

Agenda

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Audit and Governance Committee

Date: **Monday 9 March 2020**

Time: **6.00 pm**

Place: **St Aldate's Room - Oxford Town Hall**

For any further information please contact the Committee Services Officer:

Jennifer Thompson, Committee and Members Services Officer

Telephone: 01865 252275

Email: democraticservices@oxford.gov.uk

If you intend to record the meeting, it would be helpful if you speak to the Committee Services Officer before the start of the meeting.

Audit and Governance Committee

Membership

Chair*	Councillor James Fry
Vice-Chair*	Councillor Chewe Munkonge
Members (with substitutes)	Councillor Tiago Corais Councillor Andrew Gant Councillor Michael Gotch Councillor Ben Lloyd-Shogbesan Councillor Martyn Rush

The full membership is seven councillors and the quorum for this meeting is three members. Substitute members are permitted.

These are shown above where notification of apologies and substitutes were received before the agenda was published. Apologies and substitutions sent after publication will be reported at the meeting.

*Substitutes for the Chair and Vice-chair do not take on these roles.

Copies of this agenda

Reference copies are available to consult in the Town Hall Reception. Agendas are published 6 working days before the meeting and the draft minutes a few days after.

All agendas, reports and minutes are available online and can be:

- viewed on our website – mycouncil.oxford.gov.uk
- downloaded from our website
- viewed using the computers in the Customer Services, St Aldate's, or
- subscribed to electronically by registering online at mycouncil.oxford.gov.uk

AGENDA

	Pages
1 Apologies for absence and substitutions	
2 Declarations of Interest	
3 Internal Audit: Progress update Quarter 4 March 2020	7 - 20
Report of: the internal auditor BDO.	
Purpose of report: to inform the Committee on progress against the 2019-20 audit plan.	
Recommendation: to discuss and note the report.	
4 Internal Audit: Recommendation follow up Quarter 4 March 2020	21 - 30
Report of: the internal auditor BDO	
Purpose of report: to inform the Committee on progress on those high and medium recommendations raised by Internal Audit which are due for implementation.	
Recommendation: to discuss and note the report.	
5 Internal Audit: Audit Plan for 2020-21 and internal audit charter	31 - 54
Report of: the internal auditor BDO	
Purpose of report: to set out for approval the indicative Internal Audit programme for 2020 - 21 and the indicative strategic plan for 2020 - 23.	
Recommendation: to discuss the report and approve the Internal Audit programme for 2020-21 and the indicative plan for 2020-23	
6 External audit: EY Audit planning report for the audit of year ending 31 March 2020	55 - 90
Report of: the external auditor EY	
Purpose of report: to set out the draft audit plan, including approach and scope, for the 2019/20 audit of the Council's accounts.	
The Auditor will also provide a verbal update on the audit of the 2018-	

19 Housing Benefits claim.

Recommendation:

- to discuss and agree the audit plan;
- to discuss and note the update.

7 External Audit: EY letter to PSAA bodies

91 - 94

Letter from the external auditor EY dated 10 February 2020 - sustainability of UK local public audit.

Recommendation: to discuss and note the letter and the implications.

8 External Audit: EY sector briefing Quarter 4 December 2019

95 - 114

Briefing from the external auditor EY - Local Government Audit Committee briefing Quarter 4, December 2019

Recommendation: to discuss and note the briefing.

9 Risk Management Quarterly Reporting to March 2020

115 -
122

Report of: the Head of Financial Services

Purpose of report: To update the Committee on both corporate and service risks as at 31 January 2020.

Recommendation: to review the risk management report and note its contents.

10 Minutes of the previous meeting

123 -
128

To approve as a true and accurate record the minutes of the meeting held on **9 January 2020**.

11 Dates and times of meetings

The Committee is scheduled to meet at 6.00pm on the following dates:

30 July 2020	14 January 2021
21 October 2020	22 April 2021
	29 July 2021
	20 October 2021

Councillors declaring interests

General duty

You must declare any disclosable pecuniary interests when the meeting reaches the item on the agenda headed "Declarations of Interest" or as soon as it becomes apparent to you.

What is a disclosable pecuniary interest?

Disclosable pecuniary interests relate to your* employment; sponsorship (ie payment for expenses incurred by you in carrying out your duties as a councillor or towards your election expenses); contracts; land in the Council's area; licenses for land in the Council's area; corporate tenancies; and securities. These declarations must be recorded in each councillor's Register of Interests which is publicly available on the Council's website.

Declaring an interest

Where any matter disclosed in your Register of Interests is being considered at a meeting, you must declare that you have an interest. You should also disclose the nature as well as the existence of the interest.

If you have a disclosable pecuniary interest, after having declared it at the meeting you must not participate in discussion or voting on the item and must withdraw from the meeting whilst the matter is discussed.

Members' Code of Conduct and public perception

Even if you do not have a disclosable pecuniary interest in a matter, the Members' Code of Conduct says that a member "must serve only the public interest and must never improperly confer an advantage or disadvantage on any person including yourself" and that "you must not place yourself in situations where your honesty and integrity may be questioned". What this means is that the matter of interests must be viewed within the context of the Code as a whole and regard should continue to be paid to the perception of the public.

*Disclosable pecuniary interests that must be declared are not only those of the member her or himself but also those member's spouse, civil partner or person they are living with as husband or wife or as if they were civil partners.