



To: Members of the Audit & Governance Committee

***Notice of a Meeting of the Audit & Governance
Committee***

Wednesday, 12 March 2025 at 1.00 pm

Room 2&3 - County Hall, New Road, Oxford OX1 1ND

If you wish to view proceedings, please click on this [Live Stream Link](#)
Please note, that will not allow you to participate in the meeting.

Martin Reeves
Chief Executive

Committee Officers: Committee Services
Email: committees.democraticservices@oxfordshire.gov.uk

Membership

Chair – Councillor Ted Fenton
Deputy Chair - Councillor Roz Smith

Councillors

Yvonne Constance OBE
Jenny Hannaby
Charlie Hicks

Bob Johnston
Nick Leverton
Ian Middleton

Glynis Phillips

Co-optee

Dr Geoff Jones

Notes:

- ***Date of next meeting: 4 June 2025***



AGENDA

- 1. Apologies for Absence and Temporary Appointments**
- 2. Declaration of Interests - see guidance note**
- 3. Minutes (Pages 1 - 12)**

To approve the minutes of the meeting held on 15 January 2025 (**AG3**) and to receive information arising from them.

4. Petitions and Public Address

Members of the public who wish to speak at this meeting can attend the meeting in person or 'virtually' through an online connection.

To facilitate 'hybrid' meetings we are asking that requests to speak or present a petition are submitted by no later than 9am four working days before the meeting. Requests to speak should be sent to committeesdemocraticservices@oxfordshire.gov.uk

If you are speaking 'virtually', you may submit a written statement of your presentation to ensure that your views are taken into account. A written copy of your statement can be provided no later than 9am 2 working days before the meeting. Written submissions should be no longer than 1 A4 sheet.

5. Treasury Management Q3 Performance Report 2024/25 (Pages 13 - 28)

Report by Executive Director of Resources & Section 151 Officer.

The performance for the three quarters of the year to December 2024 is measured against the budget agreed by Council in February 2024 in this report.

The Audit & Governance Committee is RECOMMENDED to note the council's treasury management activity at the end of the third quarter of 2024/25.

6. Changes to Constitution of Pension Fund Committee (Pages 29 - 30)

Report by the Executive Director of Resources & Section 151 Officer

The AUDIT AND GOVERNANCE COMMITTEE is RECOMMENDED to

Approve the changes to the mandatory training requirement of the Pension Fund Committee Members as set out below.

7. Report of the Constitution Working Group (Pages 31 - 264)

Report by Director of Law and Governance and Monitoring Officer

The Audit and Governance Committee is RECOMMENDED to recommend to Council

- (a) to approve amendments listed in Annex 1 to the following Parts of the Council's Constitution:
 - (i) Part 1.2 How Oxfordshire County Council Operates;
 - (ii) Part 1.3 Decision Making;
 - (iii) Part 3.1 Council Procedure Rules;
 - (iv) Part 3.1A Virtual Meeting Procedure Rules (delete);
 - (v) Part 3.3 Virement Rules;
 - (vi) Part 4.2 Cabinet Procedure Rules;
 - (vii) Part 4.4 Delegated Decisions by Individual Cabinet Members;
 - (viii) Part 4.6 Transport Advisory Panel (delete);
 - (ix) Part 5.1A Regulatory and Other Committees;
 - (x) Part 5.1B Health and Wellbeing Board;
 - (xi) Part 6.1A Overview and Scrutiny Committees;
 - (xii) Part 6.1B Oxfordshire Joint Health Overview and Scrutiny Committee;
 - (xiii) Part 6.1C Buckinghamshire, Oxfordshire, Berkshire West Joint Health Overview and Scrutiny Committee Terms of Reference (new Part);
 - (xiv) Part 6.2 Overview and Scrutiny Committee Procedure Rules;
 - (xv) Part 6.3 Protocol on Scrutiny Participation (delete);
 - (xvi) Part 7.2 Scheme of Delegation to Officers;
 - (xvii) Part 8.3 Contract Procedure Rules;
 - (xviii) Part 9.2 Protocol on Councillors' Rights and Responsibilities;
 - (xix) Part 9.4 Policy on IT Use by Members of the County Council (delete);
 - (xx) Part 9.6 Protocol on Member-Officer Relations;
 - (xxi) Part 10.1 Members' Allowances;
 - (xxii) correct erroneous references and update titles where they have changed;
- (b) to delegate to the Director of Law & Governance and Monitoring Officer the ability to make any necessary additional changes to the Constitution to amend any inconsistencies arising from these proposed changes and where any existing drafting in the Constitution is inconsistent with the changes set out in this report and approved by Council.
- (c) to delegate to the Director of Law & Governance and Monitoring Officer the ability to update Part 10.1 Members' Allowances annually in line with any requirement under the Scheme of Allowances to apply indexation to Members' Allowances.

8. Accounting Policies (Pages 265 - 288)

Report by Executive Director of Resources and Section 151 Officer.

This report sets out the approach taken to the preparation of the 2024/25 Statement of Accounts including:

- The proposed timetable for the publication and public inspection of the 2024/25 Statement of Accounts
- Changes to de minimis levels for capitalisation.
- Changes to the Chartered Institute of Public Finance and Accountancy (CIPFA) 2024/25 Code of Practice on Local Authority Accounting in the United Kingdom (the Code) for 2024/25

The approved Significant Accounting Policies which describe how the Council has interpreted and applied the Code and form the basis of preparation of the accounts.

The Audit and Governance Committee is RECOMMENDED to

- Endorse the proposed timetable to produce the draft Statement of Accounts for 2024/25
- Consider and approve the change in the De Minimis Level for capitalisation.
- Ratify the accounting policies including new changes for 2024/25 as approved by the Executive Director of Resources and Section 151 Officer and included as an annex to this report.

9. Counter Fraud Update (Pages 289 - 296)

Report by Executive Director of Resources.

This report presents a summary of activity against the Counter Fraud Plan for 2024/25, presented to the July 2024 Audit & Governance committee meeting, with a further updated provided to the November 2024 meeting. The Counter Fraud plan supports the Council's Anti-Fraud and Corruption Strategy by ensuring that the Council has proportionate and effective resources and controls in place to prevent and detect fraud as well as investigate those matters that do arise.

The Committee is RECOMMENDED to note the summary of activity against the Counter Fraud Plan for 2024/5.

10. Audit and Governance Committee Annual Report to Council (Pages 297 - 308)

Report by Executive Director of Resources and Section 151 Officer.

In accordance with CIPFA (The Chartered Institute of Public Finance & Accountancy) Audit Committee Guidelines for Local Authorities 2022, it is recommended practice for an annual public report to be produced and reported to Council demonstrating how the committee has discharged its responsibilities.

The Audit & Governance Committee is RECOMMENDED to review the draft report, agree any amendments and finalise in preparation for presentation to Council by the Chair of the Audit & Governance Committee.

11. Internal Audit Progress Report (Pages 309 - 330)

Report by the Executive Director of Resources and Section 151 Officer.

This report provides an update on the Internal Audit Service, including resources, completed and planned audits.

The report includes the Executive Summaries from the individual Internal Audit reports finalised since the last report to the January 2025 Committee. Since the last update, there have been no red reports issued.

The Committee is RECOMMENDED to note the progress with the 2024/25 Internal Audit Plan and the outcome of the completed audits.

12. Policy on Councillor Training and Development (Pages 331 - 338)

Report by Director of Law and Governance and Monitoring Officer

The Audit and Governance Committee is RECOMMENDED to

- a) Review the Policy on Councillor Training and Development in Annex 1;
- b) Agree to consider the Policy at the Audit & Governance Committee's next meeting in June following consultation with the Member Reference Group on the categorisation of training included in Table 1.

13. Oxfordshire Code of Corporate Governance (Pages 339 - 354)

Report by Director of Law & Governance and Monitoring Officer.

In 2016 CIPFA & SOLACE produced an updated guidance and framework with the identified principles that should underpin the governance of each local authority, and a structured approach to assist individual authorities to achieve good governance, "Delivering Good Governance in Local Government: Framework 2016 Edition." The Council's Code of Corporate Governance is based upon this guidance.

The Committee is RECOMMENDED to approve the Oxfordshire Code of Corporate Governance.

14. Ernst & Young Update (Verbal Report)

A verbal update on the 2023/24 County Council and Pension Fund audits.

15. Audit & Governance Committee Work Programme (Pages 355 - 356)

The Committee is invited to note and comment on the work programme.

Close of meeting

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 (i.e. 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.

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.

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'.

Members Code – Other registrable interests

Where a matter arises at a meeting which directly relates to the financial interest or wellbeing of one of your other registerable interests then you must declare an interest. You must not participate in discussion or voting on the item and you must withdraw from the meeting whilst the matter is discussed.

Wellbeing can be described as a condition of contentedness, healthiness and happiness; anything that could be said to affect a person's quality of life, either positively or negatively, is likely to affect their wellbeing.

Other registrable interests include:

- a) Any unpaid directorships

- b) Any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority.
- c) Any body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management.

Members Code – Non-registrable interests

Where a matter arises at a meeting which directly relates to your financial interest or wellbeing (and does not fall under disclosable pecuniary interests), or the financial interest or wellbeing of a relative or close associate, you must declare the interest.

Where a matter arises at a meeting which affects your own financial interest or wellbeing, a financial interest or wellbeing of a relative or close associate or a financial interest or wellbeing of a body included under other registrable interests, then you must declare the interest.

In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied:

Where a matter affects the financial interest or well-being:

- a) to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- b) a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest.

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.