

Agenda

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Audit and Governance Committee

This meeting will be held on:

Date: **Tuesday 29 October 2024**

Time: **6.00 pm**

Place: **Oxford Town Hall**

For further information please contact:

Dr Brenda McCollum, Committee and Members Services Officer,
Committee Services Officer

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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 Anna Railton

Councillor Roz Smith

Councillor Barbara Coyne

Councillor Judith Harley

Councillor Lois Muddiman

Councillor Simon Ottino

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 Apologies for absence and substitutions	
2 Declarations of Interest	
3 Statements of Accounts for 2021/22 and 2022/23	9 - 370
Report of: Head of Financial Services	
Purpose of report: To submit the Council's Statements of Accounts and Letters of Representations for approval and authorisation.	
Recommendation(s): That the Committee:	
a) Receive the Auditors Certificate for 2020/21	
b) Consider the contents Financial Reporting Council "Local Audit Backlog Rebuilding Assurance" Guide	
c) Approve the 2021/22 Statement of Accounts as agreed by the Head of Financial Services and authorise the Chair of the Committee to sign the Accounts incorporating any emerging non-material changes.	
d) Approve the 2022/23 Statement of Accounts as agreed by the Head of Financial Services and authorise the Chair of the Committee to sign the Accounts incorporating any emerging non-material changes.	
e) Approve the Letter of Representations for 2021/22 to enable it to be signed and dated on date of signing and to enable the opinion to be issued (paragraph 14)	
f) Approve the Letter of Representations for 2022/23 to enable it to be signed and dated on date of signing and to enable the opinion to be issued (paragraph 14)	
4 Annual Governance Statement	
The report for this item will be circulated as a supplement, following the publication of the agenda.	
5 Annual Audit Opinion ODS 23/24	371 - 374
Report of: The Chair of ODS Audit Committee.	

	<p>Purpose of the report: To inform the Audit and Governance Committee of the Annual Audit Opinion of ODS for the 2023/2024 year.</p> <p>Recommendation: To discuss and note the report.</p>	
6	<p>Oxford City Council and Group Audit Planning Report</p> <p>Report of: The External Auditor, EY</p> <p>Purpose of the report: To provide the Audit & Governance Committee of Oxford City Council (the Council) with a basis to review the external auditors proposed audit approach and scope for the 2023/24 audit, in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2020 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements, but also to ensure that the audit is aligned with the Committee's service expectations.</p> <p>Recommendation: To discuss and note the report.</p>	375 - 434
7	<p>Oxford City Council - Value for Money Interim Report</p> <p>Report of: The External Auditor, EY</p> <p>Purpose of the report: To explain the work undertaken by the external auditors during the period 01 April 2021 to 31 March 2023 and highlight any significant weaknesses identified along with recommendations for improvement.</p> <p>Recommendation: To discuss and note the report.</p>	435 - 472
8	<p>Internal Audit - Progress Report</p> <p>Report of: The Internal Auditor, BDO</p> <p>Purpose of the report: This report is intended to inform the Audit and Governance Committee of progress made against the 2024/2025 internal audit plan.</p> <p>Recommendations: To note and discuss the report.</p>	473 - 490
9	<p>Internal Audit - Follow Up Report</p> <p>Report of: The Internal Auditor, BDO</p>	491 - 502

Purpose of the report: This report is intended to inform the Audit and Governance Committee of the Internal Audit follow up of recommendations.

Recommendations: To discuss note the progress against the seven recommendations due for October 2024.

10 Minutes of the previous meeting

503 -
510

To approve as a true and accurate record the minutes of the meeting held on 24 July 2024.

11 Dates and times of meetings

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

20 January 2025

02 April 2025

23 July 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.

*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.