



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

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

Wednesday, 20 May 2026 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

Deadline(pubagenda)

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

Membership

Chair – Councillor Roz Smith
Deputy Chair - Councillor John Shiri

Councillors

Ron Batstone
Andrew Crichton
James Fry

David Hingley
Saj Malik
Gavin McLauchlan

Leigh Rawlins

Co-optee

Kate Cartwright
Paul McGinn

Notes:

- ***Date of next meeting: 15 July 2026***

AGENDA

1. **Apologies for Absence and Temporary Appointments**
2. **Declaration of Interests - see guidance note**
3. **Minutes (Pages 7 - 14)**

To approve the minutes of the meetings held on 11 March and 12 May 2026 and to receive information arising from them.

4. **Petitions and Public Address**

Members of the public who wish to speak on an item on the agenda at this meeting, or present a petition, can attend the meeting in person or 'virtually' through an online connection.

Requests to present a petition must be submitted no later than 9am ten working days before the meeting.

Requests to speak must be submitted no later than 9am three working days before the meeting.

Requests should be submitted to committeesdemocraticservices@oxfordshire.gov.uk

If you are speaking 'virtually', you may submit 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 9am on the day of the meeting. Written submissions should be no longer than 1 A4 sheet.

5. **Chief Internal Auditor's Annual Report (Pages 15 - 60)**

This is the annual report of the Head of Internal Audit, summarising the outcome of the Internal Audit work in 2025/26, 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 basis for the opinion is set out in paragraphs 22 – 35, followed by the overall opinion for 2025/26 which is that there is **satisfactory** assurance regarding Oxfordshire County Council's overall control environment and the arrangements for governance, risk management and control

The Audit and Governance Committee is RECOMMENDED to consider and endorse this annual report.

6. Internal Audit Strategy & Plan 2026/27 (Pages 61 - 76)

This report presents the Internal Audit Strategy and Internal Audit Plan for 2026/27. A separate plan for Counter-Fraud activity will be presented to this Committee in July 2026.

Appendix 2 sets out the annual Internal Audit plan for 2026/27.

The move to a new unitary authority, or authorities requires Internal Audit to provide continued assurance while supporting transformation and ensuring the alignment of governance, risk management, and control frameworks. To do this effectively, the Internal Audit Plan must remain agile and responsive to emerging risks and changing priorities. It will therefore be subject to regular review and adjustment throughout 2026/27 and 2027/28, leading up to vesting day in April 2028.

The Audit and Governance Committee is RECOMMENDED to comment on and note the Internal Audit Strategy and Internal Audit Plan for 2026/27.

7. Internal Audit Charter 2026/27 (Pages 77 - 96)

This report presents both the Internal Audit Charter and the Quality Assurance and Improvement Programme for 2026/27. These are subject to annual review.

The Audit and Governance Committee is RECOMMENDED to:

- a) Approve the Internal Audit Charter for 2026/27**
- b) Note the Quality Assurance and Improvement Programme.**

8. Statement of Accounts 2025/26 (Verbal Update)

9. External Auditor's Audit Planning Report 2025/26 (Pages 97 - 142)

The Audit and Governance Committee is RECOMMENDED to comment on and note the Audit Planning Report 2025/26.

10. External Auditor's Pension Fund Audit Planning Report 2025/26 (Pages 143 - 188)

The Audit and Governance Committee is RECOMMENDED to comment on and note the Pension Fund Audit Planning Report 2025/26.

11. Annual Governance Statement 2025/26 (Pages 189 - 242)

The Audit and 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 and Governance Committee is **RECOMMENDED** to approve the Annual Governance Statement 2025/26, 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.

12. Constitution Working Group Report (Pages 243 - 314)

Following the re-establishment of the Constitution Working Group (CWG), four meetings have been undertaken with the CWG to discuss proposed changes and improvements to the Constitution. Meetings of the CWG were held on 2 February, 6 March, 16 and 28 April 2026, respectively.

This report sets out the findings and conclusions of those discussions and requests Audit and Governance Committee to recommend to Council the formal adoption of the changes to the Council's Constitution, as set out in Appendices 1 and 2.

The Audit and Governance Committee is **RECOMMENDED** to:

- a) **Endorse the proposed amendments to the Council's Constitution as recommended by the Constitution Working Group;**
- b) **Recommend Council to formally approve the proposed changes to the Council's Constitution and to request the Director of Law and Governance and Monitoring Officer to ensure the necessary changes are made; and**
- c) **Note that following changes to the Senior Management Structure further amendments are being made to the Officer Scheme of Delegation to reflect the new structure. These amendments will be completed prior to the Council meeting scheduled for 30 June 2026.**

13. Audit & Governance Work Programme 2026/27 (Pages 315 - 316)

The Audit and Governance Committee is **RECOMMENDED** to comment on and note the Audit and Governance Work Programme for 2026//27.

14. Audit Working Group Update (Addendum)

The Audit and Governance Committee is **RECOMMENDED** to note the report.

Close of meeting

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

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) Anybody 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) Anybody (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.