

Agenda

Audit and Governance Committee

This meeting will be held on:

Date: **Wednesday 23 July 2025**

Time: **6.00 pm**

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

For further information please contact:

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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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Committee Membership

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

Councillor Roz Smith

Councillor Judith Harley

Councillor Simon Ottino

Councillor Tiago Corais

Councillor Theodore Jupp

Councillor Dianne Regisford

Councillor James Fry

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 Chair for Council Year 2025-2026	
2 Election of Vice-Chair for Council Year 2025-2026	
3 Apologies for absence and substitutions Councillor Fry has sent apologies.	
4 Declarations of Interest	
5 Minutes of the previous meeting Recommendation: To approve the minutes of the meetings held on 20 January 2025 and 2 April 2025 as true and accurate records.	9 - 32
6 Addresses by members of the public Public addresses relating to matters of business for this agenda, up to five minutes is available for each public address. The request to speak accompanied by the full text of the address must be received by the Director of Law, Governance and Strategy by 5.00 pm on 17 July 2025.	
7 Councillor addresses on any item for discussion Councillor addresses relating to matters of business for this agenda, up to five minutes is available for each address. The request should be received by the Director of Law, Governance and Strategy by 5.00 pm on 17 July 2025.	

8	ODS: Annual Audit Opinion and Internal Control Environment 2024/25	33 - 38
	Report of: ODS	
	Purpose of report: To update the Audit and Governance Committee.	
	Recommendation(s):	
	<ul style="list-style-type: none"> That the Committee notes and discusses the report. 	
9	Internal Audit Annual Report and Annual Statement of Assurance 2024/25	39 - 60
	Report of: The Internal Auditor, BDO	
	Purpose of report: To update the Audit and Governance Committee of work undertaken and the effectiveness of controls in place for the full year.	
	Recommendation(s):	
	<ul style="list-style-type: none"> That the Committee notes and discusses the report. 	
10	Internal Audit Progress Report	61 - 82
	Report of: The Internal Auditor, BDO	
	Purpose of report: To inform the Audit and Governance Committee of progress made against the 2025/2026 internal audit plan.	
	Recommendation(s):	
	<ul style="list-style-type: none"> That the Committee notes and discusses the report. 	

11	Internal Audit Follow Up Report Report of: The Internal Auditor, BDO Purpose of report: To update the Audit and Governance Committee on progress made against existing recommendations. Recommendation(s): <ul style="list-style-type: none"> • That the Committee notes and discusses the report. 	83 - 96
12	External Auditor Provisional Audit Planning Report Report of: The External Auditors, Ernst & Young Purpose of report: To inform the Audit and Governance Committee of the proposed audit approach and scope for the 2024/25 audit. Recommendation(s): <ul style="list-style-type: none"> • That the Committee notes and discusses the report. 	97 - 146
13	Local Audit Reform Report of: The Group Finance Director Purpose of the report: To update the Audit and Governance Committee of the Government response to the consultation on Local Audit Reform in England. Recommendation(s): That the Committee resolves to: <ol style="list-style-type: none"> 1. Note the Government Response to the Government Consultation on Local Audit Reform in England. 	147 - 190

14	Risk Management Update	191 - 794
	Report of: The Group Finance Director	
	Purpose of the report: To update the Audit and Governance Committee on corporate and service risks at 30 June 2025.	
	Recommendation(s): That the Committee resolves to:	
	1. Review the risk management report and note its contents.	
15	Investigation Team Annual Report 2024-25	795 - 844
	Report of: The Group Finance Director	
	Purpose of the report: To appraise Members of the activity and performance of the Counter Fraud Team for the fiscal year 1 April 2024 to 31 March 2025.	
	Recommendation(s): That the Committee resolves to:	
	1. Note the report.	
16	Dates and times of meetings	
	The Committee is scheduled to meet on the following dates:	
	<ul style="list-style-type: none"> • 1 October 2025 • 21 October 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.