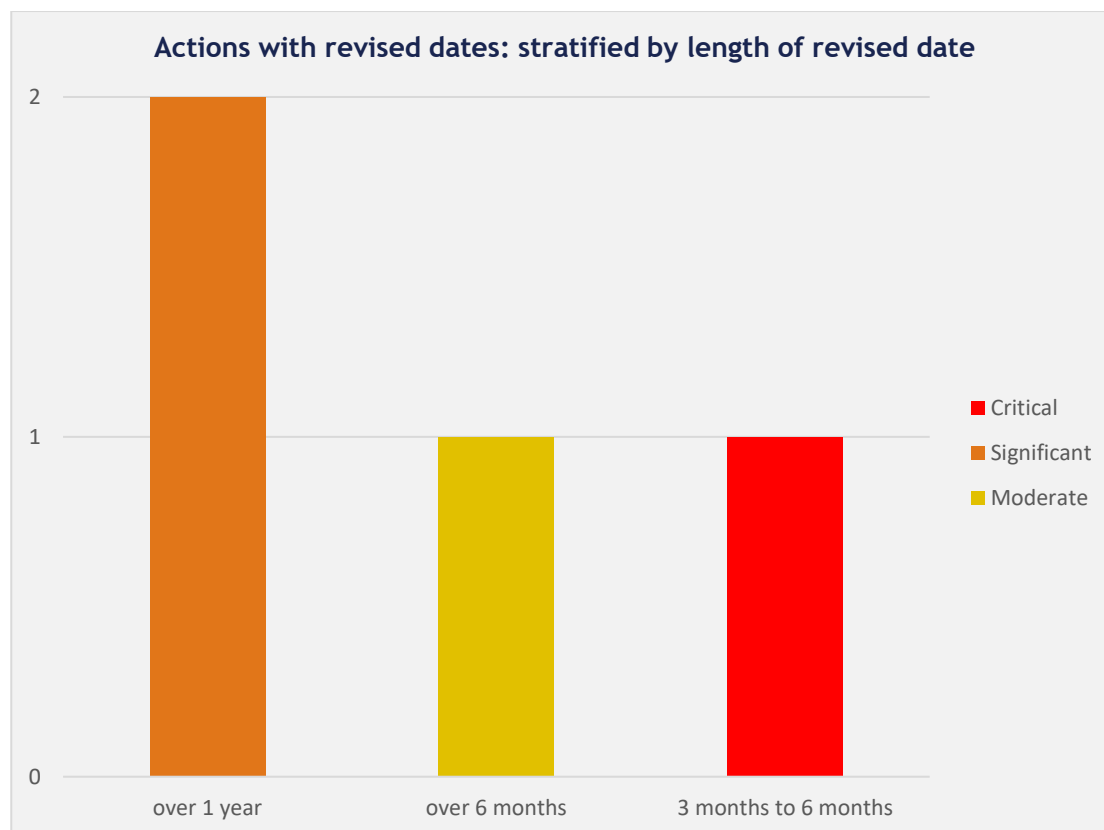


- 4 A total of 57 agreed actions have required follow up this year¹. Of these, 42 (74%) have been satisfactorily implemented.
- 5 Three actions have been marked as risk accepted². The risk accepted status is used when senior management has decided to accept the risk of not completing the action.
- 6 Six actions have been superseded. These related to the original Utilities management audit. A follow-up audit was completed by Veritau and a new approach to improve utilities management was being taken. A new action was agreed with management as part of this work and resulted in some of the original actions being superseded.
- 7 Four actions have had their original implementation timescale extended (i.e. a revised date has been agreed with the action owner). These relate to the following audits:
 - ▲ Governance and decision making
 - ▲ Procurement compliance
 - ▲ Utilities management
- 8 We agree revised dates where the delay in addressing an issue will not lead to unacceptable exposure to risk and where the delays may be unavoidable. However, the committee should be aware that lengthy or continued revised dates do inevitably lead to a degree of risk exposure to the council
- 9 Figure 2, on the following page, groups agreed actions by how far from the original implementation date the revised date has been set, and the priority of the action.
- 10 From figure 2, the committee can see that three actions have been revised by over six months from the original implementation date and one action has been revised for between three to six months from the original implementation date.
- 11 One critical action (relating to Utilities management) has been revised. A report on the options for utility contract renewals is due to be taken to the Executive team in September.

¹ A further 8 agreed actions are not due for follow up at the time of reporting.

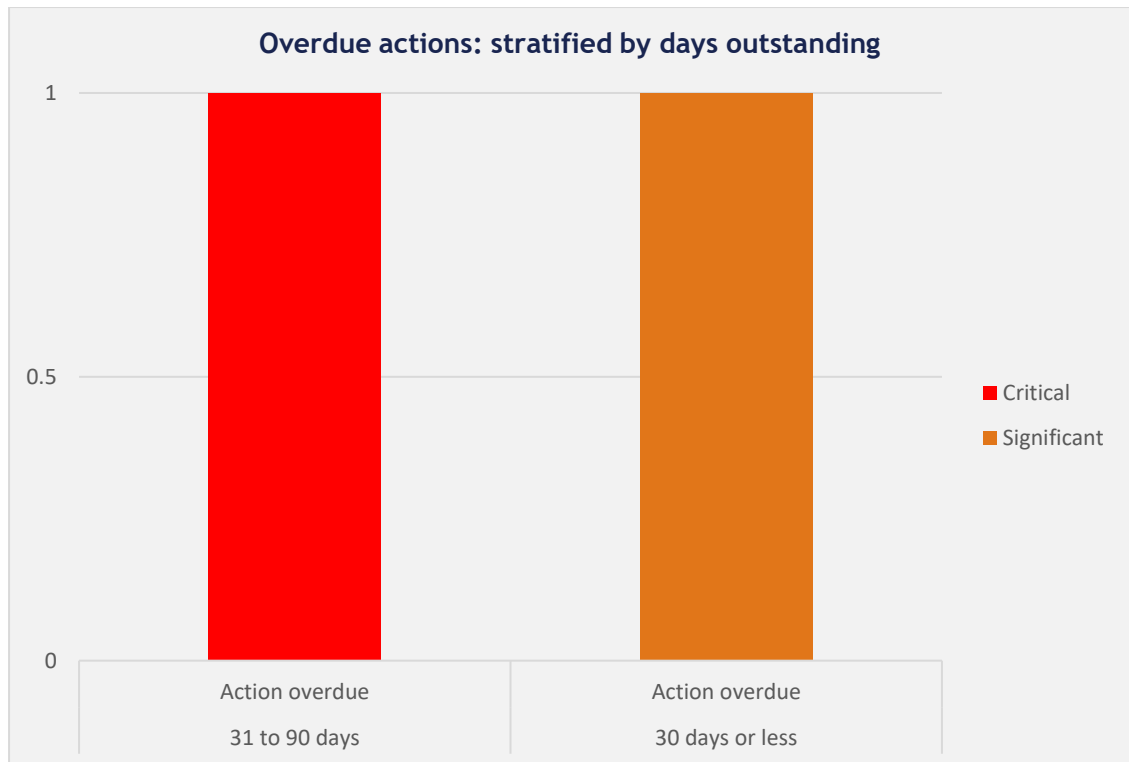
² These relate to frequency of emissions monitoring and reporting from the 2022/23 Climate audit, which officers have identified as not being in line with standard practice or being realistic to implement. Annual monitoring and reporting does remain in place.

Figure 2: Length of revised dates for action implementation



- 12 At the time of reporting, 2 agreed actions are overdue. These are show in figure 3, on the following page, and relate to the following audits:
- ▲ PCI DSS (Payment card industry data security standard)
 - ▲ IT asset management
- 13 Actions are categorised as overdue when the implementation date (either original or revised) has passed, and we have not had a response from the action owner to confirm completion.
- 14 One of the overdue actions is rated critical (PCI DSS). This action is dependent on implementation of a new system, Netcall, which is PCI compliant. This is due to go live soon. The other overdue action relates to IT asset management. It was due to be implemented by 31 August 2026, so has only just become overdue. Progress has been made, with a new procedure for asset lifecycle management having been introduced with new fields; the asset register just needs updating to include the new fields. Due to the progress and responses from officers we have no concerns regarding the completion of this action and expect completion to be confirmed soon.

Figure 3: Length of time actions have been overdue



This report is public	
Counter Fraud Progress Report 2026/27	
Committee	Audit and Governance Committee
Date of Committee	30 September 2026
Portfolio Holder presenting the report	Portfolio Holder for Finance, Councillor David Hingley
Date Portfolio Holder agreed report	14 September 2026
Report of	Assistant Director of Finance (S151), Michael Furness

Purpose of report

This report presents and update to the counter fraud work undertaken in 2026/27.

1. Recommendations

The Audit and Governance Committee resolves to:

- 1.1 Note the counter fraud progress report.

2. Executive Summary

- 2.1 The council's counter fraud service is delivered by Veritau. The counter fraud progress report (contained in appendix 1) should be noted by this committee as part of its responsibility for monitoring the counter fraud strategy, actions and resources.

Implications & Impact Assessments

Implications	Commentary
Finance	This is an information report on the progress of counter fraud activity and does not have any financial implications. The work carried out by Veritau is within budget. Rachel Ainsworth FBP (Resources) 16th September 2026
Legal	There are no legal implications arising directly as a result of this report. The Appendix notes that active training is being provided and refers to our requirements under the Local Government Transparency Code 2015 to publish annual data in relation to counter fraud work. This report helps us to comply with these requirements. The report notes that the Council is actively pursuing measures to investigate and counter fraud and lists the number of incidents which have been reported.

	Shiraz Sheikh, Assistant Director of Law, Governance and Monitoring Officer, 16 September 2026			
Risk Management	There are no risk implications rising directly from this report. Celia Prado-Teeling, Performance & Insight Team Leader, 16 September 2026			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact				N/A
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		
Climate & Environmental Impact		X		
ICT & Digital Impact		X		
Data Impact		X		
Procurement & subsidy		X		
Council Priorities	This report supports the priorities set out in the 2026/27 business plan. The counter fraud team seeks to protect council income and assets so they can help fund the objectives of the business plan. The team also supports the council's specific goal to reduce crime which forms part of its overall goal to promote healthy, resilient, and engaged communities.			
Human Resources	N/A			
Property	N/A			
Consultation & Engagement	No consultation has been required in the preparation of this report.			

Supporting Information

3. Background

- 3.1 Fraud is a significant risk to the public sector, and the estimated annual losses in the United Kingdom are as high as £81 billion. Veritau delivers the Council's counter fraud service, which helps mitigate fraud risk by investigating allegations of fraud and taking appropriate action where necessary. The service also supports the Council through preventative measures such as staff training and awareness campaigns.

4. Details

- 4.1 The counter fraud progress report in appendix 1 details counter fraud work undertaken between 1 April 2026 and 31 August 2026.
- 4.2 Work undertaken includes:
- Proactive fraud prevention work, such as fraud awareness training and communication with council officers regarding fraud risks.
 - Receiving referrals of suspected fraud and conducting investigations.
 - Representing the council in working with wider counter fraud networks and central government departments.

5. Alternative Options and Reasons for Rejection

- 5.1 The nature of this report is such that alternative options are not appropriate.

6 Conclusion and Reasons for Recommendations

- 6.1 The Audit and Governance Committee is recommended to note the counter fraud progress report. This is so that it can fulfil its responsibility for monitoring the counter fraud strategy, actions and resources. This responsibility is defined in the committee's terms of reference.

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	Counter Fraud Progress Report
Background Papers	None
Reference Papers	None
Report Author	Stuart Limb, Corporate Investigations Manager (Veritau)
Report Author contact details	Stuart.Limb@veritau.co.uk 01904 555652
Executive Director Approval (unless Executive Director or Statutory Officer report)	Assistant Director of Finance (Section 151 Officer), 17 September 2026

Counter Fraud Progress Report 2026/27

Date: 30 September 2026

APPENDIX 1

CONTENTS

- 3** Background
- 3** Counter Fraud Management
- 4** Multi-Agency Work
- 4** Investigative Work



Background

- 1 Fraud is a significant risk to the public sector. Fraud is the most common offence in the UK, accounting for 41% of all crime¹. The National Audit Office estimates that fraud and error cost the taxpayer between £55 and £81 billion in 2023/24 and that only a fraction of this was detected². Financial loss due to fraud can reduce a council's ability to support public services and cause reputational damage.
- 2 Veritau provides a corporate fraud service to Cherwell District Council which aims to prevent, detect and deter fraud and related criminality. We use qualified criminal investigators to support departments with fraud prevention, proactively identify issues through data matching exercises, and investigate suspected fraud. To deter fraud, offenders face a range of outcomes, including prosecution in the most serious cases.
- 3 The counter fraud team also plans and takes part in counter fraud campaigns (eg the National Fraud Initiative), undertakes fraud awareness activities with staff and the public, and maintains and updates the Council's counter fraud framework.
- 4 This report provides the Governance & Audit Committee with a summary of counter fraud activity undertaken by Veritau in 2026/27.



COUNTER FRAUD MANAGEMENT

- 5 Veritau has continued to provide fraud awareness training across Cherwell District Council. Training was provided to the Procurement team in May 2026. This was well received and the Procurement team asked for the training to be delivered to approximately 80 further staff and managers in late June. This will help reduce the risk of procurement fraud and help staff be aware of fraud risks in procurement. All staff have a responsibility to be aware of fraud and report any suspicion to the fraud team.
- 6 In May Veritau liaised with colleagues in Parking Services, to share information about a scam that was appearing across the UK. The scammers send text messages to members of the public informing them that they had an unpaid Penalty Charge Notice (PCN) to pay. The link directs recipients to a website designed to imitate Gov.uk, where payment is requested. This is a national scam affecting all the councils Veritau works with. Cherwell, like other councils, does not issue PCNs via text message. Where our team becomes aware of these issues, we speak to relevant departments and provide information for the council's websites and communications teams.

¹ [Progress combatting fraud \(Forty-Third Report of Session 2022-23\)](#), Public Accounts Committee, House of Commons, published March 2023.

² [An overview of the impact of fraud and error on public funds](#), National Audit Office, published November 2024.

- 7 Veritau shares alerts on fraud threats identified by partners in the counter fraud community, including the National Anti-Fraud Network (NAFN). When Veritau identifies threats that could affect other local authorities, a threat report is made so all NAFN members are aware. Recent alerts from NAFN have included details of fraudulent applications to crisis and resilience funds and concerns about a website advertising local authority job vacancies that is believed to be harvesting personal information rather than sending applications to the prospective employers.
- 8 The Local Government Transparency Code 2015 requires councils to publish annual data on counter fraud work. Veritau provided officers with the relevant data for work completed in 2025/26 which the Council is required to publish.



MULTI-AGENCY WORK

- 9 The National Fraud Initiative (NFI) is a large-scale data matching programme that involves all councils and other public sector bodies in the UK. The work of the NFI is overseen by the Public Sector Fraud Authority (PSFA) and it runs every two years. The 2026/27 exercise will begin in October when a range of datasets will be uploaded to the PSFA for data matching. The results are expected in late 2026 and early 2027.
- 10 In line with the Local Audit and Accountability Act 2015, the PSFA has recently consulted with local government about changes to the National Fraud Initiative. They recently sought views about a proposed 50% increase in fees (from £4040 to £6045 for unitary authorities) which is in part justified by a new proactive tool which will allow councils to directly access HMRC data.
- 11 Veritau continues to attend the Midlands Counties Fraud group to represent the authority and to ensure that any emerging fraud risks at other councils are taken into account and to share best practice with peers. In May Veritau represented Cherwell at a Local Government Review working group meeting in Oxford.
- 12 As part of the Department for Work and Pension's (DWP) arrangements for investigating Housing Benefit offences, the counter fraud team regularly responds to DWP information requests, known as LAIEFs. Since April 2026, the team has responded to 2 LAIEF requests.
- 13 In circumstances where a resident is awarded support by both the Council and DWP, the counter fraud team can jointly investigate fraud cases. One joint-investigation is in progress. This concerns an allegation that a resident has undeclared income and employment.



INVESTIGATIVE WORK

- 14 Between 1 April and 31 August 2026, the service logged 67 referrals of suspected fraud. Twenty one investigations have been completed this year and there are currently 27 cases under investigation, including cases

carried forward from previous years. To date £21,500 of fraud and error overpayments has been repaid to the council.

- 15 Since 1 April, there have been 4 warnings issued in respect of fraud offences and one internal case relating to suspected false overtime claims concluded after the employee resigned before a disciplinary hearing could take place.

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This report is public	
External Audit Reports 2025/26	
Committee	Audit and Governance Committee
Date of Committee	30 September 2026
Portfolio Holder presenting the report	Councillor David Hingley, Portfolio Holder for Finance
Date Portfolio Holder agreed report	21 September 2026
Report of	Assistant Director of Finance (Section 151 Officer) Michael Furness

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.

1. 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)
- 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.

2. Executive Summary

- 2.1 The draft 2025/26 accounts were published in June 2026 and reported to the committee at its meeting in July 2026. The audit of the 2025/26 statement of accounts by the council's auditors, Bishop Fleming, began in August. The auditors, with the support of officers, have made good progress and both are confident that the accounts will be finalised by the backstop date for 2025/26 accounts stipulated by government of 31 January 2027 (please see Appendix 4 for frequently asked questions about the audit backlog and backstop dates).
- 2.2 The Letter of Representation is an important part of the audit process whereby the Council, via the Section 151 Officer provides representations around the operation of the Council that allows and helps the auditors to form their opinion as to whether the financial statements give a true and fair view. A draft of the letter for 2025/26 has been provided by the auditors and is found at Appendix 3.
- 2.3 The next meeting of the Audit and Governance Committee is in November 2026 but, as audit of the 2025/26 statement of accounts is very nearly ready to be finalised, the committee is asked to delegate authority to the S151 Officer and the Chair of the committee (or the Deputy Chair in the Chair's absence) to do so rather than wait until very near the backstop deadline.

Implications & Impact Assessments

Implications	Commentary			
Finance	There are no finance implications arising directly from this report. Joanne Kaye, Head of Finance (Deputy S151), 17/09/2026			
Legal	The obligations in law are as set out in the report and there are no legal implications in connection with this report. Denzil Turbervill, Head of Legal Services 17/09/2026			
Risk Management	There are no risk implications arising directly from this report. Celia Prado-Teeling, Performance Team Leader, 17/09/2026			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact		x		There is no impact to equality as a direct consequence of this report. Celia Prado-Teeling, Performance Team Leader, 17/09/2026
A Are there any aspects of the proposed decision,		x		N/A

including how it is delivered or 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 The draft statement of accounts for 2025/26 were noted by the committee at its meeting in July 2026.

4. Details

- 4.1 External Audit undertakes its work in line with the Local Audit and Accountability Act 2014, the National Audit Office's 2024 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments Ltd and auditing standards.

- 4.2 The Audit Completion Report (Appendix 1) summarises the audit conclusions, highlights the key findings arising from the auditors' work and details a number of points that they would like to discuss further with council officers. It sets out the methodology, approach and timescales that Bishop Fleming has taken in relation to undertaking the work required for the audit of the Statement of Accounts 2025/26.
- 4.3 Section 4 covers the areas of audit risk that were identified in the Audit Plan presented to the committee at its meeting in March 2025. There are currently no issues to report.
- 4.4 Section 5 covers other audit and financial reporting matters. There is one prior year adjustment to the group balance sheet required to reflect the consolidation of an entry made between draft and final during the 2024/25 audit. The auditors have identified that the loan early redemption discount which we received has been included on the incorrect line within the Comprehensive Income and Expenditure Statement. The final matter in this section is in relation to implementation of the new requirements for the council around valuation of assets.
- 4.5 Section 6 covers audit adjustments between the published draft accounts and the expected final statement of accounts. Audit adjustments fall into three categories:
- Adjusted Prior Year – currently one (mentioned in section 4.4 above)
 - Adjusted – currently two (including the one mentioned in section 4.4 above)
 - Misclassifications – currently five
 - Unadjusted - There are currently no unadjusted items
 - Prior year unadjusted misstatements – listed but no impact on the 25/26 audit
- 4.5 Section 7 covers internal controls. Several issues were raised with officers during the audit, all of which have been discussed, and management responses have been provided.
- 4.6 The draft Auditor's Annual Report (Appendix 2) summarises the work that they have completed for the council for the year ended 31 March 2026. The Draft Audit Opinion sets out the overall assessment of the Statement of Accounts produced. The draft opinion is a qualified opinion, which was expected due to the issues discussed in Appendix 2 in relation to the audit backlog, and is an improvement on the disclaimed opinion given in the previous two audits. The council can reasonably expect, all being well with the audit, to be in a position to receive an unqualified opinion on its 2026/27 accounts as the auditors should have gained assurance over all aspects of the council's balances.
- 4.7 This opinion is not a reflection on the quality of the council's accounts but has arisen due to the auditors' inability to rely upon opening balances following the lack of substantial audit work undertaken on the 2022/23 accounts. This draft opinion is subject to completion of the outstanding matters laid out in Section 5.
- 4.8 The Auditor's Annual Report also provides their opinion on the council's value for money. This year, the auditors concluded that there are no significant weaknesses identified in relation to financial sustainability and governance. However, they identified a significant weakness in relation to Improving economy, efficiency and effectiveness as a result of the designation of the local planning authority by government in respect of applications for planning permission for major development. The council's response can be found in Section 8 of Appendix 2.

5. Alternative Options and Reasons for Rejection

5.1 None.

6 Conclusion and Reasons for Recommendations

6.1 The Audit and Governance Committee is invited to note the two reports provided by the council's auditors as we approach the end of the audit. They are also invited to note the draft letter of representation and approve delegated authority to the S151 Officer and Chair of the committee to finalise the accounts as soon as possible.

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	Audit Completion Report 2025/26
Appendix 2	Draft Auditor's Annual Report 2025/26
Appendix 3	Draft Letter of Representation 2025/26
Appendix 4	Audit Backlog FAQ
Background Papers	None
Reference Papers	None
Report Author	Mary Denedo, Strategic Finance Business Partner
Report Author contact details	Mary.Denedo@cherwell-dc.gov.uk, 01295 227941
Executive Director Approval (unless Executive Director or Statutory Officer report)	Report of Statutory Officer, Section 151 Officer

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For the year ended 31 March 2026



Date: 21 September 2026

Audit and Governance Committee
Cherwell District Council
39 Castle Quay
Banbury
OX16 5FD

Dear Sirs and Madams

Cherwell District Council – Audit Completion Report

We are pleased to attach our Audit Completion Report. This report summarises our audit conclusions, highlights the key findings arising from our work and details a number of points that we would like to discuss further with you.

We have initially discussed the contents of our report with management and incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Council and should not be shared with anyone beyond the Council without our prior approval.

We would like to take this opportunity to thank the finance team for the co-operation and assistance afforded to us during the course of the audit.

Kind regards

Yours faithfully

A handwritten signature in black ink that reads "Bishop Fleming Audit Limited". The script is cursive and fluid.

Bishop Fleming Audit Limited

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Appendices

1. Letter of representation
2. Required communications with the Audit and Governance Committee

1. Executive summary

Status of audit

The scope of our work is set in accordance with the National Audit Office's Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Council at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Our audit is largely complete, however, is subject to the resolution of certain outstanding queries outlined in section 2. Subject to the satisfactory finalisation of these points, we anticipate issuing a qualified opinion due to the lack of assurance over comparative figures arising from the previous disclaimed opinions, but the potential effects on the final statements are not deemed to be pervasive.

Key audit issues

Within our Audit Plan which was presented to the Audit and Governance Committee in March 2026, we outlined a number of risks that we considered to be of particular significance to the audit. Our plan also detailed our planned approach for addressing each of these risks.

The specific significant risks highlighted were as follows:

- Management override of controls;
- Valuation of land and buildings;
- Valuation of investment properties; and
- Valuation of the pension fund net liability.

In addition to the risks identified in the Audit Plan, we also highlighted a further significant risk relating to the group accounts:

- Risk of fraud in revenue recognition in relation to the income in the Graven Hill Village Development Company Limited.

Our audit work is still ongoing in some of these areas and is further detailed in section 4 of this report.

We also completed procedures in relation to building back assurance over the disclaimed balances from 2024/2025. Further details are set out in section 8.

Audit Adjustments

During the course of our work, adjustments were identified and, on agreement of management, were adjusted in the financial statements.

Further adjustments were proposed but not made, as those charged with governance do not consider them to be material to the financial statements. We accept this explanation.

Full details of the adjustments identified are included in section 0 to this report.

Management Letter Points and Internal Control Matters

A number of control points were identified during the course of our work and these are further detailed in section 7 to this report. Of the matters noted, none are considered to have an important effect on your system of internal control.

Value for Money

We are also required to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026. The Code requires us to report on the Council's arrangements under three specified reporting criteria:

- Financial sustainability – how the Council plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Council ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness – how the Council uses information about its costs and performance to improve the way it manages and delivers its services.

Our work has identified one significant weakness; see section 8 for more details. The results of the Value for Money work are reported separately in our Auditor's Annual Report.

Independence

The FRC Ethical Standard and ISA 260 requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our independence and objectivity. The aim of these communications is to ensure full and fair disclosure by us to those charged with governance on matters in which you have an interest.

We are not aware of any relationships that, in our professional judgment, may reasonably be thought to bear on our independence or the objectivity of the audit engagement team.

We confirm that in our professional judgment, Bishop Fleming is independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement partner and audit staff has not been compromised.

We consider that our independence in this context is a matter that should be reviewed by both you and ourselves. It is therefore important that you consider the facts of which you are aware and come to a view. Should you have any specific matters that you wish to discuss, please contact us.

2. Introduction

Responsibilities of the audited body

The audited body is responsible for the preparation of the financial statements and for making available to us all the information and explanations we consider necessary. Therefore, it is essential that it confirms that our understanding of all matters referred to in this report are appropriate, having regard to its knowledge of the particular circumstances.

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements of Cherwell District Council.

In consequence, our work did not encompass a detailed review of all aspects of the system and controls and cannot be relied upon necessarily to disclose possible frauds or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might reveal.

Materiality

In carrying out our audit work we have considered whether the financial statements are free from 'material misstatement'. Materiality is an expression of the relative significance of a particular matter in context of the financial statements as a whole.

In general, misstatements, including omissions, are considered to be material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The assessment of whether a misstatement is material in the context of the financial statements is a matter of professional judgement and will have regard to both the size and the nature of the misstatement, or a combination of both. It is also affected by our perception of the financial information needs of users of the financial statements.

	Basis of materiality	Amount
Cherwell District Council - Group	2% of gross expenditure	£2,324k
Cherwell District Council	2% of gross expenditure	£1,955k

The level of materiality in our Audit Plan was based on the prior year audited financial statements. Therefore, we have updated materiality to reflect the actual figures reported in the 2025/26 draft statement of accounts.

Anticipated audit report

The Council's financial statements for 2024/25 were given a disclaimed audit opinion due to lack of assurance over the opening balances, assets not revalued in 2023/24 & 2024/25 and reserves balances

There is a lack of sufficient, appropriate evidence over comparative figures, due to previous disclaimed opinions, but the potential effects on the final statements are not deemed to be pervasive. As a result, we plan to issue a qualified opinion on the financial statements of the Council for the year ended 31 March 2026.

It is then expected that we will issue the Council with an unqualified opinion in 2026/27. See section 8 for more details.

Letter of Representation

The draft letter of representation is attached at Appendix 1.

Update on our planned approach

Our audit work was carried out in accordance with our Audit Plan in response to the perceived audit risks. No matters were identified which required us to change our approach and no additional risks were identified.

Our audit is substantially complete although we are finalising our procedures in the following areas:

- PPE Valuations – receipt and review of responses from the valuer to additional queries
- Completion of build back assurance work
- Receipt and consideration of the assurance letter from the pension fund auditor
- Completion of group audit procedures
- Final senior review of workings papers and the accounts.

We will also need to complete the following tasks as part of our usual completion procedures:

- Consideration of any post balance sheet events prior to opinion being issued
- Final review of the financial statements
- Confirmation of the approval of the financial statements by the Council
- Receipt of the signed management representation letter.

Confidentiality

This document is strictly confidential and although it has been made available to those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the Council arising under the Local Audit and Accountability Act 2014 (the Act) and from the Code. The contents of this report should not be disclosed to third parties without our prior written consent.

3. Accounts and audit process

The preparation of the financial statements is a vital process for the management of the Council and one which should be performed on a timely basis. We met with senior officers as part of our planning work to discuss how we would work together to make the audit process effective.

We discussed key accounting issues early, so they could be considered before the audit commenced.

	2025	2026
Readiness for audit		
Quality of financial statements		
Accuracy of financial records		
Quality of working papers		
Availability of Staff		

Key (Impact on audit approach)

None or limited impact (Green)	
Some impact (Amber)	
Significant impact (Red)	

We invested significant time into the audit running as smoothly as possible. At the start of the audit, we held planning meetings with the finance team. During the final audit, we had daily calls with the wider finance team in addition to our key contact. As a result of the investment made by both parties, the audit has proceeded smoothly. We are keen to continually improve our service and the effectiveness of the process and, therefore, will hold a debrief discussion with management to identify areas where this might be possible.

Readiness for audit

We were provided with a copy of the draft financial statements in line with the timetable agreed before the start of the audit and as outlined in our Audit Plan.

Information requested during the onsite fieldwork was generally provided promptly to our staff. This enabled the core audit work to progress smoothly.

Quality of financial statements

The quality of the draft financial statements provided for audit was generally very good. The draft statements included £13m within directorate income in the Consolidated Income and Expenditure Account that related to the discount on the early repayment of a PWLB loan in the year. This should have been shown within financing and investment income but also excluded £1.5m of the discount. This is a complex accounting area, and it has not impacted on our rating on the quality of the financial statements. See sections 5 and 6 for more details.

Accuracy of financial records

The majority of the underlying financial records were accurate, agreed to the information provided in the audit file and were easy to understand.

Quality of working papers

The quality of the working papers and supporting evidence provided by the finance team was very good.

Availability of Staff

Key members of the finance team made themselves available to us throughout the audit where needed. We were kept informed of any instances when staff were not available through a schedule of annual leave which was provided at the start of the audit.

4. Audit risks

Significant risks:

Management override of controls	
Significant Risk We are required by auditing standards (ISA 240) to consider fraud and management override of controls to be a significant risk for all audits as no matter how strong a control environment, there is the potential for controls to be overridden or bypassed.	Work done and conclusion To address this risk, we have: • reviewed the reasonableness of accounting estimates and critical judgements made by management; • tested journals with a material impact on the results for the year; and • considered a sample of other journals with key risk attributes. In testing journals, we used data analytics tools to interrogate the whole population of journals posted in the year and focus on those with key risk factors. We have not identified any material errors from our work carried out.

Significant Risk

There is a risk over the valuation of land and buildings due to the high degree of estimation uncertainty, and judgements involved in build valuations.

Work done and conclusion

To address this risk, we have:

- held early discussions with key officers within the Council to ascertain how the Code changes required are being implemented and whether proposed actions are in line with the guidance;
- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the valuer and the valuer's skills and expertise, in order to determine if we can rely on the management expert;
- written to the valuer to confirm the basis on which the valuation was carried out;
- confirmed that the basis of valuation for assets valued in year is appropriate based on their usage;
- reviewed the appropriateness of assumptions used in the valuation of land and buildings. For assets not formally revalued in the year we assessed the indices used to value these up the year end date;
- reviewed accuracy and completeness of information provided to the valuer, such as floor areas;
- tested a sample of revaluations made during the year to ensure that they have been input correctly into the Council's asset register; and
- formed our own expectations regarding the movement in property values and comparing this to the valuations reflected in the Council's financial statements, following up valuation movements that appear unusual.
- for assets not formally revalued in the year, reviewed the indices selected by the Council to ensure they are:
 - verifiable;
 - relevant to the asset type and the location of the asset;
 - appropriate for 31 March; and,
- considered whether Indices have been applied to carrying amounts in accordance with the requirements of the Code, that the selection of accounting policies is reasonable and appropriate to the Council's circumstances and that accounting treatments have been applied consistently across asset types.

Our work in this area is currently in progress.

The Council revalued £73m of assets in the year as part of a 3 yearly revaluation programme, including £40m of material assets that the Council value every year. The Council assessed the impact of applying indexation to the £65.5m of assets not revalued and concluded that the effect was not material to the accounts, our work has confirmed this.

The total NBV of land and building assets at 31 March 2026 is £138.5m, a decrease of £2.6m from the prior year (£141.1m at 31 March 2025). The main drivers of the decrease were depreciation. The revaluation movement at the year-end is an increase of £1m.

Significant Risk

There is a risk over the valuation of investment properties due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions and judgements.

Work done and conclusion

To address this risk, we have:

- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the valuer and the valuer's skills and expertise, in order to determine if we can rely on the management expert;
- written to the valuer to confirm the basis on which the valuation was carried out;
- confirmed that the basis of valuation for assets valued in year is appropriate based on their usage;
- reviewed the appropriateness of assumptions used in the valuation of investment properties;
- reviewed accuracy and completeness of information provided to the valuer, such as floor areas;
- tested a sample of revaluations made during the year to ensure that they have been input correctly into the Council's asset register; and
- formed our own expectations regarding the movement in property values and comparing this to the valuations reflected in the Council's financial statements, following up valuation movements that appear unusual.

Our work has not identified any material issues.

The total NBV of investment property assets at 31 March 2026 is £4.7m, an increase of £0.2m from the prior year (£4.5m at 31 March 2025). The revaluation movement at the year-end is a slight increase of £0.2m.

Significant Risk

There is a risk over the valuation of the pension fund net liability due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions.

Work done and conclusion

To address this risk, we have:

- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the actuary and the actuary's skills and expertise, in order to determine if we can rely on the management expert;
- considered the accuracy and completeness of the information provided to the actuary;
- ensured that the disclosures in the financial statements in respect of the pension fund liability are consistent with the actuarial report from the actuary;
- carried out procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and
- obtained assurances from the auditor of Oxfordshire Pension Fund in respect of the controls around the validity and accuracy of membership data, contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements, including specific assurances over the triennial valuation.

Our findings showed the assumptions used are consistent with our expectations and those used by other actuaries at 31 March 2026. Before consideration of the impact of an asset ceiling, the pension valuation on the LGPS has moved from a net surplus position of £11m to a surplus position of £13.6m.

The key driver of that change was the increase in the discount rate used by the actuaries in the LGPS, which results in a decrease in the net present value of your share of the scheme liabilities.

Key assumptions	2024/25	2025/26
Discount rate	5.8%	6.2%
CPI / pension increase assumption	2.8%	3.0%
Salary increases	2.8%	3.0%

Under IFRS, additional guidance is provided in IFRIC 14 on the extent to which a defined benefit pension asset should be recognised. The actuary has produced an asset ceiling report that demonstrates that by following the guidance in IFRIC 14 none of this asset should be recognised and a liability of £14m is recognised instead. This adjustment of £27.6m effectively allows for ongoing commitments to contributions to the pension scheme into the future, over and above the expected service charge.

A further £2.1m liability (2024/25: £2.3m) is recognised in relation to the unfunded obligation, resulting in a net liability recognised of £16.1m (2024/25: £27.9m).

We have not identified any material errors from our work carried out to date.

The assurance letter from the pension fund auditor has not yet been received.

Significant Risk

There is also a presumption under auditing standards that the risk of fraud in revenue recognition is considered to be a significant risk area.

Work done and conclusion

Having considered the risk factors set out in ISA240 and the nature of the revenue streams of the Council, we have concluded that the risk of fraud arising from revenue recognition can be rebutted for the income streams within the Council's single entity accounts because:

- There is little incentive to manipulate revenue recognition;
- Opportunities to manipulate revenue recognition are very limited; and
- The culture and ethical framework of local authorities, including Cherwell District Council, mean that all forms of fraud are seen as unacceptable.

However, we have not rebutted the risk of revenue recognition in the group accounts, with the income in the Graven Hill Village Development Company Limited being a significant risk.

We have carried out the following procedures:

- Carried out a detailed group risk assessment
- Met with the auditors of the subsidiary company at the planning stage to understand their assessment of the revenue recognition risk and their audit approach.
- Issued group instructions setting out our requirements, including in respect of the significant revenue risk.
- Held further meetings with the subsidiary auditor to understand the procedures they have carried out and carried out a remote file review of the key areas.

We met with the auditors of Graven Hill Village Development Company Limited at key points throughout the audit and have reviewed their work. We are satisfied that appropriate procedures have been carried out to address the risk of fraud in revenue recognition.

The draft group reporting has been received, which reports no issues were identified in respect of the risk of fraud in relation to revenue recognition.

There are no material issues arising from our work to date. We are awaiting the final group audit documentation from the subsidiary auditor to finalise our procedures.

As part of our planning, we rebutted the risk of fraud in expenditure recognition (required under the Financial Reporting Council's Practice Note 10: Audit of Financial Statements and regularity of public sector bodies in the United Kingdom).

5. Other audit and financial reporting matters

Prior Year Adjustment

During the audit an incorrect consolidation adjustment was identified in the prior year which resulted in the balances for Long Term Investments and Long Term Creditors being overstated by £9,533k in the 2024/25 Consolidated Balance Sheet. This occurred due to the adjustments required as a result of the reduction in the interest rate in the loan to Crown House Banbury to below market rate in the prior year which were reflected correctly in the individual entities, so the impact only affects the consolidation.

We have discussed this with management and agreed that a prior year adjustment is needed to correct the misstatement.

PWLB Early Repayment discount

The Council repaid a £25m PWLB loan in the year that was due to mature in 2071. PWLB offered a discount for the early repayment as interest rates have risen since the loan was taken out in 2021. This meant that the Council only had to pay £10.5m to settle the loan as a discount of £14.6m was given.

The draft financial statements included £13.1m relating to the PWLB discount within income to the Resources Directorate, meaning it was within Cost of Services line in the Consolidated Income and Expenditure Account, with £1.5m having been transferred to earmarked reserves.

Under the CIPFA Code, the discount should go to the financing and investment income and then be transferred from the General Fund Balance to the Financial Instruments Adjustment Account, with the discount be amortised by a release to the General Fund over 10 years.

This is a complex accounting matter and has required discussions with the finance team to determine the correct accounting treatment. See section 6 for the audit adjustments required.

Audit/Financial Reporting Matters

Changes to the CIPFA Code

The CIPFA/LASAAC *Code of Practice on Local Authority Accounting in the United Kingdom 2025/26*, which applies to financial years commencing on or after 1 April 2025, introduced a revised approach to the valuation of non-investment property, plant and equipment.

Under the previous Code, assets measured at current value were required to be revalued where their carrying amount differed materially from current value at the reporting date. The revised Code requires relevant assets to be formally revalued either once every five years or through a five-year rolling programme, with annual indexation applied in the intervening years to keep their values materially up to date. Where a suitable index cannot be obtained without undue cost or effort, an authority is required to undertake a quinquennial revaluation supplemented by a desktop revaluation in year three.

The Council has currently adopted the latter approach, revaluing assets that were last revalued in 2022/23 plus some of its larger assets. It assessed applying indexation to the remaining assets but concluded that the impact was not material. The result is that all assets have been revalued in the last three financial years, meaning the Council only needs to apply indexation for the next two years (except for any assets that require revaluation due to specific circumstances) in order to remain compliant with the Code.

The revisions were driven by recommendations raised by HM Treasury's Thematic Review of Non-investment Asset Valuation. The objective of the revisions was to reduce the cost, complexity and audit effort associated with annual revaluations based on feedback received from authorities and auditors.

Therefore, in order to get the full benefit, the Council could consider the phasing of future valuations, so that the intended efficiencies for the year end process can be achieved.

6. Audit Adjustments

In accordance with the requirements of International Standards on Auditing, we must communicate all adjusted and unadjusted items identified during our audit work, other than those which we believe to be clearly insignificant.

Adjusted items (prior year)

All adjusted misstatements are set out in detail below along with the impact on the key statements for the year ended 31 March 2025:

	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
Prior year adjustment to Group Consolidated Balance Sheet – see details in Section 5.			9,533	9,533
Total			9,533	9,533

Adjusted items (current year)

All adjusted misstatements are set out in detail below along with the impact on the key statements for the year ended 31 March 2026:

	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
Correct accounting treatment of PWLB discount received (see section 5)				
Resources Directorate income	13,129			
Financing and investment income		13,129		
Financing and investment income				1,456
General Fund Balance			1,456	
Duplicate S106 postings were made in the nominal ledger		473	473	
Total	13,129	13,602	1,929	1,456

Misclassifications and adjustments to disclosures

The table below provides details of any misclassification and disclosure changes identified during the audit.

Misclassification/ Disclosure change	Audit comment	Adjusted?
Movement in Reserves Statement (MIRS)	The MIRS did not cast correctly due to an imbalance of £53k.	✓
IFRS 16 & PPE Disclosure Notes	The deprecation disclosed in the PPE and Leases note was understated by £92k.	✓
Note 31 - Capital expenditure and capital financing	The opening balance and the 2024/25 comparative figures for the Capital Financing Requirement did not agree to the prior year audited accounts.	✓
Collection Fund	The Collection Fund council tax surplus figures at year end did not agree to the current council tax model.	✓
General	We identified a small number of minor presentational and disclosure errors that management have corrected.	✓

Unadjusted items

The table below provides details of adjustments identified during the 2025/26 audit which have not been made within the final set of financial statements. The Audit and Governance Committee is required to approve management's proposed treatment of all items recorded within the table below.

	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
At the time of drafting this report there are no unadjusted items				
Total				

Impact of prior year unadjusted misstatements

The table below provides details of adjustments identified during the prior year which had not been made within the final set of 2024/25 financial statements. We do not consider these to impact on the 2025/26 audit.

	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
Cherwell District Council's share of the net understatement of pension fund assets reported by the auditor of Oxfordshire Pension Fund.			245	245
Extrapolated error – Our testing identified one housing benefit case where full benefit had been awarded, which was not supported by the evidence held by the Council.		687		687
Total		687	245	932

7. Management letter points and internal control systems

The Council's management is responsible for the identification, assessment and monitoring of risk, for developing, operating and monitoring the systems of internal control and for providing assurance to the Audit and Governance Committee as 'Those Charged with Governance' that it has done so.

In accordance with the terms of our engagement we have not provided a comprehensive statement of all issues which may exist in the accounting and internal control systems or of all improvements which may be made, but outline below our observations arising from the audit; none of which are considered significant.

KEY:



Observations refer to issues that are so fundamental to the system of internal control that management should address immediately to minimise the risk of a material misstatement within the financial statements.



Observations refer mainly to issues that have an important effect on the system of internal control and, if left uncorrected could potentially lead to a material misstatement within the financial statements.



Observations refer to issues that would, if corrected, improve internal control in general and engender good practice, but is unlikely to have a material impact on the financial statements.

Current Year Issues

Narrative Reporting	
 Our review of the Council's Narrative Statement reporting, in the Statement of Accounts, against the CIPFA Code, identified some areas that could be enhanced by additional information being disclosed.	<u>Recommendation</u> We recommend that the Council enhance its reporting in the narrative statement to include: • Details on the medium term financial strategy and plans to address any future resource shortfalls; • Information about cash flows during the year and factors affecting future cash flows; and • Reference to materiality and the group accounts boundary in terms of what gets included in the accounts. <u>Management comment</u> Agreed. The Council will review the Narrative Statement disclosures for the 2026/27 Statement of Accounts and consider enhancing the reporting in the areas identified.

Land Indexation	
	
During our PPE indexation testing, we identified that no indexation had been applied to land values within the depreciated replacement cost (DRC) valuations. While the valuer has given rational for why they were unable to identify suitable land indices, other valuers have been able to apply appropriate indices. We are satisfied that this does not have a material impact on the accounts this year.	<u>Recommendation</u> The Council should engage with the valuer for the 2026/27 valuation process to further consider whether appropriate land indices are available for the 2026/27 financial statements. <u>Management comment</u> Agreed.

Journal with blank description	
	
Our journals testing identified an instance where one side of the journal was blank. We confirmed that the other side of the journal had appropriate narrative entered.	<u>2024/25 Recommendation</u> The Council should ensure that all employee contracts have been signed by both parties. <u>2024/25 Management Comment</u> Agreed, officers will remind users to complete both fields when posting manual journals and approvers will be reminded to return manual journals presented without both fields completed back to the originator to rectify. <u>2025/26 Update</u> Our journals testing identified six instances where one side of the journal was blank. We confirmed that the other side of the journal had appropriate narrative entered. <u>2025/26 Management comment</u> Agreed. Officers will remind users to complete journal narratives in full, and approvers will continue to challenge journals where supporting descriptions are incomplete.

Intangible assets	
	
The intangible assets note in the Council's accounts does not disclose the gross values of assets that are fully depreciated. This meant that disposals of these assets are disclosed as nil in the note.	<u>2024/25 Recommendation</u> Management should enhance the disclosure of intangible assets so that gross values are shown for fully depreciated assets. <u>2024/25 Management Comment</u> Agreed, officers will endeavour to introduce this for the 2025/26 statement of accounts. <u>2025/26 Update</u> The intangible assets note has not been changed from the prior year. <u>2025/26 Management comment</u> Agreed. Officers will review the disclosure requirements for intangible assets and consider amendments to enhance the presentation of fully amortised assets in future statements of accounts.

Employee Contracts	
	
We sample tested thirty employees substantively back to original contract documentation. Six of the contracts that we tested had not been signed.	<u>2023/24 Recommendation</u> The Council should ensure that all employee contracts have been signed by both parties. <u>2023/24 Management comment</u> Whilst there are some employees the council does not have a signed contract for, these employees are working to the terms and conditions of the contract of employment. The council has recently moved to a new recruitment process through the ITrent system and all contracts now require a signature to move forward. <u>2024/25 Update</u> Our substantive testing of employees identified six out of our sample of thirty where the contract had not been signed. <u>2024/25 Management comment</u> As per 2023/24 response. <u>2025/26 Update</u> Our existence testing of employees identified four out of our sample of twenty where the contract had not been signed and a further unsigned contract was identified as part of our starters sample of five. <u>2025/26 Management comment</u> The Council continues to operate controls to ensure contracts are issued and signed.

Record keeping for some older grants	
	
During our grants received in advance testing, we noted for any grants which were received prior to 2013 – there are limited / zero records on the movements on these grants between initial receipt and 2013. We acknowledge that these are historic issues which are difficult to rectify as they issues relate to weak record keeping before the employment of the current finance team. We acknowledge that there are now better record keeping processes for these grants in place.	<u>2023/24 Recommendation</u> For any older grants received prior to 2013, we recommend that any gaps are bridged in record keeping as much as possible whilst maintaining your current record keeping system <u>2023/24 Management comment</u> The council continues to review and expand its record of historic receipts in advance and, as noted, better record keeping procedures are now in place. <u>2024/25 Update</u> Our testing of grants received in advance identified one S106 grant where the original agreement was not available. <u>2024/25 Management comment</u> As per 2023/24 response. <u>2025/26 Update</u> Our testing of grants received in advance identified three S106 grant where the original agreement was not available. <u>2025/26 Management comment</u> The Council continues to review and maintain records supporting historic grants where documentation is available. Robust record-keeping arrangements remain in place for current grants and developer contributions.

Prior Year Issues – Resolved

Housing benefit payments	
Our testing of a sample 20 housing benefit payments identified one case where the claimant had been awarded full benefit but the supporting evidence did not support this. The claimant was no longer on a “passported” benefit that would entitle them to full housing benefit. The claim has been reassessed, with the claimant being entitled to a lower level of benefit.	<u>2024/25 Recommendation</u> Management should ensure that checks and controls are in place to ensure that when claimants are no longer in receipt of a passported benefit they are reassessed appropriately. <u>2024/25 Management comment</u> Following a review, this was an isolated issue that resulted in a claim being reinstated due to an understanding that an incorrect notification was received from Government. To prevent the chances of any suspensions being lifted incorrectly in the future, we will complete a matching exercise with Pension Credit Termination information received and the end date of Pension Credit on the claim. This will ensure that any terminations received have an end date on the claim. <u>2025/26 update</u> During our testing of housing benefit payments, no issues have been noted.

Journal posting dates	
When completing our journal testing, we noted that for some manual journals, the effective date of the journal is documented. The default date is the posting day which is not always updated to reflect the date in which the journal relates.	<u>2023/24 recommendation</u> We recommend that journals are dated to reflect the day in which the journal relates. <u>2023/24 management comment</u> The Council will consider the benefits of adjusting the effective dates of manual adjustments. <u>2024/25 update</u> Our journal testing has confirmed that the position remains unchanged. <u>2024/25 management comment</u> We considered and decided that, for the journal type in question, the benefit of maintaining the dates as they are is more beneficial to users. <u>2025/26 update</u> There has been no change to processes, but this did not impact our journals testing.

8. Building back assurance

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 ('The Amendment Regulations') came into force. The Amendment Regulations required local authorities to publish their Accountability Statements, which include the financial statements and auditor's opinion for the year ended 31 March 2026, by 31 January 2027 ('the backstop date'). The Council's 2022/23 financial statements were given a disclaimed opinion by the predecessor auditor and no substantive audit work was carried out. As a result, we did not have assurance over the opening balances for the 2023/24 audit and issued a disclaimed opinion on the Council's financial statements for 2023/24 and 2024/25.

We have been developing our approach to building back assurance over the Council's financial statements, with the plan being to get to an unqualified audit opinion in 2026/27. Our approach is being developed in accordance with the National Audit Office Local Audit Reset and Recovery Implementation Guidance (LARRIG), in particular *LARRIG 05 – Rebuilding of assurance following a disclaimed audit opinion* and *LARRIG 06 – Special considerations for rebuilding assurance for specified balances following backstop-related disclaimed audit opinions*.

In the table below we have set out our plan to get to an unqualified opinion for Cherwell District Council in 2026/27, which is consistent with the illustrative timescale set out in *LARRIG 01 – General arrangements supporting guidance for auditors in implementing the reset and recovery*:

2023/24	2024/25	2025/26	2026/27
Opinion: Disclaimed	Planned opinion: Disclaimed	Planned opinion: Qualified	Planned opinion: Unqualified
Audit work carried out: All audit procedures, including work on PPE valuations for Council's assets revalued in year as part of the 3-year valuation programme.	Planned audit work: All audit procedures, including work on PPE valuations for Council's assets revalued in year as part of the 3-year valuation programme.	Planned audit work: All audit procedures, including work on PPE valuations for Council's assets revalued in year as part of the 3-year valuation programme.	Planned audit work: All audit procedures.
Build back work: Initial build back planning, including analytical procedures on 2022/23 balances, reviewing predecessor auditor working papers and developing the plan to build back assurance.	Build back work: Detailed risk assessment procedures for building back assurance	Build back work: Additional risk assessment procedures. Build back detailed assessments on the Council's reserves in 2022/23 and targeted procedures on some specific areas, including Revenue expenditure funded from capital under statute (REFCUS) and receipts from repayments of capital loans.	Build back work: None – all build back work planned to be completed for 2025/26.
Areas with no assurance: 2023/24 opening balances - Assets not revalued in 2023/24 Reserve balances	Areas with no assurance: 2023/24 opening balances - Assets not revalued in 2023/24 and 2024/25 - Reserve balances	Areas with no assurance: Lack of sufficient, appropriate evidence over comparative figures, due to previous disclaimed opinions, but the potential effects on the final statements are not deemed to be pervasive.	Areas with no assurance: None

Our detailed build back procedures work is in progress at the time of drafting this report. It is scheduled to be completed by the date of the Audit and Governance Committee and we will provide an update to the Committee.

9. Other matters

Other information

We are required to give an opinion on whether the other information published with the audited financial statements (for example, the Narrative Statement and Annual Governance Statement) is materially inconsistent with the financial statement or our knowledge as obtained during the audit.

We have nothing to report in this respect.

Reporting by exception

We are required to report to you by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Council under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report on these matters.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.

Going concern

Our work has not identified a material uncertainty related to going concern. We are satisfied that management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Value for money arrangements

We are required to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026. The Code requires us to report on the Council's arrangements under three specified reporting criteria:

- Financial sustainability – how the Council plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Council ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness – how the Council uses information about its costs and performance to improve the way it manages and delivers its services.

We asked management to complete an evidenced self-assessment of the Council's arrangements. We then reviewed the evidence provided and carried out follow-up work as appropriate to consider whether there are any significant weaknesses in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We have identified a significant weakness in respect of the Council's governance arrangements due to the planning function being designated by the Government in respect of major planning applications. The results of the Value for Money work are reported separately in our Auditor's Annual Report.

Whole of Government accounts work

Alongside our work on the financial statements, we also review and report to the National Audit Office on the Council's Whole of Government Accounts (WGA) return. The extent of our review, and the nature of our report, is specified by the National Audit Office.

We have not yet completed the limited procedures required in the National Audit Office's group instructions in respect of our work on the Council's WGA submission. This will be done alongside issuing the audit opinion on the Council's accounts.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We will be unable to issue our audit certificate alongside the auditor's opinion on the accounts until we have received confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

Audit fees

Our final fee for the 2025/26 audit is set out below:

	2024/25 fee	Fee proposed at planning stage (£)	Final fee (subject to approval by PSAA) (£)
PSAA scale fee 2025/26	190,874	196,218	196,218
Review of implementation of IFRS 16	6,001	N/A	N/A
Additional procedures in respect of the new ISA600 – Group audits	5,041	N/A	N/A
Detailed risk assessment procedures for building back assurance	11,626	N/A	N/A
Additional procedures in respect of IFRIC 14 due to the pension surplus.	-	-	3,000
Additional procedures due to work on VFM significant weakness	-	-	3,287
Phase 2 detailed risk assessment for building back assurance	N/A	TBC	TBC
Phase 3 detailed work to build back assurance	N/A	TBC	TBC
Total (excluding VAT)	213,542	TBC	TBC

We can confirm that we have not undertaken any non-audit work at the Council during the year.

Appendices

1. Letter of representation

Bishop Fleming Audit Limited
Salt Quay House
4 North East Quay
Plymouth
Devon
PL4 0BN

[Date]

Dear Sirs

Cherwell District Council

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Cherwell District Council (the Council) financial statements (and its subsidiary undertakings) for the year ended 31 March 2026. These enquiries have included inspection of supporting documentation where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. General

We have fulfilled our responsibilities for the preparation of the group and Council's financial statements in accordance with International Financial Reporting Standards and the CIPFA/ LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the Code) and applicable law and for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the group and the Council have been properly reflected and recorded in the accounting records. All the accounting records have been made available to you for the purpose of your audit of the group and the Council. We have provided you with unrestricted access to all appropriate persons within the Council, and with all other records and related information requested, including minutes of all Council and Committee meetings.

The financial statements are free of material misstatements, including omissions.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the group and the Council involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the group and the Council's financial statements communicated by current or former employees, analysts, regulators or others.

3. Assets and liabilities

The group and the Council has satisfactory title to all assets and there are no liens or encumbrances on the group and the Council's assets, except for those that are disclosed in the notes to the financial statements.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include PPE and investment property valuations, pension liability and NNDR provisions

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

6. Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

We confirm that all correspondence with our Regulators has been made available to you.

7. Related parties

Related party relationships and transactions comply with the Council's financial regulations, relevant requirements of the Code and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standards requirements.

8. Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

9. Going concern

We believe that the group and the Council's financial statements should be prepared on a going concern basis on the grounds that the financial reporting framework applicable to local government bodies means that the anticipated continued provision of entity's services in the public sector is normally sufficient evidence of going concern. We have not identified any material uncertainties related to going concern.

10. Annual Governance Statement

We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Council's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

11. Narrative Report

The disclosures within the Narrative Report fairly reflect our understanding of the group and the Council's financial and operating performance over the period covered by the Council's financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We have taken all the appropriate steps in order to make ourselves aware of any relevant audit/ other information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the Audit and Governance Committee of Cherwell District Council

[Date]

2. Required communications with the Audit and Governance Committee

Under the auditing standards, there are certain communications that we must provide to the Audit and Governance Committee as those charged with governance. These include:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and those charged with governance.	Audit Plan
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Audit Plan
With respect to misstatements: • uncorrected misstatements and their effect on our audit opinion; • the effect of uncorrected misstatements related to prior periods; • a request that any uncorrected misstatement is corrected; and • in writing, corrected misstatements that are significant.	Audit Completion Report
With respect to fraud communications: • enquiries of those charged with governance to determine whether they have a knowledge of any actual, suspected or alleged fraud affecting the entity; • any fraud that we have identified or information we have obtained that indicates that fraud may exist; and • a discussion of any other matters related to fraud.	Audit Completion Report Discussions at Audit and Governance Committees
Significant matters arising during the audit in connection with the entity's related parties.	Audit Completion Report
Significant findings from the audit including: our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures; significant difficulties, if any, encountered during the audit; significant matters, if any, arising from the audit that were discussed with management; written representations that we are seeking; expected modifications to the audit report; and other matters significant to the oversight of the financial reporting process or otherwise identified during the audit that we believe will be relevant to the accounts, Audit and Risk Committee when fulfilling their responsibilities.	Audit Completion Report
Significant deficiencies in internal controls identified during the audit.	Audit Completion Report
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Audit Completion Report
Audit findings regarding non-compliance with laws and regulations	Audit Completion Report Discussions at Audit and Governance Committees
Significant matters in relation to going concern.	Audit Completion Report
Indication of whether all requested explanations and documents were provided by the entity.	Audit Completion Report
Confirmation of independence and objectivity of the firm and engagement team members.	Audit Plan Audit Completion Report



This document is confidential to: **Cherwell District Council**

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Auditor's Annual Report Cherwell District Council

For the year ended 31 March 2026



Date: 21 September 2026

Members of the Audit and Governance Committee
Cherwell District Council
39 Castle Quay
Banbury
OX16 5FD

Dear Sirs and Madams

Cherwell District Council – Auditor's Annual Report 2025/26

We are pleased to attach our draft Auditor's Annual Report for the financial year 2025/26. This report summarises our audit conclusions and highlights the key findings arising from our value for money work.

We have initially discussed the contents of our report with management and have incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Council and should not be shared with anyone beyond the Council without our prior approval.

We would like to take this opportunity to thank the Council's officers for the co-operation and assistance afforded to us during the course of the audit.

Yours faithfully

Bishop Fleming Audit Limited

Bishop Fleming Audit Limited

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DRAFT

1. Introduction

Our Auditor's Annual Report (AAR) summarises the work that we completed for Cherwell District Council (the Council) for the year ended 31 March 2026.

The Council is responsible for:

- keeping proper accounts and proper records in relation to the accounts and for maintaining an appropriate system of internal control;
- the preparation of annual accounts for each financial year. Such accounts must present a true and fair view and comply with the requirements of enactments that apply to them; and
- putting in place appropriate arrangements to secure the economy, efficiency and effectiveness in its use of resources and to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives whilst safeguarding and securing value for money from the public funds at its disposal.

The scope of our work is set in accordance with the National Audit Office's (NAO) Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are responsible for and are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Council at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We are also required to report to the Council by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2025 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Council under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

In addition, we are also responsible for reviewing the Council's arrangements in place to secure economy, efficiency and effectiveness in its use of resources. The Code requires us to report on the Council's arrangements under three specified reporting criteria:

- Financial sustainability – how the Council plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Council ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness – how the Council uses information about its costs and performance to improve the way it manages and delivers its services.

We carried out our work in accordance with our Audit Plan which we issued to the Council in March 2026.

2. Executive summary

Results from the audit of the financial statements

Our audit of the financial statements is currently in progress. We anticipate issuing a qualified opinion. This is due to a lack of sufficient, appropriate evidence over comparative figures, as a result of previous disclaimed opinions, but where the potential effects on the final statements are not deemed to be pervasive. See section 3 for more details.

On finalisation of the external audit, we will also complete the component auditor procedures, in line with the NAO group auditor instructions.

We have issued this report as draft as these procedures have not been finalised. We will issue a final version to confirm when both of these matters have been resolved.

Results on our work on other matters

We completed our review of other matters and have no issues to report. See section 3 for more details.

Results from our work on VFM arrangements

Under the Code, we are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026.

Our conclusions are summarised below. See sections 4-8 for more details.

Financial sustainability		We did not identify any significant weaknesses in the Council's arrangements for financial sustainability. We have also not made any recommendations.
Governance		We did not identify any significant weaknesses in the Council's governance arrangements. We have also not made any recommendations.
Improving economy, efficiency and effectiveness		We have identified a significant weakness in the Council's arrangements for improving efficiency, economy and effectiveness in respect of the Council's planning function being designated by the Government in respect of major planning applications. A recommendation for improvement has been made.

Key:

	Green - No significant weaknesses in arrangements identified and no recommendations made
	Amber - No significant weaknesses in arrangements identified but recommendations made
	Red - Significant weaknesses in arrangements identified and recommendations made

3. Audit of the financial statements

Audit opinion on the financial statements

The scope of our work is set in accordance with the Code and the International Standards on Auditing (ISAs) (UK). As stated in section 1 of this report, we are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Council at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Our audit of the financial statements is currently in progress. Subject to the satisfactory finalisation of the work, we anticipate issuing a qualified opinion due to a lack of sufficient, appropriate evidence over comparative figures, as a result of previous disclaimed opinions, but where the potential effects on the final statements are not deemed to be pervasive.

Key issues arising from the accounts audit

A prior period adjustment has been required due to an incorrect consolidation adjustment made in the 2024/25 Consolidated Group Balance Sheet. This resulted in Long Term Investments and Long Term Creditors being overstated by £9,533k.

The Council repaid a £25m PWLB loan in the year that was due to mature in 2071, which meant the Council was given a discount of £14.6m. Under the CIPFA Code, the discount should go to the financing and investment income and then be transferred from the General Fund Balance to the Financial Instruments Adjustment Account, with the discount be amortised by a release to the General Fund over 10 years. The draft financial statements included £13.1m relating to the PWLB discount within income to the Resources Directorate, meaning it was within Cost of Services line in the Consolidated Income and Expenditure Account, with £1.5m having been transferred to earmarked reserves.

Under the CIPFA Code, the discount should go to the financing and investment income and then be transferred from the General Fund Balance to the Financial Instruments Adjustment Account, with the discount be amortised by a release to the General Fund over 10 years. This is a complex accounting matter and has required discussions with the finance team to determine the correct accounting treatment

Other matters

As stated in section 1 of this report, we are also required to report to the Council, by exception, the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Council under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We concluded that there were no matters to bring to the Council's attention in respect of these matters.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We cannot formally conclude the audit and issue an audit certificate for Cherwell District Council for the year ended 31 March 2026 in accordance with the requirements of Local Audit and Accountability Act 2014 and the Code until we have confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

More detailed findings can be found in our Audit Completion Report which was reported to the Audit and Governance Committee on 30 September 2026.

DRAFT

4. Value for Money

Under the Code, we are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026.

The Code requires us to report our commentary on the Council's arrangements under three specified reporting criteria:

- Financial sustainability – how the Council plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Council ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness – how the Council uses information about its costs and performance to improve the way it manages and delivers its services.

The NAO has issued guidance for auditors to report against each of the three specified reporting criteria. The guidance also includes a number of further areas for review within each criterion for the auditor to assess those arrangements.

Our initial risk assessment did not identify any potential risks of significant weakness.

We asked management to complete an evidenced self-assessment of the Council's arrangements. We then reviewed the evidence provided and carried out follow up work as appropriate to consider whether there were any significant weaknesses in the arrangements for securing economy, efficiency and effectiveness in its use of resources.

Our commentary on the Council's arrangements in each of these three areas is set out in sections 5, 6 and 7 of this report. Our recommendations for improvement are included in section 8.

5. Financial sustainability

We considered how the Council plans and manages its resources to ensure it can continue to deliver its services, including how it:

- ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- plans to bridge its funding gaps and identifies achievable savings;
- plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

Overview and 2025/26 outturn

The Council reported a £0.1million surplus on the General Fund in the 2025/26 outturn report presented to the Budget Planning Committee on 30 June 2026. This was after transferring £1.9 million to reserves, indicating that the underlying operating surplus achieved during the year was higher before these reserve movements were made.

Financial planning and monitoring

The Council maintains effective oversight of its financial performance throughout the year with continuous budget monitoring arrangements. Regular reports are presented to the Executive Committee, which provide an update on the projected year end position and provides an opportunity to identify any issues and put measures in place to mitigate them.

The Council actively engages with sector bodies and professional networks to remain informed of emerging developments, regulatory changes, and evolving best practice. This helps ensure that financial planning and decision-making are appropriately informed by the latest guidance and sector-wide insights.

The Medium-Term Financial Strategy (MTFS), approved alongside the 2026/27 budget on 23 February 2026, forecasts a cumulative funding gap of £3 million over the remaining planning period. While balanced budgets are projected for 2026/27 and 2028/29, funding shortfalls of £2.3 million in 2027/28, £0.5 million in 2029/30, and £0.2 million in 2030/31 have been identified.

The reduction in the projected deficit from the previous MTFS indicates progress in strengthening financial resilience and the Council currently holds sufficient reserves to offset the deficits. However, the Council continues to identify and deliver sustainable savings and income opportunities to address the remaining gaps and support its long-term financial sustainability.

Achieving efficiency savings

Detailed monitoring of the Council's savings programme is undertaken throughout the year and reported through the monthly Finance and Performance Monitoring Reports. Savings are tracked against delivery milestones and categorised as delivered, on track, at risk but achievable, deferred, or undeliverable, with the financial impact of each category clearly quantified. Where savings are assessed as undeliverable, the associated shortfall is reflected within the Medium-Term Financial Strategy (MTFS) as an additional budget pressure and is considered through the Council's budget-setting process.

The Council has a strong track record of delivering savings and efficiencies; however, achievement rates during 2024/25 and 2025/26 were below those seen in previous years. The Council has attributed a significant proportion of the shortfall to the timing of savings associated with a specific contract, with delivery now expected in 2026/27. Appropriate mitigating actions have been implemented to manage the interim financial impact.

2026/27 financial planning

A balanced budget for 2026/27 was formally approved by the Council on 23 February 2026. This budget incorporates planned savings and operational efficiencies totalling £2.3 million.

The Council's financial planning arrangements are integrated with its wider strategic and operational planning framework. The 2026/27 budget and MTFs were developed alongside the Corporate Plan, Annual Delivery Plan, Capital Programme, Treasury Management Strategy and Reserves Strategy, helping to ensure resources are aligned to corporate priorities.

Although the Council does not have a workforce plan in place, it has a robust budget challenge process which involves several teams (including Human Resources) who ensure that staffing implications are taken into account.

The Council undertook a public consultation on its 2026/27 budget proposals, providing residents, businesses and community stakeholders with an opportunity to comment on its financial plans and priorities. Consultation feedback was reported to the Executive on 3 February 2026 and was taken into account as part of the budget-setting process ahead of Full Council approval. This supports transparency and stakeholder engagement in key financial decisions.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Council's financial sustainability arrangements.

6. Governance

We considered how the Council ensures that it makes informed decisions and properly manages its risks, including how it:

- monitors and assesses risk and how it gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- approaches and carries out its annual budget setting process;
- ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests), and for example where it procures or commissions services.

Risk management

The Council's Risk Strategy details the approach to managing and reporting risks across the organisation. The strategy was updated in September 2025 and is scheduled for review in September 2026.

Strategic risks are recorded in a risk register, which is reviewed and updated monthly by senior management, with all risks having been reviewed within the last six months. The register records inherent risk, existing controls and mitigating actions, and assigns responsibility through named lead members, risk owners and risk managers. Risks are also RAG (Red, Amber, Green) rated using a defined scoring methodology that reflects probability of the risk occurring and its potential impact. Oversight is provided through quarterly risk monitoring reports to the Accounts, Audit and Risk Committee and Executive Committee.

Internal control

The Accounts, Audit and Risk Committee's role is crucial to how the Council ensures the overall effectiveness of internal controls. The Committee discharges this function appropriately by adhering to its terms of reference and challenging officers in relation to internal and external audit findings (the Accounts, Audit and Risk Committee changed to the Audit and Governance Committee with the updated Constitution approved in March 2026).

The Council obtains assurance over the effectiveness of internal controls through its internal audit arrangements. Veritau Public Services Ltd provides the internal audit service, with the 2025/26 internal audit plan approved by the Accounts, Audit and Risk Committee. Progress reports were presented during the year, including in November 2025 and March 2026, setting out progress against the plan, the status of ongoing work and findings from completed reviews. Internal Audit reported their completed Head of Internal Audit opinion for 2025/26 to the Audit and Governance Committee meeting on 17 June 2026. This concluded that the cybersecurity, IT asset management and licensing the Council provides reasonable assurance.

During our review of the Internal Audit Reports alongside Accounts, Audit and Risk Committee minutes and supporting documents, we have not identified any significant gaps in the assurance the Council receives over matters in the work programme.

Historic control weaknesses relating to health and safety and the handling of strategic site applications also remain relevant, although management actions are in place and are either complete or ongoing. Aside from these matters, internal audit work completed during 2025/26 has resulted in Substantial or Reasonable Assurance opinions, with no evidence of pervasive control failure or material weaknesses giving rise to significant fraud, financial or service delivery risk.

The Council has arrangements in place to prevent and detect fraud. Its Counter Fraud Strategy is presented annually to the Accounts, Audit and Risk Committee and sets out the Council's counter-fraud framework, fraud risk assessment, planned activity and intended deployment of counter-fraud resources. This is supported by an updated counter-fraud policy approved by the Committee and a whistleblowing policy maintained by the Monitoring Officer and subject to periodic Committee review. Taken together, these arrangements provide an established framework for risk management, assurance over internal controls and counter-fraud activity.

Budget setting and budgetary control

Budgets are developed through the identification of significant service pressures, anticipated changes in funding and projected expenditure requirements. In developing the budget, the Council uses the most likely scenario as the primary planning assumption, while also considering alternative contingency options where identified savings are insufficient to close the budget gap. These are presented to the Executive at business planning meetings, providing an opportunity for review and challenge prior to formal proposals being developed.

Proposed savings and budget changes are subject to public consultation, the results of which shape budget deliberations. The Budget Planning Committee reviews and provides feedback on the draft budget proposals before the Executive submits the final budget to Full Council for approval. Following approval, budget holders formally confirm their acceptance of, and accountability for, the budgets they are responsible for, supporting clear ownership and financial control.

In-year budgetary control is supported through regular budget monitoring arrangements. Monthly monitoring reports are produced, with budget holders responsible for reviewing performance and identifying mitigating actions where variances arise. Reporting includes both financial and relevant non-financial information, enabling a more comprehensive understanding of performance and supporting informed decision-making.

These arrangements demonstrate that the Council has established processes to support effective budget setting, ongoing monitoring, and the use of timely and relevant information, with clear mechanisms in place to identify and address variances where required.

Decision making

The Council has established structured arrangements to ensure that decisions are informed by appropriate evidence and subject to effective challenge and transparency. Reports are prepared by the relevant directorates with subject matter expertise and are subject to review by Finance, Legal, Risk and Sustainability teams prior to consideration by members. Reports are required to set out alternative options and the rationale for recommended courses of action, supporting informed and balanced decision making. In addition, expert external advice is sought where decisions are complex or unusual, such as in relation to major property transactions, further strengthening the evidence base for decisions.

The Council has further strengthened independent challenge through its Accounts, Audit and Risk Committee arrangements. The appointment of independent members with relevant professional expertise enhances the committee's ability to provide effective scrutiny. In addition, mandatory training is required for committee members, ensuring that they have the necessary skills and knowledge to discharge their responsibilities effectively.

Ensuring appropriate standards

We have been informed that there have been no instances of significant non-compliance within the year. Throughout our review, we have not identified anything that has contradicted this.

Key governance policies, including the Code of Conduct, Anti Money Laundering Policy and Disciplinary Policy, set out expected standards, reporting requirements and the consequences of non-compliance. These are supported by mandatory training for staff on areas such as compliance, fraud prevention, anti-bribery and GDPR, helping to ensure awareness and consistent application of requirements across the organisation.

Arrangements are in place to identify and respond to non-compliance. Any breaches of laws or regulations are reported to the appropriate statutory officers and addressed in line with established disciplinary procedures, demonstrating that processes exist to take corrective action where required.

The Council has also implemented clear frameworks to manage conflicts of interest and standards of behaviour. The Code of Conduct includes provisions on gifts and hospitality, outlining acceptable practices and the process to follow where there is uncertainty or where inappropriate items have been received. In addition, members and senior officers are required to complete annual declarations of interests, which are recorded on a register, with further declarations made and minuted at committee meetings where relevant.

We are satisfied that the Council has appropriate arrangements in place to monitor compliance with legislation and regulatory requirements.

Based on the work carried out, we have not identified any significant weaknesses in the Council's governance arrangements.

7. Improving economy, efficiency and effectiveness

We considered how the Council uses information about its costs and performance to improve the way it manages and delivers its services, including:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Council evaluates the services it provides to assess performance and identify areas for improvement;
- how the Council ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Council commissions or procures services, how it assesses whether it is realising the expected benefits.

Assessing performance and evaluating service delivery

The Council uses a structured performance management framework to monitor financial and service performance and identify areas for improvement. The quarterly Performance, Risk and Finance Monitoring Report combines financial and non-financial information, including key performance indicators and benchmarking against prior year results and external comparators. This enables the Council to assess trends, understand the drivers of performance, and identify areas where improvement is required.

Performance is further informed through engagement with external data sources and peer comparisons, including the use of regional and national benchmarking tools, as well as collaboration with neighbouring authorities to assess relative performance and share best practice.

The Council also draws on findings from regulators, external audit and specialist reviews to inform service improvements. Where recommendations are made, these are considered and used to drive changes to service delivery, demonstrating a feedback loop between performance assessment and improvement actions.

In addition, Internal Audit work identifies control weaknesses and areas for improvement, which are formally tracked with assigned priority ratings and target completion dates, supporting ongoing monitoring and accountability for implementation.

In June 2026 the Government designated Cherwell District Council, as the local planning authority, in respect of applications for planning permissions for major developments. This which means that applicants for major developments can opt to have their application determined by the Planning Inspectorate rather than by the Council. This was a result of the number of successful appeals against decisions made by the Council on major developments in the two years to March 2025 exceeding the 10% threshold set by the Government. By the end of December 2025, there had been 13 successful appeals on 116 major developments (11.2%). The Council had also exceeded the 10% threshold in the previous monitoring period to March 2024 but had been successful in appealing against designation by arguing exceptional circumstances, due to one appeal case pushing them slightly over the threshold to 10.43%. We have concluded that this is a significant weakness in the Council's arrangements.

The Council is monitoring its planning performance on a rolling monthly basis and is working with the Local Government Association's Planning Advisory Service to develop an action plan to have the designation removed.

Partnership working

The Council has robust governance structures to ensure effective oversight and management of its principal partnership initiatives. The Bicester Garden Town project is a significant collaborative involving Oxfordshire County Council, Homes England, developers, and a range of other stakeholders. This partnership is delivering the development of the Garden Town area.

An Officer Programme Board (OPB) meets monthly to maintain consistent strategic direction. The Board includes officers from Cherwell District Council and Oxfordshire County Council who work together to manage the progress of the project.

The Strategic Oversight Partnership (SOP) provides a further layer of governance and scrutiny. The SOP includes elected members from Cherwell District Council, Bicester Town Council, and Oxford County Council, as well as representatives from stakeholder organisations such as Homes England and the Oxford Local Enterprise Partnership. These arrangements collectively demonstrate the Council's commitment to closely monitoring and managing its partnership work.

The Council also participates in the Oxfordshire Migration Partnership (OMP), which operates within a clearly defined governance framework comprising strategic, tactical and operational groups, supported by a Programme Management Team. The OMP Delivery Plan for 2025–27 sets out clear objectives and monitoring arrangements. Progress is reported through the partnership governance structure and into relevant Council forums, ensuring that Cherwell District Council retains oversight to ensure that the partnership is achieving its objectives.

The Council also oversees subsidiary companies, namely Graven Hill Village Holdings Ltd and Crown House Banbury Ltd, each of which maintains its own associated subsidiaries. These companies are required to report on a quarterly basis to the Shareholder Committee. Through these regular reports, members of the Committee are kept informed about the performance of the companies, specifically regarding their progress against the objectives set out in their respective business plans. This process ensures transparency and alignment with the Council's strategic aims.

Commissioning and procuring services

The Council's Procurement Strategy was updated in March 2026, with updated Contract Procedure rules approved in April 2026. Oversight of procurement activities is jointly managed by the Council's legal services and procurement teams. This collaborative approach ensures that all procurement exercises adhere strictly to the relevant laws and established procedures. Officers undertaking procurement activities have access to a dedicated SharePoint site, which serves as a central repository for comprehensive guidance, procedures, and templates. This resource is utilised across the Council to support consistent and compliant procurement practices.

There have been no identified instances, nor have any been reported, of the Council failing to conduct a fair procurement exercise in relation to significant contracts.

The Council has robust arrangements in place for monitoring the performance of its service providers, taking prompt action to resolve any issues as they arise. This is demonstrated by the leisure centre operating contract. Performance monitoring for this contract includes monthly reporting, with regular meetings between the Council and the service provider. These meetings involve the review of key performance indicators, including participation levels and customer feedback. They also include discussion of any construction-and defect issues and opportunities for contract savings. This process ensures that the service provided meets the required standards and that any areas of concern are addressed proactively.

Based on the work carried out, we have identified a significant weakness in the Council's arrangements for improving economy, efficiency and effectiveness in respect of the Planning function being designated by the Government.

We have made recommendations for improvement at section 8.

8. Recommendations

KEY:



Red - Recommendations that refer to issues that have resulted in a significant weakness in the Council's arrangements.



Amber - Recommendations that should improve the arrangements in place at the Council but are not as a result of identifying a significant weakness.

Current Year Issues

Planning function designation	
The Government has been designated the Council's planning function in respect of applications for planning permissions for major developments. This was a result of the number of successful appeals against decisions made by the Council on major developments in the two years to March 2025 exceeding the 10% threshold set by the Government.	<u>Recommendation</u> The Council must develop an action plan for removing the designation, working with the LGA's Planning Advisory Service. <u>Management comment</u> The Council has developed a draft action plan and has engaged with MHCLG and the Planning Advisory Service to help inform its content and approach. This has been reviewed by the Corporate Leadership Team and will be presented to the Executive for feedback over the coming months. In the interim, work is gathering pace on delivery of the Plan which is being overseen and monitored by the established internal project management governance process.

Prior Year Issues

No prior year issues were identified.



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ICAEW
CHARTERED
ACCOUNTANTS



APPENDIX 3



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Dear Sirs

Cherwell District Council

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Cherwell District Council (the Council) financial statements (and its subsidiary undertakings) for the year ended 31 March 2026. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. General

We have fulfilled our responsibilities for the preparation of the group and Council's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the Code) and applicable law and for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the group and the Council have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit of the group and the Council. We have provided you with unrestricted access to all appropriate persons within the Council, and with all other records and related information requested, including minutes of all Council and Committee meetings.

The financial statements are free of material misstatements, including omissions.

The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the group and the Council involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the group and the Council's financial statements communicated by current or former employees, analysts, regulators or others.

3. Assets and liabilities

The group and the Council have satisfactory title to all assets and there are no liens or encumbrances on the group and the Council's assets, except for those that are disclosed in the notes to the financial statements.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include PPE and investment property valuations, pension liability and NNDR provisions.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

6. Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

We confirm that all correspondence with our Regulators has been made available to you.

7. Related parties

Related party relationships and transactions comply with the Council's financial regulations, relevant requirements of the Code and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standards requirements.

8. Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

9. Going concern

We believe that the group and the Council's financial statements should be prepared on a going concern basis on the grounds that the financial reporting framework applicable to local government bodies means that the anticipated continued provision of entity's services in the public sector is normally sufficient evidence of going concern. We have not identified any material uncertainties related to going concern.

10. Annual Governance Statement

We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Council's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

11. Narrative Report

The disclosures within the Narrative Report fairly reflect our understanding of the group and the Council's financial and operating performance over the period covered by the Council's financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We have taken all the appropriate steps in order to make ourselves aware of any relevant audit/ other information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the Accounts, Audit and Risk Committee of Cherwell District Council

[Date]

Appendix

Prior Year Adjustment

The table below provides details of prior year adjustments identified during the 2025/26 in relation to the consolidation adjustment made in the 2024/25 Consolidated Group Balance Sheet. This resulted in Long Term Investments and Long-Term Creditors being overstated by £9,533k. The Audit and Governance Committee is required to approve management's proposed treatment of all items recorded within the table below.

	Group Comprehensive Income and Expenditure Statement		Group Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
Prior year adjustment to Group Consolidated Balance Sheet			9,533	9,533
Total			9,533	(9,533)

Current Year Adjustment

All adjusted misstatements are set out in detail below along with the impact on the key statements for the year ended 31 March 2026:

	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
Correct accounting treatment of PWLB discount received				
Resources Directorate income	13,129			
Financing and investment income		13,129		
Financing and investment income				1,456
General Fund Balance			1,456	
Duplicate S106 postings were made in the nominal ledger		473	473	
Total	13,129	13,602	1,929	1,456

Audit Committee Update

Helping audit committees to be effective

Issue 41
December 2024

The local audit backstop – key questions answered for audit committee members

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Introduction

Dear audit committee member,

Welcome to the latest issue of Audit Committee Update from the [CIPFA Better Governance Forum](#). This resource aims to support audit committee members in their role by helping to keep them up to date.

In this issue, we consider the local audit backstop arrangements for English authorities. We explain key terms, what is happening and when, and how audit committees can help.

I hope you will find this issue interesting and helpful in your work on the committee.

Best wishes.

Diana Melville

CIPFA Better Governance Forum

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Receive our briefings directly

A link to this briefing will be included in the CIPFA Better Governance Forum subscribers' newsletter. It can then be shared with that organisation's audit committee members.

If you have an organisational email address (for example, jsmith@mycouncil.gov.uk), then you will also be able to register on our website and download any of our guides and briefings directly. To register, please visit cipfa.org/register.

Local audit backstop

Frequently asked questions

This article will help audit committee members understand the changes to internal audit standards and the transition your team will be making.

What are the key facts we need to know?

The backstop dates are a nationwide measure to address the backlog of incomplete audits of financial statements across local government in England.

They have been introduced as a way to reset the system and assist a return to a regular process of timely audit and publication of financial statements.

How your authority is affected depends on how many financial years' statements are outstanding.

The key dates are as follows:

Financial year	Statutory backstop date
2022/23 and before	13 December 2024
2023/24	28 February 2025
2024/25	27 February 2026
2025/26	31 January 2027
2026/27	30 November 2027
2027/28	30 November 2028

As an audit committee what should we be doing?

Understand the current position and how it affects your authority, including:

- How many years' statements are affected?
- What is the current position for each one?
 - Has the unaudited (draft) statement been signed off by your CFO as ready for audit?
 - Are there other matters to take into consideration – for example, an unresolved legal case?
 - What does the auditor plan to do and when?

Then see what this means for the audit committee in reviewing the accounts, receiving the audit report and discussing progress with the finance team and the auditors.

What do our finance teams need to be doing?

The finance team's primary responsibility is to prepare the financial statements in accordance with professional standards to meet the deadlines. As a part of this process, it is important for them to prepare the necessary working papers to support the statements, as these will be needed as evidence by the auditors.

If the team has prepared financial statements to the required standards, meeting the deadline and ready for audit, then they have achieved one key responsibility. They will then need to support the audit by answering questions and providing evidence to the auditor.

What do your auditors need to do?

Auditors are contracted to undertake the audit to professional audit standards and in accordance with the Code of Audit Practice. That will not change, but there have been some revisions made to the code to accommodate the backstop dates.

The auditor will set out the plans and timetable – critically, can they complete the audit in time for the backstop date? This will depend to some extent on how ready the organisation is for the audit and to some extent on the resources available within the audit firm, but largely it will be constrained by the tight deadlines imposed by the statutory backstop dates. These factors will vary from firm to firm and from organisation to organisation, and it may change as the audit progresses. Regular communication is essential, so you know the up-to-date position.

What happens at the backstop date?

By this date at the latest, the accounts must be published with the opinion of the auditor. Ideally the audit will be completed and an unmodified opinion provided, but if this cannot be achieved in time, the auditor will issue a modified opinion.

What does a modified opinion mean?

Audit opinion	Description
Unmodified	This is the best possible outcome. It means the auditor obtains sufficient evidence to support a view that the financial statements are materially accurate and fairly represent the audited body's financial situation.
Qualified	This is problematic. The auditor has material concerns either because of not being able to gather sufficient evidence or finding evidence that suggests material error. However, the effect on the financial statements is contained in specific areas and is not widespread.
Disclaimer of opinion	This is more problematic than being qualified, reflecting a larger-scale lack of evidence – for example, due to time constraints imposed by the backstop dates – which means that the auditor

	cannot provide an opinion. The possible effects on the financial statements of undetected misstatements could be both material and widespread.
Adverse opinion	Normally considered the worst-case scenario. The auditor does have sufficient evidence, but it suggests that material misstatements exist that undermine the reliability of the financial statements as a whole.

Will we still get a proper audit of the financial statements?

Auditors must still follow the professional standards and deliver good audit quality, so the work they undertake will still be to those standards. However, if the full audit is not completed, then some areas may not be fully audited. When the auditor issues the opinion, they must provide an explanation for why a modified opinion has been issued.

Will it damage our ability to borrow or invest?

It is difficult to say for sure, but CIPFA are aware that this is a concern of many authorities. As we expect a large majority of English councils to be affected, the matter should be understood by stakeholders as a widespread issue.

How do we explain to the public or our stakeholders why we have received a modified opinion?

A local authority is accountable to its local community and its stakeholders, so it is right that it takes steps to explain how it is affected by the backstop and why.

Audit committees should encourage clear accountability and communications.

Authorities should explain the national position but also be clear about any local issues that have contributed. The auditor's report should explain clearly the reasons – this provides some independent assurance to the public.

We are concerned that our auditors will issue a modified opinion – what can we do about it?

Talk to your audit engagement lead to understand why they think the auditors will be issuing a modified opinion. If it is because of delays that your organisation is responsible for, then you can speak to your finance teams to try and resolve the issues. If it is due to factors at the firm, or that the backstop dates are simply too close to allow the audit to be completed to the required standard, then that may be more difficult to resolve.

Who can we go to nationally with our concerns?

It is unlikely that the system partners will be able to resolve individual cases, but they are monitoring the national system and will raise concerns with firms.

- Public Sector Audit Appointments (PSAA) is responsible for monitoring audit contracts.
- Financial Reporting Council (FRC) is responsible overall for audit quality.
- MHCLG is the sponsoring department for local government and has introduced the backstop dates.

Will we get a reduction in fees?

[PSAA](#) set the fees nationally and have a national process to deal with audits under the backstop. It is not possible to say what the impact on fees is for each authority, as any variation in fees will take into account actual audit work completed. Over the whole period, more audit work might be needed by the auditors to restore assurance.

PSAA is responsible for setting audit fees and agreeing fee variations for authorities opted in to the appointment of their auditors.

What does a modified opinion mean for the audit of 2024/25 financial statements?

Financial year	Opinion on the statements	Basis
2023/24	Disclaimer	The auditor has begun limited work to rebuild assurance ahead of the 2023/24 backstop date. They have not obtained sufficient evidence to have reasonable assurance over closing balances. The auditor does not have assurance over the brought forward balances from 2022/23 (the opening balances). This means they do not have assurance over the in-year movements. They also do not have assurance over the comparative prior year movements. The auditor judges the lack of evidence over these movements and balances and so cannot conclude that the accounts are free from material and pervasive misstatement of the financial statements. Therefore, they disclaim their audit opinion at the backstop date.
2024/25	Disclaimer or qualified (except for)	The auditor has obtained sufficient evidence to have assurance over closing balances in 2024/25. The auditor does not have assurance over brought forward balances that were deprioritised on the 2023/24 audit. This means they do not have assurance over all in-year movements. They also do not have assurance over the comparative prior year movements.

		The auditor judges the lack of evidence over these movements and balances and so cannot conclude that the accounts are free from material and pervasive misstatement of the financial statements. Therefore, they disclaim their audit opinion at the backstop date.
2025/26	Qualified (except for)	The auditor has assurance over the opening and closing balances plus in-year movements. The auditor does not have assurance over the comparative figures. The auditor judges that this means there could be material but not pervasive misstatement and will need to qualify their opinion for 2025/26 by limiting its scope to not provide assurance over the comparative figures.
2026/27	Unqualified	The auditor has assurance over opening balances, closing balances, in-year movements and prior year comparatives. The auditor can therefore issue an unmodified opinion.

While the table sets out how auditors might approach the rebuilding of assurance, all audit engagements are different, and local circumstances will influence the extent to which the aspiration can be met. This means that while rebuilding may happen faster in some cases if circumstances allow, it may also take longer. Additionally, the recovery to an unmodified opinion may follow a different trajectory in some cases – for example, where modified opinions or disclaimers are not solely as a result of backstop date publication requirements, where disclaimers have been issued for several years, or where there are complex technical accounting issues to resolve.

The audit committee should ask their auditor to explain the work they will be doing during the recovery and what steps the finance team can take to play their part.

Does a modified opinion mean that we have less assurance over the robustness of our financial systems and the management of our finances?

The audit opinion is an important source of assurance. It is issued in accordance with professional standards and is independent, so a modified opinion does provide less assurance. However, the audit report should highlight causes of concern to you. Auditors are also recommended to issue recommendations at an early stage, so if they find weaknesses in your financial systems, they must highlight these to you.

You will also have other sources of assurance:

- Has internal audit provided assurance over financial systems?
- Does the organisation comply with CIPFA's Financial Management Code?
- What assurance does the CFO provide in the narrative report?

If there are areas of concern, ask how these are being addressed.

What about the annual governance statement (AGS)?

The AGS must follow the same timetable as the financial statements and so must be published by the backstop date. This should still be a key source of assurance to you on the strength of your internal control arrangements.

Ask about the assurance that underpins it and if it contains any actions to improve internal control.

What about the auditors work on value for money? Will we still receive a report from them?

Yes, auditors must still consider the authority's arrangements for value for money and report their conclusions to the authority. Reporting may be slightly changed during the backstop period, but this source of assurance will still be in place.

Given this is a national problem, what is being done to sort it out? Who is being held to account?

Nationally, the Public Accounts Committee is monitoring the situation and has already issued reports. They hold MHCLG to account and have heard evidence from FRC, PSAA, the National Audit Office, CIPFA, the LGA, and local audit firms.

The FRC will monitor the work of audit firms as part of their audit quality role. They may censure firms who are not working appropriately to restore assurance and a return to normal.

The system partners are also taking steps to reform the local audit system. CIPFA has developed its Diploma in Local Audit to support the training of auditors in local audit. Other work is underway by the FRC as system leader to encourage firms to expand their local audit workforce and address the shortfall in auditors. CIPFA is also working to help ensure there is no return to the backlog. We have also established the Better Reporting Group to recommend practical measures that improve the value of local authority accounts to users.

MHCLG will also be monitoring whether both audit firms and authorities meet the backstop requirements and will publish any concerns. They have indicated they will post a list of any authorities that have not complied with these backstops, and which are not eligible for the limited list of exemptions.

What implications does this have for our authority?

While finance teams are working on the statements and liaising with auditors, their resources aren't available for other work such as budget preparations and working with service teams, so this issue needs to be resolved for everyone's benefit.

Until the backlog of financial statements is resolved and recovery achieved, there will be an additional draw on the finance team's resources, and expected assurance from the financial statements will not be in place.

Accessing training and networking opportunities

CIPFA would encourage audit committee members to access any available training and networking opportunities. Regional forums for audit committee chairs have been established with assistance from the Local Government Association (LGA) and Welsh Local Government Association (WLGA), and each of these is running a programme of meetings and training events. CIPFA has been happy to speak at a number of these sessions already, and we will support where we can.

CIPFA's training webinars are listed below, and in-house training delivered locally or by webinar is also available.

Webinars and training for audit committee members from CIPFA

Introduction to the knowledge and skills of the audit committee

The role and responsibilities of the audit committee and key aspects of the terms of reference.

Understanding local authority accounts for councillors

A webinar to support the review of the financial statements.

Update for police audit committee members

This webinar is suitable for members of the joint audit committees supporting police and crime commissioners (PCCs) and chief constables.

Update for local authority audit committee members

Full programme details and booking information for webinars will be [available on the CIPFA website](#). Webinars are usually published about eight weeks in advance, but enquiries can be sent to customerservices@cipfa.org at any time.

In-house training for your audit committee

In-house training, webinars and guidance tailored to your needs are available. Options include:

- key roles and responsibilities of the committee
- effective chairing and support for the committee
- working with internal and external auditors
- Internal audit standards and the governance of internal audit (Code)
- corporate governance
- strategic risk management
- value for money
- fraud risks and counter fraud arrangements

- reviewing the financial statements
- assurance arrangements
- improving impact and effectiveness.

Assessing the effectiveness of the audit committee

We can also undertake an effectiveness review of the committee, providing feedback on areas the committee can improve on and supporting the development of an action plan.

For further information, email diana.melville@cipfa.org or visit the CIPFA website for [further details on our support for audit committees](#).

Previous issues of Audit Committee Update

Subscribing organisations can download all the previous issues from the [CIPFA Better Governance Forum](#) website. Click on the links below to find what you need.

Principal content	Link
Please note the content from some earlier issues has been replaced by more recent issues and so they are not listed below.	
Issues from 2012	
Commissioning, procurement and contracting risks	Issue 8
Reviewing assurance over value for money	Issue 9
Issues from 2015	
What makes a good audit committee chair?	Issue 16
The audit committee role in reviewing the financial statements	Issue 17
Issues from 2016	
Delivering good governance in local government: framework (2016), appointing local auditors	Issue 19
CIPFA survey on audit committees (2016)	Issue 20
The audit committee and internal audit quality	Issue 21
Issues from 2017	
Developing an effective annual governance statement	Issue 22
Issues from 2018	
Developing an effective annual governance statement	Issue 25
Issues from 2019	
Focus on local audit, National Audit Office report on local authority governance	Issue 27
The audit committee role in supporting counter fraud and anti-corruption	Issue 28
CIPFA statement on the role of the head of internal audit, external audit arrangements for English local government bodies	Issue 29
Issues from 2020	
CIPFA Financial Management Code, responding to the Redmond Review: results of CIPFA's survey on audit committees	Issue 30

Compendium edition: reviewing the audit plan, self-assessment and improving effectiveness, developing an effective annual governance statement and focus on local audit	Issue 31
The head of internal audit annual opinion for 2020/21, the Redmond Review: issues for English audit committees	Issue 33
Issues from 2021	
The annual governance statement for 2020/21, local auditors and internal audit working together	Issue 34
Supporting improvements to risk management arrangements, defining the relationship between the audit committee and the scrutiny function, new consultation on local audit and audit committee arrangements	Issue 35
Issues from 2022	
New CIPFA guidance on audit committees in local authorities and police, Internal audit: untapped potential	Issue 36
Issues from 2023	
Assessing audit committee effectiveness	Issue 37
Financial risk and the audit committee, the audit committee role in internal audit standards	Issue 38
Issues from 2024	
Assurance and the audit committee	Issue 39
Oversight and support of internal audit – the role of the audit committee	Issue 40



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Audit and Governance Committee Work Programme 2026/27

Date	Agenda Items
25-Nov-26	Risk Monitoring Report - Q2 2026/27 Housing Benefit Subsidy Audit 2023/24 Health & Safety Q2 report Final Accounts 2025/26 Financial Management Code Update Review of Risk Strategy and Guidance Treasury Management Q2 Update Work Programme Update
13-Jan-27	Draft Capital and Investment Treasury Management Strategies 2027/28 AGS 2025/26 Actions Update Local Code of Corporate Governance Counter Fraud Update Internal Audit Progress Update Work Programme Update
17-Mar-27	Counter Fraud Update Internal Audit Progress Update Housing Benefit Risk Based Verification Policy Counter Fraud Work Programme 2027/28 Internal Audit Work Programme 2027/28 Annual Report of AGC Treasury Management Q3 Update Accounting Policies 2026/27 Health & Safety Q3 report External Audit Plan 2026/27 Risk Monitoring Report Q3 Work Programme Update

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