

Agenda

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Audit and Governance Committee

This meeting will be held on:

Date: **Wednesday 17 January 2024**

Time: **6.00 pm**

Place: **Long Room - Oxford Town Hall**

For further information please contact:

Lucy Brown, Committee and Members Services Officer,

01865 252784  lbrown@oxford.gov.uk

Members of the public can attend to observe this meeting and.

- may register in advance to speak to the committee in accordance with the [committee's rules](#)
- may record all or part of the meeting in accordance with the Council's [protocol](#)

Information about speaking and recording is set out in the agenda and on the [website](#)

Please contact the Committee Services Officer to register to speak; to discuss recording the meeting; or with any other queries.

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All public papers are available from the calendar link to this meeting once published

Committee Membership

Councillors: Membership 7: Quorum 3: substitutes are permitted.

Councillor James Fry (Chair)

Councillor Tiago Corais

Councillor Duncan Hall

Councillor Chris Jarvis

Councillor Dr Amar Latif

Councillor Anna Railton

Cabinet Member for Zero Carbon
Oxford and Climate Justice

Councillor Roz Smith

Apologies and notification of substitutes received before the publication are shown under *Apologies for absence* in the agenda. Those sent after publication will be reported at the meeting. Substitutes for the Chair and Vice-chair do not take on these roles.

Agenda

	Pages
1 Election of Vice-Chair for the remainder of the municipal year 2023/24	
2 Apologies for absence and substitutions	
3 Declarations of Interest	
4 Risk Management Report as at 30 November 2023	9 - 30
Report of: Head of Financial Services	
Purpose of report: To update the Committee on both corporate and service risks as at 30 November 2023.	
Recommendation: That the Committee reviews the risk management report and notes its contents.	
5 External Auditors: Verbal Update 2021/22 and 2022/23 audits	
The External Auditors, Ernst & Young, will provide a verbal update to the Committee.	
6 Setting of Council Tax Base 2024/25	31 - 50
Report of: Head of Financial Services	
Purpose of report: To set the “Council Tax Base” for 2024-25 as required by section 33 of The Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.	
Recommendations: The Committee is recommended to agree:	
1. That the 2024/25 Council Tax Base for the City Council’s area as a whole is set at 46,234.9 (as shown in Appendix 1)	
2. That the projected level of collection is set at 98%	
3. That the tax bases for the Parishes, and for the Unparished Area of the City (as shown in Appendix 2) be set as follows:	
Unparished Area of the City	38,499.2
Littlemore Parish	2,036.9

Old Marston Parish	1,310.5
Risinghurst & Sandhills Parish	1,558.7
Blackbird Leys Parish	2,829.6
City Council Total	46,234.9

7 Internal Audit Progress Report - January 2024

51 - 76

Report of: The Internal Auditor, BDO.

Purpose of report: To inform the Committee on progress made against the Internal Audit work plan and on the outcome of their reviews.

Recommendation: To discuss and note the report.

8 Internal Audit Follow Up Report - January 2024

77 - 90

Report of: The Internal Auditor, BDO

Purpose of report: To inform the Committee on the implementation of the recommendations from their previous internal audit reviews.

Recommendation: To discuss and note the report.

9 Matters exempt and part exempt from publication

If the Committee wishes to exclude the press and the public from the meeting during consideration of any of the items on the exempt from publication part of the agenda, it will be necessary for the Committee to pass a resolution in accordance with the provisions of Paragraph 4(2)(b) of the Local Decisions come into effect after the latest of the expiry of the post-meeting councillor call in period; reconsideration of a called-in decision; or Council's agreement of recommendations. Oxford City Council, Town Hall, St Aldate's, Oxford OX1 1BX Authorities (Executive Arrangements) (Access to Information) (England) Regulations 2012 on the grounds that their presence could involve the likely disclosure of exempt information as described in specific paragraphs of Schedule 12A of the Local Government Act 1972.

The Committee may maintain the exemption if and so long as, in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

10 Internal Audit Follow Up Report - Cyber Security (Private)

91 - 98

This item includes exempt information pursuant to Paragraph 7 of Part 1 of Schedule 12A of the Local Government Act 1972. If the Committee

wishes to discuss matters relating to the information set out in attached report to this item, it will be necessary for the Committee to pass a resolution to exclude the press and public from the meeting (as set out at agenda item 9).

Report of: The Internal Auditor, BDO

Purpose of Report: To update the Committee on the status of implementation of recommendations arising from the Cyber Security report issued in 2022/23

Recommendation: To note the contents of the report.

11 Minutes of the previous meeting

99 - 106

To approve as a true and accurate record the minutes, and the confidential minutes, of the meeting held on 27 September 2023.

12 Dates and times of meetings

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

- 08 April 2024
- 24 July 2024
- 25 September 2024
- 29 October 2024 (Accounts)
- 20 January 2025
- 02 April 2025

Information for those attending

Recording and reporting on meetings held in public

Members of public and press can record, or report in other ways, the parts of the meeting open to the public. You are not required to indicate in advance but it helps if you notify the Committee Services Officer prior to the meeting so that they can inform the Chair and direct you to the best place to record.

The Council asks those recording the meeting:

- To follow the protocol which can be found on the Council's [website](#)
- Not to disturb or disrupt the meeting
- Not to edit the recording in a way that could lead to misinterpretation of the proceedings. This includes not editing an image or views expressed in a way that may ridicule or show a lack of respect towards those being recorded.
- To avoid recording members of the public present, even inadvertently, unless they are addressing the meeting.

Please be aware that you may be recorded during your speech and any follow-up. If you are attending please be aware that recording may take place and that you may be inadvertently included in these.

The Chair of the meeting has absolute discretion to suspend or terminate any activities that in his or her opinion are disruptive.

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". 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.

Members Code – Other Registrable Interests

Where a matter arises at a meeting which directly relates to the financial interest or wellbeing** of one of your Other Registerable Interests*** then you must declare an

interest. You must not participate in discussion or voting on the item and you must withdraw from the meeting whilst the matter is discussed.

Members Code – Non Registrable Interests

Where a matter arises at a meeting which ***directly relates*** to your financial interest or wellbeing (and does not fall under disclosable pecuniary interests), or the financial interest or wellbeing of a relative or close associate, you must declare the interest.

Where a matter arises at a meeting which affects your own financial interest or wellbeing, a financial interest or wellbeing of a relative or close associate or a financial interest or wellbeing of a body included under Other Registrable Interests, then you must declare the interest.

You must not take part in any discussion or vote on the matter and must not remain in the room, if you answer in the affirmative to this test:

“Where a matter affects the financial interest or well-being:

- a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest You may speak on the matter only if members of the public are also allowed to speak at the meeting.”

Otherwise, you may stay in the room, take part in the discussion and vote.

*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.

** Wellbeing can be described as a condition of contentedness, healthiness and happiness; anything that could be said to affect a person’s quality of life, either positively or negatively, is likely to affect their wellbeing.

*** Other Registrable Interests: a) any unpaid directorships b) any Body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority c) any Body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management.