

Agenda

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Audit and Governance Committee

This meeting will be held on:

Date: **Thursday 9 April 2026**

Time: **6.00 pm**

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

For further information please contact:

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

☎ 01865 252784

✉ 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](#)

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 Roz Smith (Vice-Chair)

Councillor Judith Harley

Councillor Simon Ottino

Councillor Tiago Corais

Councillor Theodore Jupp

Councillor Dr Dianne Regisford

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	
2 Declarations of Interest	
3 Minutes of the previous meeting	9 - 22
To approve the minutes of the meeting held on 28 January 2026 as a true and accurate record.	
4 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 Wednesday 1 April 2026.	
5 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 Wednesday 1 April 2026.	
6 Risk Management Update	23 - 106
Report of: The Interim Group Finance Director	
Purpose of the report: To update the Audit and Governance Committee on corporate and service risks as of 28 February 2026.	
Recommendation(s): That the Committee resolves to:	
1. Review the Risk Management report and note its contents.	

7	Internal Audit Progress Report	107 - 142
	Report of: The Internal Auditor, BDO	
	Purpose of report: To update the Audit and Governance Committee.	
	Recommendation(s): That the Committee resolves to:	
	1. Note and discuss the report.	
8	Internal Audit Follow up of Recommendations	143 - 158
	Report of: The Internal Auditor, BDO	
	Purpose of report: To update the Audit and Governance Committee.	
	Recommendation(s): That the Committee resolves to:	
	1. Note and discuss the report.	
9	Internal Audit Plan for 2026-27	159 - 200
	Report of: The Internal Auditor, BDO	
	Purpose of report: To update the Audit and Governance Committee.	
	Recommendation(s): That the Committee resolves to:	
	1. Note and discuss the report.	
10	External Audit Annual Report 2024/2025	201 - 238
	Report of: The External Auditor, Ernst & Young	
	Purpose of report: To update the Audit and Governance Committee.	
	Recommendation(s): That the Committee resolves to:	

1. **Note** and discuss the report.

11 External Audit Results 2024/2025

239 -
298

Report of: The External Auditor, Ernst & Young

Purpose of report: To update the Audit and Governance Committee.

Recommendation(s): That the Committee resolves to:

1. **Note** and discuss the report.

12 Exempt Matters and Confidential Session

If the Committee wishes to exclude the press and the public from the meeting during consideration of any aspects of the preceding agenda items it will be necessary for the Committee to pass a resolution in accordance with the provisions of Section 100A(4) of the Local Government Act 1972 specifying the grounds on which their presence could involve the likely disclosure of exempt information as described in specific paragraphs of Part 1 of Schedule 12A of the Act 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.

The Access to Information Procedure Rules – Section 15 of the Council’s Constitution – sets out the conditions under which the public can be excluded from meetings of the Council.

13 Cyber Incident – Post Incident Review

299 -
332

Report of: Deputy Chief Executive - City and Citizens' Services

Purpose of report: To update the Audit and Governance Committee.

Recommendation(s): That the Committee resolves to:

1. **Note** the report.

14 Dates of future meetings

The next meeting will take place on 7 July 2026 and 6.00pm.

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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.