

# Agenda

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## Audit and Governance Committee

This meeting will be held on:

Date: **Monday 20 January 2025**

Time: **6.00 pm**

Place: **Oxford Town Hall**

**For further information** please contact:

Hannah Carmody-Brown, Committee & Member Services Officer,  
Committee Services Officer

☎ 01865 252784

✉ [democraticservices@oxford.gov.uk](mailto:democraticservices@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](#)

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

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## **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												
<b>1 Apologies for absence and substitutions</b>													
<b>2 Declarations of Interest</b>													
<b>3 Internal Audit Tender Update</b> The Head of Financial Services will provide a verbal update.													
<b>4 Setting of the Council Tax Base 2025-26</b> <b>Report of:</b> The Head of Financial Services  <b>Purpose of report:</b> To set the “Council Tax Base” for 2025-26 as required by section 33 of The Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.  <b>Recommendation(s):</b> That the Committee agree: <ol style="list-style-type: none"><li>1. That the 2025/26 Council Tax Base for the City Council's area as a whole is set at 47,637.8 (as shown in Appendix 1)</li><li>2. That the projected level of collection is set at 98%</li><li>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:</li></ol>	9 - 30												
<table border="1"><tbody><tr><td>Unparished Area of the City</td><td style="text-align: right;">39,882.6</td></tr><tr><td>Littlemore Parish</td><td style="text-align: right;">2,029.9</td></tr><tr><td>Old Marston Parish</td><td style="text-align: right;">1,311.6</td></tr><tr><td>Risinghurst &amp; Sandhills Parish</td><td style="text-align: right;">1,579.8</td></tr><tr><td>Blackbird Leys Parish</td><td style="text-align: right;">2,833.9</td></tr><tr><td>City Council Total</td><td style="text-align: right;">47,637.8</td></tr></tbody></table>	Unparished Area of the City	39,882.6	Littlemore Parish	2,029.9	Old Marston Parish	1,311.6	Risinghurst & Sandhills Parish	1,579.8	Blackbird Leys Parish	2,833.9	City Council Total	47,637.8	
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City Council Total	47,637.8												

<b>5</b>	<b>Anti-Money Laundering Policy Update</b>	31 - 52
	<b>Report of:</b> The Head of Financial Services	
	<b>Purpose of report:</b> To present the updated Anti-Money Laundering (AML) Policy for approval and to outline the key changes compared to the previous version, last reviewed in 2019.	
	<b>Recommendation(s):</b>	
	<ul style="list-style-type: none"> <li>• That the policy be approved and adopted into Oxford City Council’s policy framework.</li> </ul>	
<b>6</b>	<b>Risk Update</b>	53 - 86
	<b>Report of:</b> The Head of Financial Services	
	<b>Purpose of report:</b> To update the Committee on corporate and service risks as at 31 December 2024.	
	<b>Recommendation(s):</b>	
	<ul style="list-style-type: none"> <li>• That the Committee reviews the risk management report and notes its contents.</li> </ul>	
<b>7</b>	<b>Internal Audit - Follow up of recommendations</b>	87 - 96
	<b>Report of:</b> The Internal Auditor, BDO	
	<b>Purpose of report:</b> To inform the Audit and Governance Committee of the Internal Audit follow up of recommendations.	
	<b>Recommendation(s):</b>	
	<ul style="list-style-type: none"> <li>• That the Committee notes and discusses the report.</li> </ul>	
<b>8</b>	<b>Internal Audit Progress Report</b>	97 - 114
	<b>Report of:</b> The Internal Auditor, BDO	
	<b>Purpose of report:</b> To inform the Audit and Governance Committee of	

progress made against the 2024/2025 internal audit plan.

**Recommendation(s):**

- That the Committee notes and discusses the report.

**9 External Auditors Progress Report**

115 -  
154

**Report of:** The External Auditors, Ernst & Young

**Purpose of report:** To inform and update the Committee.

**Recommendation(s):**

- That the Committee notes and discusses the report.

**10 Statement of Accounts for the Year Ending 31st March 2024**

155 -  
336

**Report of:** The Head of Financial Services

**Purpose of report:** To submit the Council's Statement of Accounts and Letter of Representations for approval and authorisation.

**Recommendation(s):**

That the Committee:

1. Note the report and the potential audit trajectory.
2. Approve the 2023/24 Statement of Accounts as agreed by the Head of Financial Services and authorise the Chair of the Committee to sign the Accounts incorporating any further changes arising from ongoing audit.
3. Agree to the signing of a Letter of Representations for 2023/24 incorporating any statements required by the external auditor arising from the ongoing audit to enable it to be signed and dated on date of signing and to enable the opinion to be issued (paragraph 10).

## **11 Minutes of the previous meeting**

337 -  
344

To approve as a true and accurate record the minutes of the meeting held on 29 October 2024.

## **12 Dates and times of meetings**

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

- 2 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.

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- 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.