



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

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

Wednesday, 27 May 2020 at 1.00 pm

Virtual Meeting

Please note that due to guidelines imposed on social distancing by the Government the meeting will be held virtually.

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

Yvonne Rees
Chief Executive

May 2020

Committee Officers: Lucy Tyrrell, Tel 07741 607824; E-mail:
lucy.tyrrell@oxfordshire.gov.uk

Membership

Chairman – Councillor Nick Carter
Deputy Chairman - Councillor Tony Ilott

Councillors

Paul Buckley
Dr Simon Clarke
Charles Mathew

D. McIlveen
Glynis Phillips
Roz Smith

Vacancy

Co-optee
Dr Geoff Jones

Notes:

- ***There will be a pre-meeting held virtually on Thursday 21 May 2020 at 9.30 a.m. for the Chairman, Deputy Chairman and Opposition Group Spokesman.***
- ***Date of next meeting: 22 July 2020.***

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 - 4)

To approve the minutes of the meeting held on 15 January 2020 and to receive information arising from them.

4. Petitions and Public Address

This Cabinet meeting will be held virtually in order to conform with current guidelines regarding social distancing. Normally requests to speak at this public meeting are required by 9.00 a.m. 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 9.00 a.m. four working days before the meeting i.e. 9.00 a.m. on 21 May 2020. Requests to speak should be sent to lucy.tyrrell@oxfordshire.gov.uk together with 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 9.00 a.m. 2 working days before the meeting.

Where a meeting is held virtually and the addressee is unable to participate virtually their written submission will be accepted.

Written submissions should be no longer than 1 A4 sheet.

5. Steve Jordan, Corporate Director, Commercial Development, Assets and Investment - Introduction to Committee and overview of role

1.10 p.m.

6. Statement of Accounts 2019/20 Update (Pages 5 - 26)

1.20 p.m.

Report by Director of Finance.

As the body identified as 'Those Charged with Governance' within the Council, The Audit and Governance Committee is responsible for signing the Statement of Accounts at the meeting of the committee in July.

This report sets out the revised timetable for the publication of the 2019/20 Statement

of Accounts following the publication of revised legislation and guidance in response to the COVID-19 pandemic.

Members of the Committee are asked to ratify the Council's Significant Accounting Policies for 2019/20, as selected and approved by the Director of Finance. The CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 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 and form the basis of the preparation of the accounts.

The report also sets out the approach to the Narrative Report for inclusion in the 2019/20 Statement of Accounts, including the content of the Narrative Report and the approval process before the draft Statement of Accounts is published for Public Inspection on 8 June 2020.

The Audit and Governance Committee is RECOMMENDED to:

- a) **note the revised timetable for the publication of the 2019/20 Unaudited Statement of Accounts and period of public inspection**
- b) **ratify the accounting policies as approved by the Chief Finance Officer and included as an appendix to this report**
- c) **note the content and timetable for the 2019/20 narrative report**

7. External Auditors

1.40 p.m.

Representatives from the external auditors Ernst & Young will attend to update the Committee.

8. Annual Report of the Chief Internal Auditor 2019/20 (Pages 27 - 54)

2.00 p.m.

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 2019/20, 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.

9. Q1 Internal Audit Strategy & Annual Plan 2020/21 (Pages 55 - 64)

2.20 p.m.

Report by Director of Finance.

This report presents the Internal Audit Strategy and Quarter 1 Internal Audit Plan for 2020/21.

The Committee is RECOMMENDED to comment and note the Internal Audit Strategy for 2020/21 and Internal Audit Plan for quarter 1.

10. Progress update on Annual Governance Statement Actions (Pages 65 - 70)

2.30 p.m.

Report by Director of Law & Governance and Monitoring Officer.

Each year the Council must approve an Annual Governance Statement. This Committee is instrumental in this and will be invited to approve a new Statement in May 2020. The Statement provides a description of the effectiveness of the Council's governance framework and an Opinion as to its sufficiency. It also normally includes a set of governance actions that will form a priority for the year ahead.

In last year's Annual Governance Statement, several governance actions were listed as priorities for 2019/20. The Committee asked for a separate update on the outcomes from these actions before the Committee then goes on to consider the Annual Governance Statement for the forthcoming year. As such, this report includes a brief update on the priority actions identified for the 2019/20 year. The final position on them will be given in the Annual Governance Statement in May this year.

The Committee is RECOMMENDED to consider and note the outcomes so far on the governance actions agreed in last year's Annual Governance Statement.

11. Scale of Election Fees and Expenditure (Pages 71 - 80)

2.40 p.m.

Report by Director of Law & Governance and Monitoring Officer.

Each year the Council needs to set a scale of election fees and expenditure for the holding of elections of county councillors. This Committee has delegated responsibility for approving the 'scale of fees'.

In accordance with the Council's practice, a review has been undertaken in consultation with the City and District Councils of Oxfordshire, who assist in running the County Council's elections and by-elections. The Districts are generally mindful of the County Council's scale of fees, when setting their own fees for local elections and also use it in the event of any County council by-election. Therefore, the Scale of Fees aims to provide a framework, and to steer an even course between the individual requirements of all the districts and the County.

The proposed scale of fees and expenditure for 2020/21 is included as an Annex to this report. The Committee is requested to approved the proposed Scale of Fees to apply from 1 April 2020.

The Committee is RECOMMENDED to approve the Scale of Expenditure for the financial year 2020/21, as shown in Annex A to this report, for the election of County Councillors and any other local referendums.

12. Audit & Governance Committee Annual Report to Council 2019 (Pages 81 - 98)

2.45 p.m.

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 2019/20.

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

13. The Future of the Joint Audit & Governance and Performance Scrutiny (Transformation) Sub-Committee (Pages 99 - 108)

2.55 p.m.

Report from the Corporate Director for Customer and Organisational Development.

Also attached are the draft minutes from the Joint Audit & Governance and Performance Scrutiny (Transformation) Sub-Committee of 30 January 2020 for information.

The Committee is RECOMMENDED to

a) agree, in conjunction with the Performance Scrutiny Committee, that the work of the Transformation Sub-Committee is complete in having overseen the start-up phase of the council's Transformation Programme and that future oversight now reverts back to its two parent committees; and

b) consider on an ongoing basis which specific change activities it wishes to include on its forward plan.

14. Work Programme (Pages 109 - 110)

3.00 p.m.

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.
