

Agenda

Audit and Governance Committee

This meeting will be held on:

Date: **Wednesday 28 January 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

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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](#)

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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 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 - 20
	To approve as a true and accurate record the minutes of the meeting held on 21 October 2025.	
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 <u>Director of Law, Governance and Strategy</u> by 5.00 pm on Thursday 22 January 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 <u>Director of Law, Governance and Strategy</u> by 5.00 pm on Thursday 22 January 2026.	
6	Housing Benefit Audit Report 2024/2025	21 - 38
	Report of: The Group Finance Director	
	Purpose of the report: To present the outcome of the 2024/2025 KPMG external review of Housing Benefit Expenditure.	
	Recommendation(s): That the Committee resolves to:	
	1. Note the report.	

7 Setting of the Council Tax Base 2026-27 39 - 60

Report of: The Group Finance Director

Purpose of the report: To set the “Council Tax Base” for 2026-27 as required by section 33 of The Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

Recommendation(s): That the Committee resolves to:

1. **Agree** that the 2026/27 Council Tax Base for the City Council’s area as a whole is set at **48,724.9** (as shown in Appendix 1)
2. **Agree** that the projected level of collection is set at **98%**
3. **Agree** that the tax bases for the Parishes, and for the Unparished Area of the City (as shown in Appendix 2) be set as follows:

Unparished Area of the City	40,729.2
Littlemore Parish	2,138.8
Old Marston Parish	1,319.8
Risinghurst & Sandhills Parish	1,604.0
Blackbird Leys Parish	2,933.4
City Council Total	48,725.2

8 Risk Management Reporting at 31st December 2025 61 - 144

Report of: The Group Finance Director

Purpose of the report: To update the Audit and Governance Committee on corporate and service risks as of 31 December 2025.

Recommendation(s): That the Committee resolves to:

1. **Review** the Risk Management report and **note** its contents.

9 Internal Audit Progress Report 145 - 154

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	Internal Audit Follow Up of Recommendations	155	-
		174	
<p>Report of: The Internal Auditor, BDO</p> <p>Purpose of report: To update the Audit and Governance Committee.</p> <p>Recommendation(s): That the Committee resolves to:</p> <ol style="list-style-type: none"> 1. Note and discuss the report. 			
11	Statement of Accounts for the Year Ending 31st March 2025	175	-
		358	
<p>Report of: The Group Finance Director</p> <p>Purpose of the report: To submit the Council's draft Statement of Accounts and Letter of Representations to the Committee to obtain delegated authority for approval and authorisation.</p> <p>Recommendation(s): That the Committee resolves to:</p> <ol style="list-style-type: none"> 1. Approve the latest 2024/25 Statement of Accounts as agreed by the Group Finance Director and authorise the Chair of the Committee to sign the Accounts incorporating any further changes arising from the ongoing audit. 2. Agree that a Letter of Representations for 2024/25 incorporating any statements required by the external auditor arising from the ongoing audit be signed and issued by the Group Finance Director and the Chair of the Audit & Governance Committee to enable the external auditor's opinion to be issued (paragraphs 14 to 15). 			
12	Annual Governance Statement 2024/2025	359	-
		468	
<p>Report of: Director of Law, Governance and Strategy (Monitoring Officer)</p> <p>Purpose of the report: To present the 2024/2025 Annual Governance Statement for approval and to present the refreshed Code of Corporate Governance for approval.</p> <p>Recommendation(s): That the Committee resolves to:</p> <ol style="list-style-type: none"> 1. Approve the Annual Governance Statement for 2024/2025; 2. Note the action plan appended to the Annual Governance Statement and that progress will be reported on in 2026; and; 3. Delegate authority to the Director of Law, Governance & Strategy to make any typographical changes to the Annual Governance Statement for 2024/25 that may be required before publication on the Council's website. 			

13	External Audit Progress Report (Year ended 31 March 2025)	469	-
		484	

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.

14 Dates of future meetings

The next meeting will be held on 9 April 2026 at 6.00pm.

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.