



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

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

Wednesday, 11 May 2022 at 2.00 pm

County Hall, 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.

Stephen Chandler
Interim Chief Executive

May 2022

Committee Officers: Cameron MacLean
Tel: 07526 985978 Email: cameron.maclean@oxfordshire.gov.uk

Membership

Chair – Councillor Roz Smith
Deputy Chair - Councillor Brad Baines

Councillors

Donna Ford
Nick Leverton
Dan Levy

Ian Middleton
Michael O'Connor
Judy Roberts

Ted Fenton

Co-optee

Dr Geoff Jones

Notes: *Date of next meeting: 20 July 2022*

Declarations of Interest

The duty to declare....

Under the Localism Act 2011 it is a criminal offence to:

- (a) fail to register a disclosable pecuniary interest within 28 days of election or co-option (or re-election or re-appointment), or
- (b) provide false or misleading information on registration, or
- (c) participate in discussion or voting in a meeting on a matter in which the member or co-opted member has a disclosable pecuniary interest.

Whose Interests must be included?

The Act provides that the interests which must be notified are those of a member or co-opted member of the authority, **or**

- those of a spouse or civil partner of the member or co-opted member;
- those of a person with whom the member or co-opted member is living as husband/wife
- those of a person with whom the member or co-opted member is living as if they were civil partners.

(in each case where the member or co-opted member is aware that the other person has the interest).

What if I remember that I have a Disclosable Pecuniary Interest during the Meeting?

The Code requires that, at a meeting, where a member or co-opted member has a disclosable interest (of which they are aware) in any matter being considered, they disclose that interest to the meeting. The Council will continue to include an appropriate item on agendas for all meetings, to facilitate this.

Although not explicitly required by the legislation or by the code, it is recommended that in the interests of transparency and for the benefit of all in attendance at the meeting (including members of the public) the nature as well as the existence of the interest is disclosed.

A member or co-opted member who has disclosed a pecuniary interest at a meeting must not participate (or participate further) in any discussion of the matter; and must not participate in any vote or further vote taken; and must withdraw from the room.

Members are asked to continue to pay regard to the following provisions in the code that *“You must serve only the public interest and must never improperly confer an advantage or disadvantage on any person including yourself”* or *“You must not place yourself in situations where your honesty and integrity may be questioned....”*

Please seek advice from the Monitoring Officer prior to the meeting should you have any doubt about your approach.

List of Disclosable Pecuniary Interests:

Employment (includes *“any employment, office, trade, profession or vocation carried on for profit or gain”*.), **Sponsorship, Contracts, Land, Licences, Corporate Tenancies, Securities.**

For a full list of Disclosable Pecuniary Interests and further Guidance on this matter please see the Guide to the New Code of Conduct and Register of Interests at Members’ conduct guidelines. <http://intranet.oxfordshire.gov.uk/wps/wcm/connect/occ/Insite/Elected+members/> or email democracy@oxfordshire.gov.uk for a hard copy of the document.

If you have any special requirements (such as a large print version of these papers or special access facilities) please contact the officer named on the front page, but please give as much notice as possible before the meeting.

AGENDA

1. Apologies for Absence and Temporary Appointments

2. Declaration of Interests - see guidance note

3. Minutes (Pages 1 - 26)

To approve the minutes of the meetings of the Audit & Governance Committee held on -

1. 05 January 2022; and
2. 16 March 2022.

4. Petitions and Public Address

5. Annual Report of the Chief Internal Auditor (Pages 27 - 64)

2.15 pm

Annual Report by Chief Internal Auditor

The report summarises the outcome of the Internal Audit work in 2021/22 and provides an opinion on the Council's System of Internal Control. The opinion is one of the sources of assurance for the Annual Governance Statement.

The Audit and Governance Committee is RECOMMENDED to consider and endorse the annual report.

6. Internal Audit Strategy & Annual Plan 2022/23 (Pages 65 - 80)

2.35 pm

Report by Director of Finance

This report presents the Internal Audit Strategy and Internal Audit Plan for 2022/23. A separate plan for Counter-Fraud activity will be presented to the July 2022 Committee. Appendix 2 of the report sets out the annual Internal Audit plan for 2022/23.

The Committee is RECOMMENDED to comment and note the Internal Audit Strategy and Internal Audit Plan for 2022/23.

7. Accounting Policies for Inclusion in the 2021/22 Statement of Accounts (Pages 81 - 98)

2.55 pm

Report by Director of Finance

The Committee is asked to consider a report setting out the approach taken to the preparation of the 2021/22 Statement of Accounts including:

1. The proposed timetable for the 2021/22 Statement of Accounts and External Audit;
2. Future changes to the Code of Practice on Local Authority Accounting in England and Wales ("the Code"); and

3. The approved Significant Accounting Policies which describe how the Council has interpreted and applied the Chartered Institute of Public Finance and Accountancy (CIPFA) 2021/22 Code of Practice on Local Authority Accounting in the United Kingdom which is the basis for the preparation of the accounts.

The Committee is RECOMMENDED to –

1. Note the proposed timetable for the 2021/22 Statement of Accounts and the highlighted future changes; and
2. Ratify the accounting policies as approved by the Chief Finance Officer annexed to the report.

8. Treasury Management Annual Performance Report

3.15 pm

Report to Follow.

9. Update on Activities of The Constitution Review Working Group (Pages 99 - 102)

3.35 pm

Report by Director of Law and Governance

The Committee is RECOMMENDED to:

1. Note the progress of the Working Group made to date and the areas to be covered in the report to be delivered by 31 July 2022.
2. Approve, in principle, the idea that the Working Group should continue its work after 31 July 2022.

10. Audit & Governance Committee Work Programme 2022/23 (Pages 103 - 104)

3.55 pm

To note the Audit & Governance Committee Work Programme 2022/23.

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 a date and at time to be confirmed for the Chairman, Deputy Chairman and Opposition Group Spokesman.