



To: **Members of the Audit & Governance Committee**

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

Wednesday, 29 November 2023 at 1.00 pm

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

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

Martin Reeves
Chief Executive

Deadline(pubagenda)

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

Membership

Chair – Councillor Roz Smith
Deputy Chair - Councillor Brad Baines

Councillors

Yvonne Constance OBE
Trish Elphinstone
Ted Fenton

Jenny Hannaby
Nick Leverton
Ian Middleton

Judy Roberts

Co-optee

Dr Geoff Jones
Vacancy Co-Optee

Notes:

- ***Date of next meeting: 10 January 2024***

AGENDA

- 1. Apologies for Absence and Temporary Appointments**
- 2. Declaration of Interests - see guidance note**
- 3. Minutes (Pages 1 - 10)**

To approve the minutes of the meeting held on 20 September 2023 (**AG3**) and to receive information arising from them.

- 4. Petitions and Public Address**
- 5. Counter Fraud Update (Pages 11 - 18)**

This report presents a summary of activity against the Counter Fraud Plan for 2023/24, presented to the July 2023 Audit & Governance committee 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 2023/24.

- 6. Treasury Management Mid Term Review (Pages 19 - 32)**

The Chartered Institute of Public Finance and Accountancy's (CIPFA's) 'Code of Practice on Treasury Management 2021' requires that committee to which some treasury management responsibilities are delegated, will receive regular monitoring reports on treasury management activities and risks. This report sets out the position at 30 September 2023.

The Audit & Governance Committee is RECOMMENDED to note the council's treasury management activity in the first half of 2023/24 and recommend Council to note council's treasury management activity in the first half of 2023/24.

- 7. Future Council Governance Group recommendations (Pages 33 - 36)**

The report presented to the committee on 29 September 2023 summarised the purpose and activities of the Future Council Governance.

The Committee are RECOMMENDED to note the report.

8. Whistleblowing Policy (Pages 37 - 50)

A revised Whistleblowing Policy was presented to the Audit and Governance Committee on 17 November 2021 and the Council has operated under that Policy since November 2021. It focuses primarily on employees, councillors and contractors. A copy of the policy is attached to the report.

The main thrust of national whistleblowing guidance and policies is on encouraging internal persons to blow the whistle on a situation in the public interest, that the public might otherwise lack the internal knowledge to raise. The policy, however, recognises that the public may sometimes also wish to raise a whistleblowing concern. The emphasis is on encouraging legitimate concerns rather than being unduly prescriptive on who can raise concerns.

The Committee are RECOMMENDED to:

1. To note the number of incidents of Whistleblowing during the 2022-23 financial year.
2. To note the work being undertaken on the development of a revised Whistleblowing Policy in light of the lessons learned from operation of the current Policy since November 2021.

9. Oxford Fire & Rescue Service Statement of Assurance 2022-23 (Pages 51 - 72)

The Fire and Rescue National Framework for England 2018 sets out a requirement for all fire and rescue authorities to provide annual assurance on financial, governance and operational matters through publishing an Annual Statement of Assurance. Oxfordshire Fire and Rescue Services, Annual Statement of Assurance confirms that we are demonstrating due regard to the requirements included in the framework and the expectations set out in the authorities' risk management plans. It covers activities across the Service including Fire and Rescue response, Road Safety, Emergency Planning, Trading Standards and Gypsy and Traveller Services.

The Committee is RECOMMENDED to Consider and approve the Community Safety Services, Statement of Assurance 2022/23 for publication. This document is procedural and not recommending any policy decision, strategy or project involving major change.

10. Oxfordshire Fire and Rescue Service 2021/22 Annual Report (Pages 73 - 100)

The Community Safety Services, Annual Report provides information to members of the public on Oxfordshire Fire and Rescues activities and performance. It demonstrates what

we have done between 2022 and 2023 across our strategic priorities of protection, prevention, response and people. The Annual Report supports principles of good governance, transparency, regular reporting and public accountability. The report covers the five teams that make up Oxfordshire Fire and Rescue Service including Emergency Response, Road Safety, Emergency Planning, Trading Standards and Gypsy and Traveller Services.

The Committee is RECOMMENDED to Consider and approve the Community Safety Services, Annual Report 2022/23 for publication. This document is procedural and not recommending any policy decision, strategy or project involving major change.

11. Audit Working Group Update (Pages 101 - 104)

The Audit Working Group (AWG) met on 8 November 2023. The group received a briefing on IT governance arrangements for new system implementation and also an update on the Counter Fraud Team's activities.

The Committee is RECOMMENDED to note the report.

12. Annual Governance Statement 2022/23 (Pages 105 - 116)

On 19 July 2023, this Committee approved the Annual Governance Statement (AGS) for the year 2022/23. Local authorities are required to prepare an AGS to be transparent about their compliance with good governance principles and to give an opinion on the effectiveness of those arrangements. As part of the process, authorities are expected to highlight particular areas of focus for the year following.

This report therefore updates the Committee on the thirteen particular areas of focus identified for 2023/24.

The Committee is RECOMMENDED to receive this update on the actions from the Annual Governance Statement 2022/23 and to make any comment upon them.

13. Terms of Reference (Pages 117 - 128)

Proposed changes to the terms of reference were previously presented to the Audit and Governance Committee on 13 November 2019 but did not go through the normal approval process due to the interruption in meetings at the start of the Covid-19 Pandemic.

The proposed changes were in line with those recommended in the Chartered Institute of Public Finance and Accountancy (CIPFA) guidance on the function and operation of audit committees Audit Committees in Local Authorities and Police 2018 edition.

The Committee are RECOMMENDED to make the changes to the terms of reference of the Audit and Governance Committee (Part 5.1A of the Constitution) as highlighted in Annex A to the report. This reflects the latest guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA) - *Audit Committees: Practical Guidance for Local Authorities and Police (2022)*.

14. Effectiveness of Internal Audit Review (Pages 129 - 134)

The Committee are RECOMMENDED to note the results of the review of the effectiveness of Internal Audit.

15. Ernst & Young Update (Pages 135 - 232)

Ernst and Young to update the Committee on:

- 2021/22 EY Draft Audit Results Report;
- 2021/22 EY Draft Pension Fund Audit Results Report

16. Audit and Governance Committee Work Programme (Pages 233 - 234)

To review the Committee's Work Programme.

17. Date of Next Meeting

Members to note the date of the next meeting will be 10 January 2024.

Close of meeting

An explanation of abbreviations and acronyms is available on request from the Chief Internal Auditor.

Pre-Meeting Briefing

There will be a pre-meeting briefing at County Hall on **Date Not Specified** at **Time Not Specified** for the Chairman, Deputy Chairman and Opposition Group Spokesman.

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.