



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

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

**Wednesday, 17 November 2021 at 2.00 pm  
County Hall, Oxford, OX1 1ND**

Please note that Council meetings are currently taking place in-person (not virtually) with social distancing at the venue. Meetings will continue to be live-streamed and those who wish to view them are strongly encouraged to do so online to minimise the risk of Covid-19 infection.

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

Places at the meeting are very limited due to the requirements of social distancing. If you still wish to attend this meeting, you must contact the Committee Officer by 9.00 a.m. four working days before the meeting and they will advise you if you can be accommodated at this meeting and of the detailed Covid-19 safety requirements for all attendees.

**Please note that in line with current government guidance *all* attendees are strongly encouraged to take a lateral flow test in advance of the meeting.**

Yvonne Rees  
Chief Executive

November 2021

*Committee Officer: Lucy Tyrrell, Tel 07741 607834; E-mail:  
lucy.tyrrell@oxfordshire.gov.uk*

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**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:**

- ***There will be a pre-meeting held virtually on Monday 15 November 2021 at 9.15 a.m. for the Chair, Vice-Chair and Opposition Spokesperson.***
- ***Date of the next meeting: 5 January 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/lnsite/Elected+members/> or contact Glenn Watson on **07776 997946** or [glenn.watson@oxfordshire.gov.uk](mailto:glenn.watson@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 - 8)**

To approve the minutes of the meeting held on 15 September 2021 and to receive information arising from them.

## 4. **Petitions and Public Address**

*Currently council meetings are taking place in-person (not virtually) with social distancing measures in the venues. However, members of the public who wish to speak at this meeting can attend the meeting 'virtually' through an online connection. Places at the meeting are very limited due to the requirements of social distancing. While you can ask to attend the meeting in person, you are strongly recommended to attend 'virtually' to minimise the risk of Covid-19 infection.*

***Please note that in line with current government guidance all attendees are strongly encouraged to take a lateral flow test in advance of the meeting.***

*Normally requests to speak at this public meeting are required by 9 am on the day preceding the published date of the meeting. However, during the current situation and to facilitate these new arrangements we are asking that requests to speak are submitted by no later than 9 am four working days before the meeting, i.e., 9 am on Thursday 11 November 2021. Requests to speak should be sent to [lucy.tyrrell@oxfordshire.gov.uk](mailto:lucy.tyrrell@oxfordshire.gov.uk). You will be contacted by the officer regarding arrangements for speaking.*

*If you ask to attend in person, the officer will also advise you regarding Covid-19 safety at the meeting. If you are speaking 'virtually', you may submit a written statement of your presentation to ensure that if the technology fails, then your views can still be taken into account. A written copy of your statement can be provided no later than 9 am 2 working days before the meeting. Written submissions should be no longer than 1 A4 sheet.*

## 5. **External Auditors - External Audit Report (Pages 9 - 52)**

2.10 p.m.

Representatives from the external auditors, Ernst & Young, will attend to present the following reports:

- Oxfordshire County Council 2020/21 Audit Update Paper
- Oxfordshire Pension Fund Audit Results Report Year Ended 31 March 2021

## 6. **Update on Closure of Accounts 2021/22 (Pages 53 - 56)**

2.25 p.m.

Report by the Director of Finance

There are two major pieces of work that are underway currently so that they can be incorporated into the closure of the Council's 2021/22 accounts and provide opening balances on the Balance Sheet as at 1 April 2022. This report provides an update on this.

***The Audit and Governance Committee is RECOMMENDED to note the content of the report.***

## **7. External Auditor Appointments (Pages 57 - 68)**

2.40 p.m.

Report by the Director of Finance.

The current auditor appointment arrangements cover the period up to and including the audit of the 2022/23 accounts. The Council previously opted into the 'appointing person' national auditor appointment arrangements established by Public Sector Audit Appointments (PSAA) for the period covering the accounts for 2018/19 to 2022/23.

PSAA is now undertaking a procurement for the next appointing period, covering audits for 2023/24 to 2027/28.

***The Audit and Governance Committee is RECOMMENDED to recommend to Council to allow Public Sector Audit Appointments (PSAA) to appoint external auditors on behalf of the Council for the period 2023/24 – 2027/28.***

## **8. Treasury Management Mid-Term Review (Pages 69 - 86)**

2.55 p.m.

Report by Director of Finance.

The report sets out the Treasury Management activity undertaken in the first half of the financial year 2021/22 in compliance with the CIPFA Code of Practice. The report includes Debt and Investment activity, Prudential Indicator monitoring and forecast interest receivable and payable for the financial year.

***The Audit & Governance Committee is RECOMMENDED to***

***a) Endorse the report, and***

***b) recommend Council to endorse the Council's Mid-Term Treasury Management Review 2021/22.***

## **9. Counter Fraud Update (Pages 87 - 94)**

3.05 p.m.

Report by Director of Finance.

This report presents a summary of activity against the Counter Fraud Plan for 2021/22.

***The committee is RECOMMENDED to note the summary of activity against the Counter Fraud Plan for 2021/22.***

## **10. Constitution Review (Pages 95 - 98)**

3.15 p.m.

In September 2021, the Committee approved the scope for a review of the Constitution and agreed to the appointment of an informal cross-party Working Group and its terms of reference. The purpose of the Working Group is to make recommendations to this Committee on potential changes to the Constitution. The Committee endorsed an outline approach which envisaged the Committee receiving a draft, revised version of the Constitution in March 2022. The purpose of this report is to update the Committee on the commencement of the Working Group to deliver the review.

***The committee is RECOMMENDED to note the membership of the Constitution Review Working Group and to receive this update on its establishment.***

## **11. Annual Governance Statement 2020/21 Update (Pages 99 - 106)**

3.25 p.m.

Report by Director of Law and Governance and Monitoring Officer

On 2 June 2021, this Committee approved the Annual Governance Statement (AGS) for the year 2020/21. 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 three particular areas of focus identified for 2021/22.

***The Committee is RECOMMENDED to receive this update on the actions from the Annual Governance Statement 2020/21 and to make any comment upon them.***

## **12. Whistleblowing Policy (Pages 107 - 122)**

3.40 p.m.

Report by Director of Law & Governance and Monitoring Officer

A review of the Council's approach to whistleblowing has not occurred for some time. Up to now, the Council has had two whistleblowing policies, one internal, aimed at encouraging whistleblowing from employees, councillors and contractors: and a second policy, for members of the public. In reviewing the Council's approach, it has been important to take stock of best practice guidance and of other authorities' recent approaches. The draft prepared by the Monitoring Officer accords with such best practice. It has also had the benefit of prior consideration by this Committee's Audit Working Group. The fundamental change being recommended at this time, is to create a single whistleblowing policy and to refocus this primarily on employees, councillors, contractors. The Committee is asked to endorse the draft policy.

***The committee is RECOMMENDED to:***

- a) ***endorse the Whistleblowing Policy proposed by the Monitoring Officer; and in so doing***
- b) ***suggest any additional changes to the Monitoring Officer for her consideration.***

### **13. OFRS Statement of Assurance (Pages 123 - 134)**

3.50 p.m.

Report by the Chief Fire Officer.

The Fire and Rescue National Framework for England (the Framework) sets out a requirement for fire and rescue authorities to provide an annual statement of assurance on financial, governance and operational matters and to show how they have due regard to the requirements of the Framework and the expectations set out in authorities' own integrated risk management plans.

To demonstrate this, the Framework requires that each authority must publish an annual statement of assurance. The Statement of Assurance 2020/21 document is intended to meet the obligation to produce this statement through reference to public webpages, existing reports and documents.

***The Audit and Governance Committee is RECOMMENDED to approve the report in its entirety.***

### **14. Audit Working Group (Pages 135 - 136)**

4.00 p.m.

Report by the Director of Finance.

This report presents the matters considered by the Audit Working Group meeting of 20 October 2021.

***The Committee is RECOMMENDED to note the report.***

### **15. Audit & Governance Committee Work Programme 2021/22 (Pages 137 - 138)**

4.10 p.m.

To review the Committee's work programme.

**Close of meeting**