

Wednesday, 2 August 2023

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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 Committee Room 1, Woodgreen, Witney OX28 1NB on **Thursday, 10 August 2023 at 6.00 pm.**



Giles Hughes  
Chief Executive

To: Members of the Audit and Governance Committee

Councillors: Councillor Mathew Parkinson (Chair), Councillor Ruth Smith (Vice-Chair), Councillor Jane Doughty, Councillor Michele Mead, Councillor Andrew Beaney, Councillor Elizabeth Poskitt, Councillor Colin Dingwall, Councillor David Jackson, Councillor Andrew Prosser, Councillor Alaric Smith, Councillor Edward James, Councillor Joy Aitman, Councillor Geoff Saul, Councillor David Melvin, Councillor Harry St John, Councillor Rachel Crouch and Councillor Alex Wilson

Recording of Proceedings – The law allows the public proceedings of Council, Cabinet, 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 (Pages 5 - 16)**  
To approve the minutes of the meeting held on 30 March 2023 and 24 May 2023.
4. **Participation of the Public**  
To receive any submissions from members of the public, in accordance with the Council's Rules of Procedure.
5. **External Audit Annual Report West Oxfordshire District Council 2021 2022 (Pages 17 - 62)**  
Purpose:  
External Auditors Annual Report 2021/22.  
  
Recommendation:  
That the External Auditors Annual Report is noted.
6. **Internal Audit Annual Opinion 2022/23 (Pages 63 - 100)**  
Purpose:  
To present a summary of the work undertaken by Internal Audit during 2022/23 and to give an overall opinion on levels of assurance resulting from this work.  
Due to the information contained in The Internal Audit Annual Opinion, it is deemed unnecessary to submit a separate quarterly monitoring report. Instead, we have produced a condensed version of the usual report which contains a summary of the work concluded since the last meeting of this Committee.  
  
Recommendation:  
Consider the report and comments as necessary
7. **Statement of Accounts 2022/23 - Update and Accounting Policies (Pages 101 - 126)**  
Purpose:  
This report presents an update on progress in preparing the 2022/23 draft Statement of Accounts. The report also presents the accounting policies to be included in those same accounts. The report provides Members with the opportunity to review and approve the accounting policies in advance of the preparation of the Statement of Accounts 2022/23. Approving the accounting policies in advance of the preparation of the accounts represents best practice.  
  
Recommendations:
  1. The Audit and Governance Committee notes the position with regard to preparing the 2022/23 draft Statement of Accounts and the forecast publication date.
  2. The Audit and Governance Committee considers and approves the draft

- accounting policies for 2022/23 included at Annex A;
3. Further necessary amendments to the policies set out at Annex A (occurring subsequent to this meeting) are included within the draft (unaudited) and/or final (audited) Statement of Accounts when presented to this Committee.

8. **Statement of Accounts 2022/23**  
**To follow**

9. **Annual Governance Statement for 2022/23 and Action Plan for 2023/24** (Pages 127 - 166)

Purpose:

This report presents the Audit & Governance Committee with the new Annual Governance Statement for 2022/23 and Action Plan for 2023/24 and the Local Code of Corporate Governance.

Recommendations:

That the Audit and Governance Committee:

Review and agree the revised Annual Governance Statement 2022/23 and Action Plan for 2023/24.

Consider and approve the revised WODC Local Code of Corporate Governance 2022/23 to be signed off by the Leader and Chief Executive.

10. **Audit and Governance Committee Work Programme 2023/24** (Pages 167 - 168)

Purpose:

Committee to note the Work Programme 2023/24.

Recommendation:

Committee to note and update where necessary the Work Programme 2023/24.

(END)