

# Agenda

## Audit and Governance Committee

This meeting will be held on:

Date: **Tuesday 21 October 2025**

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](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](#)

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.

*View or subscribe to updates for agendas, reports and minutes at  
[mycouncil.oxford.gov.uk](https://mycouncil.oxford.gov.uk).*

*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 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
<b>1 Apologies for absence and substitutions</b>	
<b>2 Declarations of Interest</b>	
<b>3 Minutes of the previous meeting</b>	9 - 20
<b>Recommendation:</b> that the Committee approve the minutes of the meeting held on 23 July 2025 as a true and accurate record.	
<b>4 Addresses by members of the public</b>	
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 <a href="#">Director of Law, Governance and Strategy</a> by 5.00 pm on Wednesday 15 October 2025.	
<b>5 Councillor addresses on any item for discussion</b>	
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 <a href="#">Director of Law, Governance and Strategy</a> by 5.00 pm on Wednesday 15 October 2025.	
<b>6 Risk Management Update</b>	21 - 76
<b>Report of:</b> The Group Finance Director	
<b>Purpose of the report:</b> To update the Audit and Governance Committee on corporate and service risks as of 30 September 2025.	
<b>Recommendation(s):</b> That the Committee resolves to:	

1. **Review** the risk management report and **note** its contents.

## **7 Internal Audit Progress Report - October 2025**

**Report of:** The Internal Auditor, BDO

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

**Recommendation(s):** that the Committee notes and discusses the report.

*This report will be provided as a supplement to the agenda.*

## **8 Purchase Cards Internal Audit Report - October 2025**

**Report of:** The Internal Auditor, BDO

**Purpose of report:** To update the Audit and Governance Committee on work conducted to provide assurance around the use of purchase cards and expenditure.

**Recommendation(s):** that the Committee notes and discusses the report.

## **9 Internal Audit Follow Up of Recommendations Report - October 2025**

**Report of:** The Internal Auditor, BDO

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

**Recommendation(s):** that the Committee notes and discusses the report.

*This report will be provided as a supplement to the agenda.*

## **10 Internal Audit Annual Report - October 2025**

**Report of:** The Internal Auditor, BDO

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

**Recommendation(s):** that the Committee notes and discusses the report.

*This report will be provided as a supplement to the agenda.*

77 - 94

## **11 External Audit - Verbal Update**

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

**Purpose:** To update the Audit and Governance Committee on the progress of ongoing work.

**Recommendation(s):** that the Committee notes and discusses the verbal update.

## **12 Dates of future meetings**

The next meeting of the Committee is scheduled on 28 January 2026.

## **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.