



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

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

Wednesday, 19 July 2023 at 1.00 pm

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

If you wish to view proceedings, please click on the link shown on the website. Please note, that will not allow you to participate in the meeting.

Martin Reeves
Chief Executive

July 2023

*Committee Officers: Committee Services
Email: committees.democraticservices@oxfordshire.gov.uk*

Membership

Chair – Councillor Roz Smith
Deputy Chair - Councillor Brad Baines

Councillors

Yvonne Constance OBE
Trish Elphinstone
Ted Fenton

Nick Leverton
Ian Middleton
Freddie van Mierlo

Judy Roberts

Co-optee

Dr Geoff Jones

Notes:

- ***Date of next meeting: 20 September 2023***

AGENDA

- 1. Election of Chair for the 2023-24 Council Year**
- 2. Election of Deputy Chair for the 2023-24 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 10 May 2023 and to receive any information arising from them.

6. Petitions and Public Address

Members of the public who wish to speak at this meeting can attend the meeting in person or 'virtually' through an online connection.

To facilitate 'hybrid' meetings we are asking that requests to speak or present a petition are submitted by no later than 9am four working days before the meeting i.e., 9am on Thursday 13 July 2023. Requests to speak should be sent to committeesdemocraticservices@oxfordshire.gov.uk

If you are speaking 'virtually', you may submit a written statement of your presentation to ensure your views are taken into account. A written copy of your statement can be provided no later than 9am 2 working days before the meeting. Written submissions should be no longer than 1 A4 sheet.

7. Treasury Management - Outturn report (Pages 11 - 24)

Report by Director of Finance

The Chartered Institute of Public Finance and Accountancy's (CIPFA's) 'Code of Practice on Treasury Management 2021' requires that the Council and Audit & Governance Committee receives a report on Treasury Management activities at least four times per year. This report is the final report for the financial year 2022/23 and sets out the position at 31 March 2023.

Audit & Governance Committee is RECOMMENDED to note the report, and to RECOMMEND Council to note the council's treasury management activity and outcomes in 2022/23.

8. Update on Statement of Accounts - 2022/23 (Pages 25 - 26)

Report by Director of Finance

This report sets out the approach taken to the preparation of the 2022/23 Statement of Accounts. It also provides a brief update to the prior years Accounts that remain unaudited

The Committee is RECOMMENDED to note the timing for the 2022/23 Statement of Accounts along with the updates on prior years.

9. Annual Governance Statement 2022-23 (Pages 27 - 60)

Report by Director of Law and Governance

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.

The Audit & Governance Committee is RECOMMENDED to approve the Annual Governance Statement 2022/23, subject to the Monitoring Officer making any necessary amendments in the light of comments made by the Committee, after consultation with the Leader of the Council, the Chief Executive, and the Section 151 officer.

10. Internal Audit Charter (Pages 61 - 78)

Report by Director of Finance

This report presents both the Internal Audit Charter and the Quality Assurance and Improvement Programme for 2023/24. These are subject to annual review.

The committee is RECOMMENDED to:

- a) Approve the Internal Audit Charter.**
- b) Note the Quality Assurance and Improvement Programme.**

11. Counter Fraud Plan and Update (Pages 79 - 88)

Report of Director of Finance

This report presents a summary of activity against the Counter Fraud Plan for 2022/23, which was previously presented to the July 2022 Audit & Governance committee meeting.

The report also presents the Counter Fraud Plan for the coming year 2023/24.

The Counter Fraud plan supports the Council's Anti-Fraud and Corruption Strategy by ensuring that the Council has proportionate and effective resources and controls in place to prevent and detect fraud as well as investigate those matters that do arise.

The Committee is RECOMMENDED to

- a) **Note the summary of activity against the Counter Fraud Plan for 2022/23.**
- b) **Approve the Counter Fraud Plan for 2023/24.**

12. Ernst & Young Update

To receive a verbal update from Ernst & Young

13. Health and Safety Annual Report (Pages 89 - 122)

Report by Director of Finance

The H&S Annual Report is a summary of performance and is part of the corporate governance framework. It seeks to provide the Committee with assurance that arrangements for managing health safety are suitable and sufficient whilst identifying areas for improvement.

The Committee is asked to note and accept the contents of the Health and Safety (H&S) Annual Report and the work of the H&S Team to support services and improve performance keeping employees and customers safe.

14. Audit and Governance Committee Work Programme 2023-24 (Pages 123 - 124)

To review the Committee's work programme

Close of meeting

Councillors declaring interests

General duty

You must declare any disclosable pecuniary interests when the meeting reaches the item on the agenda headed 'Declarations of Interest' or as soon as it becomes apparent to you.

What is a disclosable pecuniary interest?

Disclosable pecuniary interests relate to your employment; sponsorship (i.e. payment for expenses incurred by you in carrying out your duties as a councillor or towards your election expenses); contracts; land in the Council's area; licenses for land in the Council's area; corporate tenancies; and securities. These declarations must be recorded in each councillor's Register of Interests which is publicly available on the Council's website.

Disclosable pecuniary interests that must be declared are not only those of the member her or himself but also those member's spouse, civil partner or person they are living with as husband or wife or as if they were civil partners.

Declaring an interest

Where any matter disclosed in your Register of Interests is being considered at a meeting, you must declare that you have an interest. You should also disclose the nature as well as the existence of the interest. If you have a disclosable pecuniary interest, after having declared it at the meeting you must not participate in discussion or voting on the item and must withdraw from the meeting whilst the matter is discussed.

Members' Code of Conduct and public perception

Even if you do not have a disclosable pecuniary interest in a matter, the Members' Code of Conduct says that a member 'must serve only the public interest and must never improperly confer an advantage or disadvantage on any person including yourself' and that 'you must not place yourself in situations where your honesty and integrity may be questioned'.

Members Code – Other registrable interests

Where a matter arises at a meeting which directly relates to the financial interest or wellbeing of one of your other registerable interests then you must declare an interest. You must not participate in discussion or voting on the item and you must withdraw from the meeting whilst the matter is discussed.

Wellbeing can be described as a condition of contentedness, healthiness and happiness; anything that could be said to affect a person's quality of life, either positively or negatively, is likely to affect their wellbeing.

Other registrable interests include:

- a) Any unpaid directorships

- b) Any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority.
- c) Any body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management.

Members Code – Non-registrable interests

Where a matter arises at a meeting which directly relates to your financial interest or wellbeing (and does not fall under disclosable pecuniary interests), or the financial interest or wellbeing of a relative or close associate, you must declare the interest.

Where a matter arises at a meeting which affects your own financial interest or wellbeing, a financial interest or wellbeing of a relative or close associate or a financial interest or wellbeing of a body included under other registrable interests, then you must declare the interest.

In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied:

Where a matter affects the financial interest or well-being:

- a) to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- b) a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest.

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.