



Committee: Accounts, Audit and Risk Committee

Date: Wednesday 18 November 2020

Time: 6.30 pm

Venue: Virtual meeting

Membership

**Councillor Mike Kerford-
Byrnes (Chairman)**

Councillor Hannah Banfield
Councillor Conrad Copeland
Councillor Tom Wallis

Councillor Hugo Brown (Vice-Chairman)

Councillor Nathan Bignell
Councillor Nicholas Mawer
Councillor Sean Woodcock

AGENDA

1. Apologies for Absence and Notification of Substitute Members

2. Declarations of Interest

Members are asked to declare any interest and the nature of that interest which they may have in any of the items under consideration at this meeting.

3. Petitions and Requests to Address the Meeting

The Chairman to report on any requests to submit petitions or to address the meeting.

4. Minutes (Pages 7 - 10)

To confirm as a correct record the Minutes of the meeting of the Committee held on 23 September 2020.

5. Chairman's Announcements

To receive communications from the Chairman.

6. **Urgent Business**

The Chairman to advise whether they have agreed to any item of urgent business being admitted to the agenda.

7. **Monthly Performance, Risk and Finance Monitoring Report - Quarter 2 / September 2020** (Pages 11 - 42)

Report of Director of Finance, and Head of Insight and Corporate Programmes

Purpose of report

This report summarises the Council's Performance, Risk and Finance monitoring position as at the end of September 2020.

Recommendations

The meeting is recommended:

- 1.1 To note the monthly Performance, Risk and Finance Monitoring Report.

8. **Review of Those Charged with Governance** (Pages 43 - 52)

Report of the Director of Finance

Purpose of report

To set out the response to Ernst & Young (EY) regarding the review of management assurance.

Recommendations

The meeting is recommended to:

- 1.1 Note the draft response relating to management assurances from Those Charged with Governance at Appendix 1.
- 1.2 Agree that the Director of Finance, in conjunction with the Chairman of the Accounts, Audit and Risk Committee, make any further changes to the response relating to management assurances from Those Charged with Governance at Appendix 1 that may arise as a result of the audit.

9. **External Audit - Annual Audit Opinion 2019/20** (Pages 53 - 106)

Report of the Director of Finance

Purpose of report

To receive a report setting out the External Audit Opinion for 2019/20.

Recommendations

The meeting is recommended to:

- 1.1 Note the contents of the External Audit Opinion (ISA260) for 2019/20 from our External Auditors, Ernst & Young (EY).

10. Statement of Accounts Update (Pages 107 - 252)

Report of the Director of Finance

Purpose of report

To receive a report to ask Members to consider the following:

- Changes to be incorporated to the draft statement of accounts.

Recommendations

The meeting is recommended to:

- 1.1 Agree that the Draft Statement of Accounts 2019/20 be endorsed, subject to the changes required in Appendix 2, and once the final audit opinion is received the Director of Finance (S151 Officer), in consultation with the Chair of the Accounts, Audit and Risk Committee (or Vice Chair in case the Chairman is unavailable) be authorised to sign the accounts and it be noted that if any material changes to the accounts are required, then an additional committee meeting would be convened to consider the changes.
- 1.2 Agree that the Director of Finance, in consultation with the Chair of the Accounts, Audit and Risk Committee (or Vice Chair in their absence), can make any further changes to the letters of representation that may arise during completion of the audit.

11. 2018/19 Audit Fee (Pages 253 - 256)

Report of the Director of Finance

Purpose of report

To make the Committee aware of the updated in the 2018/19 Audit Fee

Recommendations

The meeting is recommended:

- 1.1 Note the £33,977 audit fee for work over and above the 2018/19 scale fee.

12. Treasury Management Report - Q2 (September 2020) (Pages 257 - 268)

Report of the Director of Finance

Purpose of report

To receive information on treasury management performance and compliance with treasury management policy and Prudential Indicators for 2020-21 as required by the Treasury Management Code of Practice.

Recommendations

The meeting is recommended:

- 1.1 To note the contents of the Q2 (September 2020) Treasury Management Report.

13. Progress of Counter Fraud Service (Pages 269 - 274)

Report of the Senior Investigation Officer – Corporate Fraud Team

Purpose of report

The report provides an overview of the current progress of the Authority's counter fraud response following the delegation of authority in July 2018 to Oxford City Council.

Recommendations

The Committee is recommended to:

- 1.1 Review and note the current performance of the Corporate Fraud team
- 1.2 Consider future work plans as described and the impact that this will have on future performance and income to the authority.

14. Update on Counter-Fraud Arrangements for 2021/22 (Pages 275 - 280)

Report of Director of Finance

Purpose of report

This report presents the revised arrangements for Counter-Fraud, to become fully operational from April 2021/22.

Recommendations

The meeting is recommended:

- 1.1 Comment and note the updated arrangements for Counter-Fraud for 2021/22.

15. Redmond Review into Local Government Audit (Pages 281 - 290)

Report of the Director of Finance

Purpose of report

To update the Accounts, Audit and Risk Committee on the outcome of the Redmond Review into Local Government Audit.

Recommendations

The meeting is recommended:

- 1.1 To note the findings of the Redmond Review

16. Work Programme (Pages 291 - 292)

To consider and review the Work Programme.

Information about this Meeting

Apologies for Absence

Apologies for absence should be notified to democracy@cherwell-dc.gov.uk or 01295 221554 prior to the start of the meeting.

Declarations of Interest

Members are asked to declare interests at item 2 on the agenda or if arriving after the start of the meeting, at the start of the relevant agenda item.

Local Government and Finance Act 1992 – Budget Setting, Contracts & Supplementary Estimates

Members are reminded that any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.

Access to Meetings

If you have any special requirements (such as a large print version of these papers or special access facilities) please contact the officer named below, giving as much notice as possible before the meeting.

Mobile Phones

Please ensure that any device is switched to silent operation or switched off.

Queries Regarding this Agenda

Please contact Sharon Hickson, Democratic and Elections democracy@cherwell-dc.gov.uk, 01295 221554

Yvonne Rees
Chief Executive

Published on Tuesday 10 November 2020

