



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

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

Wednesday, 25 April 2018 at 1.30 pm

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

Peter G. Clark
Chief Executive

April 2018

*Committee Officers: Colm Ó Caomhánaigh, Tel 07393 001096;
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Membership

Chairman – Councillor Nick Carter
Deputy Chairman - Councillor Tony Illott

Councillors

Paul Buckley
Ian Corkin
Helen Evans

Charles Mathew
D. McIlveen
Les Sibley

Roz Smith

Co-optee

Dr Geoff Jones

Notes:

- ***There will be a pre-meeting briefing in Room 1.1 at County Hall on 20 April 2018 at 9.30am for the Chairman, Deputy Chairman and Opposition Group Spokesman.***
- ***Date of next meeting: 25 July 2018***

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 contact Glenn Watson on **07776 997946** or 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 - 6)

To approve the minutes of the meeting held on 7 March 2018 and to receive information arising from them.

4. Petitions and Public Address

5. Safer Recruitment Internal Audit 2017/2018 (Pages 7 - 10)

1.40pm

Report by the Director for Human Resources

This report explains the issues identified by the Safer Recruitment Internal Audit in February 2018 and the actions being taken. The report particularly focuses on the findings in relation to criminal record checking (DBS checks).

The Committee is RECOMMENDED to support the actions being taken to resolve the discrepancies in our recording system and the actions being taken to ensure rechecks are consistently carried out every three years.

6. Statement of Accounts 2017/18 - Accounting Policies Briefing Note (Pages 11 - 30)

2pm

Report by the Director of Finance.

The Council's Statement of Accounts is prepared in accordance with the Council's Accounting Policies as set out at Note 1 in the Notes to the Core Financial Statements.

The CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code) defines Accounting Policies as 'the specific principles, bases, conventions, rules and practices applied by an authority in preparing and presenting financial statements'. The accounting policies describe how the Council has interpreted and applied the code.

The Council's auditors will review the adopted accounting policies as part of the audit of the statement of accounts. There is an expectation that they will be able to evidence

that the accounting policies have been approved by 'Those Charged With Governance'. In this council that is the Audit and Governance Committee.

The Committee is RECOMMENDED to:

- a) **note the report; and**
- b) **ratify the accounting policies as approved by the Chief Finance Officer and included as an appendix.**

7. Internal Audit Strategy & Annual Plan 2018/19 (Pages 31 - 54)

2.20pm

Report by the Director of Finance.

This report presents the Internal Audit Strategy and Annual Internal Audit Plan for 2018/19.

The committee is RECOMMENDED to comment and note the Internal Audit Strategy for 2018/19 and 2018/19 Internal Audit Plan.

8. Annual Scrutiny Report (Pages 55 - 78)

2.40pm

Report by the Assistant Chief Executive.

The Scrutiny Annual Report provides a summary of the work of the council's overview and scrutiny function in 2017-18. This function includes the council's three Overview and Scrutiny Committees, and any Cabinet Advisory Groups which have been appointed by Cabinet in this time.

The Committee is RECOMMENDED to comment on the report prior to its submission to the Performance Scrutiny Committee for review and to Council for approval.

9. External Auditors (Pages 79 - 88)

3pm

A representative from the external auditors, Ernst & Young, will attend to present the following item:

- Audit Progress Report

10. Annual Report of the Chief Internal Auditor 2017/18 (Pages 89 - 142)

3.20pm

Report by the Chief Internal Auditor

This is the annual report of the Chief Internal Auditor, summarising the outcome of the Internal Audit work in 2017/18, and providing 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 committee is RECOMMENDED to consider and endorse this annual report.

11. Audit and Governance Committee Annual Report to Council 2017
(Pages 143 - 156)

3.40pm

Report by the Chairman of the Audit & Governance Committee to be presented to The Council.

The Annual Report sets out the role of the Audit & Governance Committee and summarises the work that has been undertaken both as a Committee and through the support of the Audit Working Group in 2017/18.

The Committee is RECOMMENDED to consider the Annual Report and suggest any additions or amendments.

12. OFRS Statement of Assurance 2017-18 (Pages 157 - 186)

4pm

Report by the Director of Community Safety and 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 2017/18 document is intended to meet the obligation to produce this statement through reference to public webpages, existing reports and documents.

The Committee is RECOMMENDED to approve the report.

13. Annual Governance Statement (Pages 187 - 210)

4.20pm

Report by the Chief Legal Officer and Monitoring Office

The Audit & Governance Committee has the responsibility of approving the Council's Annual Governance Statement (AGS) each year.

Local authorities are required to prepare an AGS to be transparent about their compliance with good governance principles. This includes reporting on how they have monitored and evaluated the effectiveness of their governance arrangements in the previous year, and setting out any planned changes in the coming period.

This report presents the draft Annual Governance Statement to the Committee for consideration and approval.

The Audit & Governance Committee is RECOMMENDED to approve the Annual Governance Statement 2017/18, subject to the Chief Legal Officer making any necessary amendments in the light of comments made by the Committee, after consultation with the Leader of the Council, Chief Executive and Section 151 officer.

14. Audit Working Group Report (Pages 211 - 214)

4.40pm

This report presents the matters considered by the Audit Working Group Meeting of 4 April 2018.

The Committee is recommended to note the report.

15. Work Programme (Pages 215 - 216)

4.50pm

To review the Committee's Work Programme.

Close of meeting

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