

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: