

Monday, 11 March 2024
Reissued Tuesday, 12 March 2024

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AUDIT AND GOVERNANCE COMMITTEE

You are summoned to a meeting of the Audit and Governance Committee which will be held in the Council Chamber, Council Offices, Woodgreen, Witney, Oxfordshire OX28 1NB on **Tuesday, 19 March 2024 at 6.00 pm.**



Giles Hughes
Chief Executive

To: Members of the Audit and Governance Committee

Councillors: Carl Rylett (Chair), Ruth Smith (Vice-Chair), Joy Aitman, Andrew Beaney, Rachel Crouch, Colin Dingwall, Jane Doughty, David Jackson, Edward James, Liz Leffman, Dan Levy, Michele Mead, David Melvin, Elizabeth Poskitt, Geoff Saul, Sandra Simpson and Alex Wilson

Recording of Proceedings – The law allows the public proceedings of Council, Executive, and Committee Meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted. By participating in this meeting, you are consenting to be filmed.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Democratic Services officers know prior to the start of the meeting.

AGENDA

1. **Apologies for Absence**
To receive any apologies for absence.
2. **Declarations of Interest**
To receive any declarations from Members of the Committee on any items to be considered at the meeting.
3. **Minutes of Previous Meeting 23 November 2023 (Pages 7 - 10)**
To approve the minutes of the meeting held on 23 November 2023.
4. **Participation of the Public**
To receive any submissions from members of the public, in accordance with the Council's [Public Participation Rules](#).
5. **Interim Auditor's Annual Report 2022/23 (Value for money arrangements and recommendations) (Pages 11 - 64)**
Purpose:
To provide Members with the Interim Auditor's Annual Report on Value for Money Arrangements and Recommendations 2022/23.

Recommendation:
That the Audit and Governance Committee resolves to:
 - I. Note the contents of the report and annex.
Invited:
Jason Granger, Grant Thornton
6. **The Audit Findings Report for 2022/23 (ISA260) (Pages 65 - 104)**
Purpose:
To provide Members with an update on the findings of the external audit of the 2022/23 financial statements.

Recommendation:
That the Audit and Governance Committee resolves to:
 - I. Note the contents of the report and annex.
Invited:
Katie Whybray, Grant Thornton
7. **Internal Audit Progress Report (Pages 105 - 134)**
Purpose:
To present a summary of the audit work concluded since the last meeting of this Committee.

Recommendation:
That the Audit and Governance Committee resolves to:
 - I. Note the report

Invited:

Lucy Cater, Assistant Director, SWAP Internal Audit Services

8. **Internal Audit Plan 2024/25 (Pages 135 - 146)**

Purpose:

To present to the Audit and Governance Committee the Internal Audit Plan 2024/25 for consideration and approval.

Recommendation:

That the Audit and Governance Committee resolves to:

- I. Approve the proposed Internal Audit Plan 2024/25

Invited:

Lucy Cater, Assistant Director, SWAP Internal Audit Services

9. **Counter Fraud and Enforcement Unit Update Report (RIPA and IPA Annual Update)**
(Pages 147 - 158)

Purpose:

To provide the Committee with assurance over the counter fraud activities of the Council.

Recommendation:

That Audit and Governance Committee considers the report and work plan at Annex A.

Invited:

Emma Cathcart, Head of Service, Counter Fraud and Enforcement Unit

10. **Corporate Risk Register Update (Pages 159 - 170)**

Purpose:

The report brings to members the current version of the Strategic Risk Register for information and assurance that risks to the Council are being managed and appropriate actions are being taken to mitigate risk.

Recommendation:

That the Audit and Governance Committee resolves to:

- I. Note the Strategic Risk Register.

Invited:

Cheryl Sloan, Business Manager for Governance, Risk and Business Continuity

11. **Annual Governance Statement Action Plan Update (Pages 171 - 182)**

Purpose:

This report provides the Audit Committee with an update on progress against the Annual Governance Statement action plan for 2023/24

Recommendation:

That the Audit and Governance Committee resolves to:

- I. Note the action plan and associated progress updates.

Invited:

Andrea McCaskie, Director of Governance

12. **Audit and Governance Committee Effectiveness Review (Pages 183 - 194)**

Purpose:

To present a summary of the findings / conclusions resulting from the AC Effectiveness Survey responses

Recommendation:

That the Audit and Governance Committee recommends to Council:

1. A reduced Audit and Governance Committee to 11 Councillors.
2. A recruitment exercise for up to 2 Independent Persons.
3. No Members of the Executive to sit on Audit and Governance Committee.
4. A programme of training is developed to ensure Members of the Audit and Governance Committee are able to discharge their responsibilities confidently.

Invited:

Andrea McCaskie, Director of Governance

Lucy Cater, Assistant Director, SWAP Internal Audit

13. **Employee Code of Conduct (Pages 195 - 226)**

Purpose:

To present a recommendation of the Constitution Working Group relating to the adoption of the Employee Code of Conduct and the Corporate and Individual Gifts, Hospitality and Sponsorship Process for the West Oxfordshire District Council workforce.

Recommendation:

That the Committee Resolves to:

1. Approve the adoption of the Employee Code of Conduct (Annex A) as part of the Constitution (Part 6N);
2. Approve the Corporate and Individual Gifts, Hospitality and Sponsorship Process (Annex B) as part of the Council's Constitution (Part 6O).

Invited:

Andrea McCaskie – Director of Governance

14. **Treasury Management Performance (Pages 227 - 242)**

Purpose:

To report to the Audit and Governance Committee the quarter three Treasury Management Indicators as required by the CIPFA Treasury Management Code.

Recommendation:

That the Audit and Governance Committee Resolves to:

- a) Note the contents of the report

Invited:

Madhu Richards, Director of Finance

Georgina Dyer, Chief Accountant

15. **Provisional Member Induction and Training Programme (Pages 243 - 248)**

Purpose:

To update the Committee on the plans for member training post-election.

Recommendation:

That the Audit and Governance Committee resolves to:

1. Note the report;
2. Provide feedback on how the Council may better engage members in member training and development.

Invited:

Andrea McCaskie, Director of Governance

16. **Matters Exempt from Publication**

If the Committee wishes to exclude the press and the public from the meeting during consideration of any of the items on the exempt from publication part of the agenda, it will be necessary for the Committee to pass a resolution in accordance with the provisions of section 100A of the Local Government Act 1972 on the grounds that their presence could involve the likely disclosure of exempt information as described in paragraph 7 of Schedule 12A of the Local Government Act 1972.

The Committee may maintain the exemption if and so long as, in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

17. **Cyber Security Update (Pages 249 - 256)**

Purpose:

To provide the Audit Committee an update on Cyber Security.

Recommendation:

That Audit & Governance Committee resolves to:

1. Note the content of the report.

Invited:

John Chorlton, Chief Technology Officer

(END)