

AUDIT & GOVERNANCE COMMITTEE

17 September 2025

AUDIT WORKING GROUP – TERMS OF REFERENCE

Report by the Executive Director of Resources & Section 151 Officer

RECOMMENDATION

1. The Committee is RECOMMENDED to

Review and agree the updated Audit Working Group Terms of Reference.

Executive Summary

2. The Audit Working Group (AWG) acts as an informal working group of the Audit & Governance Committee, reviewing in detail matters of governance, risk and control. It supports the Audit & Governance (A&G) Committee in discharging its responsibilities. The terms of reference for the AWG are agreed by the Audit & Governance Committee.

Audit Working Group Terms of Reference

3. The previous terms of reference for the Audit Working Group included that the co-opted independent member of the Audit & Governance Committee act as the chair of the Audit Working Group. This arrangement had been in place since the inception of the Audit Working Group.
4. The previous co-opted independent member of the Audit & Governance Committee has stood down and two new co-opted independent members have been appointed. The role of chairing the Audit Working Group was not included as a responsibility for the new co-opted independent members. It was previously discussed and agreed at both the Audit Working Group and Audit & Governance Committee that the Chair of the Audit & Governance Committee will chair future Audit Working Group meetings.
5. At Annex 1, the terms of reference have been updated to reflect the change of Chair to the Audit Working Group. The change will come into effect from October 2025 when the Audit Working Group is scheduled to next meet.

Financial Implications

6. There are no direct financial implications arising from this report.

Comments checked by: Lorna Baxter, Executive Director of Resources,
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Legal Implications

7. There are no direct legal implications arising from this report.

Comments checked by: Jay Akbar, Head of Legal and Governance,
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Staff Implications

8. There are no direct staff implications arising from this report.

Equality & Inclusion Implications

9. There are no direct equality and inclusion implications arising from this report.

Sustainability Implications

10. There are no direct sustainability implications arising from this report.

Risk Management

11. There are no direct risk management implications arising from this report.

Lorna Baxter
Executive Director of Resources and S151 Officer.

Annex: Annex 1: Audit Working Group Terms of Reference
(version September 2025)

Background papers: None.

Contact Officer: Sarah Cox, Chief Internal Auditor
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September 2025.

ANNEX 1

AUDIT WORKING GROUP TERMS OF REFERENCE

Membership

The Audit Working Group (“the Group”) shall consist of:-

The Chair of the Audit and Governance Committee who will chair the Audit Working Group, together with four members of the Audit and Governance Committee.

There will also be up to four named members of the Audit and Governance Committee who will deputise as required. Where the Chair of the Audit and Governance Committee cannot attend and chair the Group, the Deputy Chair of the Audit and Governance Committee will be the named deputy.

The Executive Director of Resources and/or Director of Financial & Commercial Services, Director of Law and Governance (& Monitoring Officer), and the Chief Internal Auditor, or their representatives shall attend the Group meetings.

Members of the Group and their deputies should have suitable background and knowledge to be able to address satisfactorily the complex issues under consideration and should receive adequate training in the principles of audit, risk and control.

All members of the Audit and Governance Committee can attend the Group Meetings as observers.

Role

The Audit Working Group shall:

- act as an informal working group of the Audit and Governance Committee in relation to audit, risk and control to enable the Audit and Governance Committee to fulfil its responsibilities effectively in accordance with its terms of reference.
- undertake a programme of work as defined by the Audit and Governance Committee.
- consider issues arising in detail as requested by the Audit and Governance Committee.
- receive private briefings on any matters of concern.

Reporting

The Executive Director of Resources will report to the Audit and Governance Committee on matters identified by the Group following consultation with the Chair of Group and its members.

Meeting

The Group shall meet when required. The Group may invite any officer or member of the Council to attend its meetings to discuss a particular issue and may invite any representative of an external body or organisation as appropriate.

Confidentiality

The Group will meet in private to allow full and frank consideration of audit, risk and control issues.

All matters discussed and papers submitted for the meetings including minutes of the previous meeting must be treated as confidential. Papers will be circulated in advance to all members of the Audit and Governance Committee for information whether attending the Group or not.

Where any other member wishes to inspect any document considered by the Group and believes that as a County Councillor s/he has a "need to know", then the Protocol on Councillors' Rights and Responsibilities (Part 9.2), paragraph 11: Rights of Councillors to Access to Documents and Other Information, shall apply.

UpdatedSeptember 2025

Review Date.....September 2027

Officer Responsible:

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