



**Summary of the Decisions Taken at the Meeting
of Accounts, Audit and Risk Committee held on 18 November 2020**

Agenda Item No.	Agenda Item	Decision
7	<p>Monthly Performance, Risk and Finance Monitoring Report - Quarter 2 / September 2020</p> <p>Report of Director of Finance, and Head of Insight and Corporate Programmes</p> <p>Purpose of report</p> <p>This report summarises the Council's Performance, Risk and Finance monitoring position as at the end of September 2020.</p> <p>Recommendations</p> <p>The meeting is recommended:</p> <p>1.1 To note the monthly Performance, Risk and Finance Monitoring Report.</p>	<p>Resolved</p> <p>(1) That the monthly Performance, Risk and Finance Monitoring Report be noted.</p>
8	<p>Review of Those Charged with Governance</p> <p>Report of the Director of Finance</p> <p>Purpose of report</p> <p>To set out the response to Ernst & Young (EY) regarding the review of management assurance.</p> <p>Recommendations</p> <p>The meeting is recommended to:</p> <p>1.1 Note the draft response relating to management assurances from Those Charged with Governance at Appendix 1.</p> <p>1.2 Agree that the Director of Finance, in conjunction with the Chairman of the Accounts, Audit and Risk Committee, make any further</p>	<p>Resolved</p> <p>(1) That the draft response relating to management assurances from Those Charged with Governance (Annex to the Minutes as set out in the Minute Book) be noted.</p> <p>(2) That it be agreed 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 (Annex to the Minutes as set out in the Minute Book) that may arise as a result of the audit.</p>

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	<p>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.</p>	
<p>9</p>	<p>External Audit - Annual Audit Opinion 2019/20</p> <p>Report of the Director of Finance</p> <p>Purpose of report</p> <p>To receive a report setting out the External Audit Opinion for 2019/20.</p> <p>Recommendations</p> <p>The meeting is recommended to:</p> <p>1.1 Note the contents of the External Audit Opinion (ISA260) for 2019/20 from our External Auditors, Ernst & Young (EY).</p>	<p>Resolved</p> <p>(1) That the contents of the External Audit Opinion (ISA260) for 2019/20 be noted.</p>
<p>10</p>	<p>Statement of Accounts Update</p> <p>Report of the Director of Finance</p> <p>Purpose of report</p> <p>To receive a report to ask Members to consider the following:</p> <ul style="list-style-type: none"> • Changes to be incorporated to the draft statement of accounts. <p>Recommendations</p> <p>The meeting is recommended to:</p> <p>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</p>	<p>Resolved</p> <p>(1) That subject to the changes required, agree that the Draft Statement of Accounts 2019/20 be endorsed 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.</p> <p>(2) That the Director of Finance, in consultation with the Chair of the Accounts, Audit and Risk Committee (or Vice Chair in their absence), be authorised to make any further changes to the letters of representation that may arise during completion of the audit.</p>

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	<p>committee meeting would be convened to consider the changes.</p> <p>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.</p>	
11	<p>2018/19 Audit Fee</p> <p>Report of the Director of Finance</p> <p>Purpose of report</p> <p>To make the Committee aware of the updated in the 2018/19 Audit Fee</p> <p>Recommendations</p> <p>The meeting is recommended:</p> <p>1.1 Note the £33,977 audit fee for work over and above the 2018/19 scale fee.</p>	<p>Resolved</p> <p>(1) That the £33,977 audit fee for work over and above the 2018/19 scale fee be noted.</p>
12	<p>Treasury Management Report - Q2 (September 2020)</p> <p>Report of the Director of Finance</p> <p>Purpose of report</p> <p>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.</p> <p>Recommendations</p> <p>The meeting is recommended:</p> <p>1.1 To note the contents of the Q2 (September 2020) Treasury Management Report.</p>	<p>Resolved</p> <p>(1) That the contents of the Q2 (September 2020) Treasury Management Report be noted.</p>
13	<p>Progress of Counter Fraud Service</p> <p>Report of the Senior Investigation Officer</p>	<p>Resolved</p> <p>(1) That the current performance of</p>

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	<p>– Corporate Fraud Team</p> <p>Purpose of report</p> <p>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.</p> <p>Recommendations</p> <p>The Committee is recommended to:</p> <p>1.1 Review and note the current performance of the Corporate Fraud team</p> <p>1.2 Consider future work plans as described and the impact that this will have on future performance and income to the authority.</p>	<p>the Corporate Fraud team be noted.</p> <p>(2) That after due consideration of the future work plans and the impact that this will have on future performance and income to the authority, the report be noted.</p>
<p>14</p>	<p>Update on Counter-Fraud Arrangements for 2021/22</p> <p>Report of Director of Finance</p> <p>Purpose of report</p> <p>This report presents the revised arrangements for Counter-Fraud, to become fully operational from April 2021/22.</p> <p>Recommendations</p> <p>The meeting is recommended:</p> <p>1.1 Comment and note the updated arrangements for Counter-Fraud for 2021/22.</p>	<p>Resolved</p> <p>(1) The updated arrangements for Counter-Fraud for 2021/22 be noted.</p>
<p>15</p>	<p>Redmond Review into Local Government Audit</p> <p>Report of the Director of Finance</p> <p>Purpose of report</p> <p>To update the Accounts, Audit and Risk Committee on the outcome of the Redmond Review into Local Government Audit.</p> <p>Recommendations</p>	<p>Resolved</p> <p>(1) That the findings of the Redmond Review be noted</p>

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	<p>The meeting is recommended:</p> <p>1.1 To note the findings of the Redmond Review</p>	
16	<p>Work Programme</p> <p>To consider and review the Work Programme.</p>	<p>Resolved</p> <p>(1) That the work programme be noted.</p>