

Agenda



Listening Learning Leading



**Vale
of White Horse**
District Council

Contact Officer: Darius Zarazel, Democratic Services Officer

Tel: 07917 088376

E-mail: Darius.Zarazel@southandvale.gov.uk

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Website: www.southoxon.gov.uk www.whitehorsedc.gov.uk

A MEETING OF THE

Joint Audit and Governance Committee

WILL BE HELD ON MONDAY 15 APRIL 2024 AT 6.30 PM

MEETING ROOM 1, ABBEY HOUSE, ABBEY CLOSE, ABINGDON, OX14 3JE

To watch this virtual meeting, follow this link to the council's [YouTube channel](#).

Members of the Committee:

South Oxfordshire District Council

Mocky Khan (Co-Chair)

Peter Dragonetti

Leigh Rawlins

Tony Worgan

Vale of White Horse District Council

Emily Smith (Co-Chair)

Oliver Forder

Judy Roberts

Andrew Skinner

Preferred Substitutes:

South Oxfordshire District Council

James Barlow

David Bretherton

Sam Casey-Rerhaye

Katharine Keats-Rohan

Axel Macdonald

Denise Macdonald

Jo Robb

David Turner

Vale of White Horse District Council

Andy Cooke

Eric de la Harpe

Jenny Hannaby

Mike Pighills

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Vivien Williams

Head of Legal and Democratic (Interim)

1 Chair's announcements

To receive any announcements from the chair and general housekeeping matters.

2 Apologies for absence

To record apologies for absence and the attendance of substitute members.

3 Minutes (Pages 6 - 13)

To adopt and sign as a correct record the Joint Audit and Governance Committee minutes of the meeting held on 30 January 2024.

4 Declarations of interest

To receive any declarations of disclosable pecuniary interests and any conflicts of interest in respect of items on the agenda for this meeting.

5 Urgent business

To receive notification of any matters which the chair determines should be considered as urgent business and the special circumstances which have made the matters urgent.

6 Public participation

To receive any questions or statements from members of the public that have registered to speak.

7 External Audit Plan 2023/24 (Pages 14 - 41)

To receive the report from the council's external auditors for 2023/24, Bishop Fleming.

This is an update in order to provide an overview of the nature and scope of Bishop Fleming's audit work and bring the councils attention to key aspects of the audit. The report also ensures that there is good communication between the auditors and the council.

Recommendation:

That the Committee notes the External Audit Plan 2023/24.

8 Regulation of Investigatory Powers Act 2000 (RIPA) annual review

To receive the report from the Head of Legal and Democratic (Interim) (report to follow).

The report will inform the Committee regarding the council's use of directed surveillance and covert human intelligence sources during 2022 and 2023 as required by the statutory code of practice in our enforcement work having proper regard to the principles of necessity, proportionality and lawfulness. It will also seek approval for revisions to the council's RIPA policy, procedures and action plan.

Recommendations:

That the committee:

- a) notes that surveillance is one of the tools available to the councils as part of their law enforcement functions.
- b) consider and note the council's use and compliance with RIPA.
- c) approve the amendments made to the currently approved Regulation of Investigatory Powers Act 2000 Policy and Procedures, for use by council teams as part of their work.
- d) agree the conclusions of this report and support the recommended actions in the action plan.
- e) authorises the Head of Legal and Democratic (Interim) to make such changes to the Policy and Procedures documents as she may consider necessary from time to time to ensure ongoing compliance with the requirements of the 2000 Act and associated guidance.

9 Internal Audit Plan 2024/25 (Pages 42 - 55)

To receive the report from the Internal Audit and Risk Manager.

The purpose of this report is to explain the process for setting the internal audit plan and for calculating the resources available and to set out the internal audit plan for 2024/25.

Recommendation:

That the Committee approve the internal audit plan 2024/25

10 Code of Corporate Governance (Pages 56 - 88)

To receive the report from the Head of Finance.

To consider a proposed new local code of corporate governance and recommend its adoption by each council.

Recommendation:

That the Committee recommends the revised local code of corporate governance for adoption by each Council for inclusion in the councils' constitution.

11 Update on Statement of Accounts 2022/23 (Pages 89 - 130)

To receive the update from the Head of Finance.

To update councillors on progress being made towards the completion of the 2023/24 statement of accounts, and to present revised statements of accounting policies for approval.

Recommendations:

- (a) To note progress on completing the 2023/24 Statement of Accounts.
- (b) To note forthcoming accounting requirements, issued but not yet adopted, relating to IFRS16 Leases.
- (c) To approve revised statements of accounting policies as shown in Appendix one (South Oxfordshire) and Appendix two (Vale of White Horse) to apply in production of the 2023/24 Statement of Accounts.

12 Work Programme (Pages 131 - 138)

To receive the Work Programme from the Democratic Services Officer.

The Audit and Governance Work Programme belongs to South Oxfordshire District Council's and Vale of White Horse District Council's Joint Audit and Governance Committee and sets out a schedule of work for the period shown. It is a rolling plan, subject to change at each committee meeting; however, the councils may allocate additional work without notice.

Recommendation:

To note the Committee's work programme.

13 Corporate risk review (Pages 139 - 164)

To receive the report from the Risk and Assurance Team Leader.

This is the half yearly progress review of the corporate risk registers for South Oxfordshire District Council and Vale of White Horse District Council. This review follows on from the Joint Audit and Governance Committee report in October 2023.

Recommendation:

That the Committee undertakes a half yearly progress review of the corporate risk registers as outlined in the risk management strategy.

