



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

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

**Wednesday, 27 November 2024 at 1.00 pm**

**Room 2&3 - County Hall, New Road, Oxford OX1 1ND**

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

Martin Reeves  
Chief Executive

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

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**Membership**

Chair – Councillor Ted Fenton  
Deputy Chair - Councillor Roz Smith

*Councillors*

Felix Bloomfield  
Jenny Hannaby  
Charlie Hicks

Bob Johnston  
Nick Leverton  
Ian Middleton

Glynis Phillips

*Co-optee*

Dr Geoff Jones

**Notes:**

- ***Date of next meeting: 15 January 2025***

## **AGENDA**

- 1. Apologies for Absence and Temporary Appointments**
- 2. Declaration of Interests - see guidance note**
- 3. Minutes (Pages 1 - 12)**

To approve the minutes of the meeting held on 18 September 2024 (**AG3**) and to receive information arising from them.

### **4. 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. Requests to speak should be sent to [committeesdemocraticservices@oxfordshire.gov.uk](mailto:committeesdemocraticservices@oxfordshire.gov.uk)

If you are speaking 'virtually', you may submit a written statement of your presentation to ensure that 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.

### **5. Treasury Management Mid Term Review 2024/25 (Pages 13 - 24)**

Report by the Executive Director of Resources and Section 151 Officer

The Chartered Institute of Public Finance and Accountancy's (CIPFA's) 'Code of Practice on Treasury Management 2021' requires that committee to which some treasury management responsibilities are delegated, will receive regular monitoring reports on treasury management activities and risks.

This report sets out the position at 30 September 2024. Throughout this report, the performance for the first half of the year (1 April to 30 September 2024) is measured against the budget agreed by Council in February 2024.

### **RECOMMENDATION**

**The Committee is recommended to note the council's treasury management activity in the first half of 2024/25 and recommend Council to note the council's treasury management activity in the first half of 2024/25.**

## **6. Ernst and Young- Update (Pages 25 - 212)**

To receive verbal update from Ernest and Young.

### **RECOMMENDATION**

**The Committee is recommended to note the reports.**

## **7. Statement of Accounts 2022/23 and 2023/24 (Pages 213 - 620)**

Report by the Executive Director of Resources and Section 151 Officer

The unaudited Statement of Accounts 2022/23 was published on the Council's website on 23 January 2024 for public inspection. The Statement of Accounts 2022/23 were considered by committee of the Council 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 disclaimed opinion report from Ernst & Young LLP's.

### **RECOMMENDATIONS**

**The Committee is recommended to:**

- a) Consider and approve the Statement of Accounts 2022/23 at Annex 1;**
- b) Note the Summary Accounts 2022/23 at Annex 2;**
- c) Agree that no changes are required to the Annual Governance Statement 2022/23, previously approved by the Committee on 29 November 2023;**
- d) Consider and approve the Letter of Representations 2022/23 for the Oxfordshire County Council accounts at Annex 3;**
- e) Consider and approve the Letter of Representations 2022/23 for the Oxfordshire Pension Fund accounts at Annex 4;**
- f) Agree that the Executive Director of Resources and Section 151 Officer, in consultation with the Chairman of the Committee (or Deputy Chairman in his absence), can make any further changes to the Statement of Accounts 2022/23 and/or letters of representation that may arise during completion of the audit.**
- g) Consider and approve the Statement of Accounts 2023/24 at Annex 4;**
- h) Note the Summary Accounts 2023/24 at Annex 5;**
- i) Agree that the Executive Director of Resources and Section 151 Officer, in consultation with the Chairman of the Committee (or Deputy Chairman in his absence), can make any further changes to the Statement of Accounts 2023/24 and/or letters of representation that may arise during completion of the audit.**

## **8. Annual Governance Statement 2023/24 (Pages 621 - 624)**

Report by the Director of Law and Governance and Monitoring Officer

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 areas of focus for the year following. This report therefore updates the Committee on the seven specific areas of focus identified for 2024/25.

## **RECOMMENDATIONS**

**The Committee is recommended to receive this update on the actions from the Annual Governance Statement 2023/24 and to make any comment upon them.**

### **9. Annual Report on Whistleblowing (Pages 625 - 648)**

Report by the Director of Law and Governance and Monitoring Officer

A new Whistleblowing Policy was presented to the Audit and Governance Committee on 13 March 2024. The new policy provides greater clarity around the six categories set out in the Employment Rights Act 1996 that make a complaint a qualifying disclosure under the Public Interest Disclosure Act 1998.

## **RECOMMENDATIONS**

**The Committee is recommended to:**

- a) **To note the number of incidents of Whistleblowing during the 2023-24 financial year.**
- b) **To note that training on Whistleblowing is currently being rolled out within the organisation.**

### **10. Counter Fraud Update (Pages 649 - 656)**

Report by the Executive Director of Resources and Section 151 Officer

The report presents a summary of activity against the Counter Fraud Plan for 2024/25, presented to the July 2024 Audit & Governance committee meeting.

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.

## **RECOMMENDATION**

**The Committee is recommended to note the summary of activity against the Counter Fraud Plan for 2024/25.**

## **11. Financial Procedure Rules and Financial Regulations (Pages 657 - 664)**

Report by the Executive Director of Resources and Section 151 Officer

It is a requirement under the Constitution that Financial Procedure Rules and Financial Regulations are subject to approval by Council, therefore this is being reported to Audit and Governance Committee, before a report is submitted to Council on 10 December 2024 for approval.

## **RECOMMENDATION**

**The Committee is recommended to endorse the amendments to the Financial Procedure Rules and Financial Regulations including those made in April 2020 that were not subject to approval; and, to submit to Council for approval at the meeting on 10 December 2024.**

## **12. Oxford Fire and Rescue Services Statement of Assurances 2023/24 (Pages 665 - 682)**

Report by Chief Fire Officer and Director of Community Safety

The Fire and Rescue National Framework for England 2018 sets out a requirement for all fire and rescue authorities to provide annual assurance on financial, governance and operational matters through publishing an Annual Statement of Assurance.

## **RECOMMENDATION**

**The Committee is recommended to consider and approve the Oxfordshire Fire and Rescue Service Statement of Assurance 2023/24 for publication. This document is procedural and not recommending any policy decision, strategy or project involving major change.**

### **13. Oxfordshire Fire and Rescue Service 2023/2024 Annual Report (Pages 683 - 704)**

Report by Chief Fire Officer and Director of Community Safety

The Community Safety Services, Annual Report provides information to members of the public on Oxfordshire Fire and Rescues activities and performance. The report covers the four teams that make up Oxfordshire Fire and Rescue Service including Emergency Response, Road Safety, Emergency Planning and Trading Standards.

#### **RECOMMENDATION**

**The Committee is recommended to consider and approve the Community Safety Services, Annual Report 2023/24 for publication. This document is procedural and not recommending any policy decision, strategy or project involving major change.**

### **14. Audit Working Group (Pages 705 - 708)**

Report by Executive Director of Resources and Section 151 Officer

The Audit Working Group (AWG) met on 8 October 2024. The group received an update on the implementation of management actions arising from the audits of Legal Case Management and Supported Transport.

#### **RECOMMENDATION**

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

### **15. Audit and Governance Committee Work Programme (Pages 709 - 710)**

**The Committee to note and comment on the work programme**

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## **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.