



To: Members of the Audit & Governance Committee

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

Wednesday, 17 July 2019 at 2.00 pm

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

Yvonne Rees
Chief Executive

July 2019

*Committee Officers: Colm Ó Caomhánaigh, Tel 07393 001096; E-mail:
colm.ocaomhanaigh@oxfordshire.gov.uk*

Membership

Chairman – Councillor Nick Carter
Deputy Chairman - Councillor Tony Illott

Councillors

Paul Buckley
Dr Simon Clarke
Charles Mathew

D. McIlveen
Glynis Phillips
Les Sibley

Roz Smith

Co-optee

Dr Geoff Jones

Notes:

- ***There will be a pre-meeting briefing in the Members' Boardroom at County Hall on 11 July 2019 at 9.30am for the Chairman, Deputy Chairman and Opposition Group Spokesman.***
- ***Date of next meeting: 11 September 2019***
- ***There will be a private briefing for Members of the Committee with the Chief Internal Auditor and the External Auditors at 1pm before the 11 September meeting.***

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. **Election of Chairman for the 2019/20 Council Year**
2. **Election of Deputy Chairman for the 2019/20 Council Year**
3. **Apologies for Absence and Temporary Appointments**
4. **Declaration of Interests - see guidance note**
5. **Minutes (Pages 1 - 10)**

To approve the minutes of the meeting held on 8 May 2019 and to receive information arising from them.

6. **EXEMPT ITEM**

In the event that any Member or Officer wishes to discuss the information in the exempt minutes, the Committee will be invited to resolve to exclude the public for the consideration of the minutes by passing a resolution in relation to that item in the following terms:

"that the public be excluded during the consideration of the minutes since it is likely that if they were present during that discussion there would be a disclosure of "exempt" information as described in Part I of Schedule 12A to the Local Government Act, 1972 and specified below the item in the Agenda".

THE EXEMPT MINUTES HAVE NOT BEEN MADE PUBLIC AND SHOULD BE REGARDED AS 'CONFIDENTIAL' BY MEMBERS AND OFFICERS ENTITLED TO RECEIVE THEM.

THIS IS FOR REASONS OF COMMERCIAL SENSITIVITY.

THIS ALSO MEANS THAT THE CONTENTS SHOULD NOT BE DISCUSSED WITH OTHERS AND NO COPIES SHOULD BE MADE.

7. **Exempt Minutes (Pages 11 - 12)**

To approve the exempt minutes of the meeting held on 8 May 2019 and to receive information arising from them.

8. **Petitions and Public Address**

9. Statement of Accounts 2018/19 (Pages 13 - 16)

2.10pm

Report by the Director of Finance (**Annexes to Follow**)

The Accounts and Audit Regulations 2015 require the Director of Finance to publish the unaudited Statement of Accounts 2018/19 no later than 31 May 2019 and certify that they give a true and fair view of the County Council's financial position and income and expenditure for the year. This was achieved on 31 May 2019 and the unaudited accounts were published on the Council's website for public inspection. The Regulations require the Statement of Accounts to be considered by a committee of the Council by 31 July 2019 and, following that consideration, to be approved by resolution of that committee. This report presents the accounts to the Audit & Governance Committee for consideration and approval, with the findings of the audit available in Ernst & Young LLP's audit results reports.

The Committee is RECOMMENDED to:

- a) **Consider and approve the Statement of Accounts 2018/19 at Annex 1;**
- b) **Note the Summary Accounts 2018/19 at Annex 2;**
- c) **Agree that no changes are required to the Annual Governance Statement, previously approved by the Committee on 8 May 2019;**
- d) **Consider and approve the Letter of Representations 2018/19 for the Oxfordshire County Council accounts at Annex 4;**
- e) **Consider and approve the Letter of Representations 2018/19 for the Oxfordshire Pension Fund accounts at Annex 5;**
- f) **Agree that the Director of Finance, in consultation with the Chairman of the Committee (or Deputy Chairman in his absence), can make any further changes to the Statement of Accounts 2018/19 and / or letters of representation that may arise during completion of the audit.**

10. External Auditors (Pages 17 - 48)

2.40pm

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

- Oxfordshire County Council Audit Results Report (To Follow)
- Oxfordshire Pension Fund Audit Results Report

11. Treasury Management Outturn 2018/19 (Pages 49 - 66)

3.00pm

Report by the Director of Finance

The Chartered Institute of Public Finance and Accountancy's (CIPFA's) 'Code of Practice on Treasury Management (Revised) 2009' requires that the Council and Audit & Governance Committee receives an updated report on Treasury Management activities at least twice per year. This report is the second report for the financial year 2018/19 and sets out the position as at 31 March 2019. The report will be also considered by Cabinet on 16 July.

The Committee is RECOMMENDED to note the report, and to RECOMMEND Council to note the Council's Treasury Management Activity in 2018/19.

12. Oxford Direct Services work arrangement (Pages 67 - 76)

3.20pm

Presentation on the Oxford City Council Agency Agreement for highway maintenance in the city area.

13. Review of Corporate Security (Pages 77 - 82)

3.50pm

This will be a presentation by the Director for Property, Investment and Facilities Management.

14. Counter Fraud Strategy and Plan for 2019/20 (Pages 83 - 92)

4.20pm

Report by the Director of Finance

This report presents the Counter Fraud Strategy and Plan for 2019/20 and a review of activity from 2018/19.

The committee is RECOMMENDED to:

- a) note the summary of activity from 2018/19; and**
- b) comment and note the Counter Fraud Strategy and Plan for 2019/20.**

15. Internal Audit Charter (Pages 93 - 108)

4.40pm

Report by the Director of Finance

This report presents the Internal Audit Charter and Internal Audit Quality Assurance Programme for 2019/20. These are subject to annual review.

The Committee is RECOMMENDED to:

- a) **approve the Internal Audit Charter; and**
- b) **note the Quality Assurance and Improvement Programme.**

16. Audit Working Group Report (Pages 109 - 112)

4.50pm

Report by the Director of Finance

This report presents the matters considered by the Audit Working Group Meeting of 26 June 2019.

The Committee is RECOMMENDED to note the report.

17. Work Programme (Pages 113 - 114)

5.00pm

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.
