

# AUDIT AND GOVERNANCE COMMITTEE

## A G E N D A

Date : Tuesday 26<sup>th</sup> January 2010

Venue : The Town Hall, St. Aldate's at 5.00 pm

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### Members of the Committee

Councillor Stephen Brown	Tel: 01865 311535
Councillor Clark Brundin	Tel: 01865 510868
Councillor Roy Darke	Tel: 01865 790670
Councillor Beverley Hazell (Chair)	Tel: 07726 943801
Councillor Bryan Keen	Tel: 01865 776948
Councillor Craig Simmons (Vice-Chair)	Tel: 01865 202257
Councillor Oscar Van Nooijen	Tel: 01865 251757

Please note that the Quorum of the Committee is 3 members.

### WHO TO CONTACT AT THE COUNCIL

Sarah Fogden, Head of Finance, Tel: 01865 252708, E-mail:  
[sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)

Penny Gardner, Head of Finance, Tel: 01865 252708, E-mail:  
[pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk)

Mathew Metcalfe, Democratic Services Officer, Tel: 01865 252214, E-mail:  
[mmetcalfe@oxford.gov.uk](mailto:mmetcalfe@oxford.gov.uk)

Peter McQuitty, Policy, Performance and Communications Manager, Tel: 01865 252780, E-mail: [pmcquitty@oxford.gov.uk](mailto:pmcquitty@oxford.gov.uk)

## **DECLARING INTERESTS**

### **What is a personal interest?**

**You have a personal interest in a matter if that matter affects the well-being or financial position of you, your relatives or people with whom you have a close association more than it would affect the majority of other people in the ward(s) to which the matter relates.**

**A personal interest can affect you, your relatives or people with whom you have a close personal association positively or negatively. If you or they would stand to gain or lose by the decision, you should also declare it.**

You also have a personal interest in a matter if it relates to any interest, which you must register.

### **What do I need to do if I have a personal interest?**

You must declare it when you get to the item on the agenda headed “Declarations of Interest” or as soon as it becomes apparent to you. You may still speak and vote unless it is a prejudicial interest.

If a matter affects a body to which you have been appointed by the authority, or a body exercising functions of a public nature, you only need declare the interest if you are going to speak on the matter.

### **What is a prejudicial interest?**

You have a prejudicial interest in a matter if;

- (a) a member of the public, who knows the relevant facts, would reasonably think your personal interest is so significant that it is likely to prejudice your judgment of the public interest; and
- (b) the matter affects your financial interests or relates to a licensing or regulatory matter; and
- (c) the interest does not fall within one of the exempt categories at paragraph 10(2)(c) of the Code of Conduct.

### **What do I need to do if I have a prejudicial interest?**

You must withdraw from the meeting. However, under paragraph 12(2) of the Code of Conduct, if members of the public are allowed to make representations, give evidence or answer questions about that matter, you may also make representations as if you were a member of the public. However, you must withdraw from the meeting once you have made your representations and before any debate starts.

## 1. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

Please note that the Quorum of the Committee is 3 Members.

## 2. DECLARATIONS OF INTEREST

**Councillors serving on the Committee are asked to declare any personal and prejudicial interests they may have in any of the following agenda items. Guidance on this is detailed above.**

## 3. NOTIFICATION OF URGENT BUSINESS

Items of business notified to Mathew Metcalfe (Legal and Democratic Services) by no later than 4.30pm on Friday 22<sup>nd</sup> January 2010 and which, in the opinion of the Chair, should be considered by the Committee as a matter of urgency for reasons of special circumstances.

## 4. INTERNAL CONTROL TRAINING SESSION BY PRICEWATERHOUSECOOPERS (PWC)

It is anticipated that this training session will take approximately 30 minutes

## 5. ANNUAL AUDIT LETTER – AUDIT COMMISSION

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted a report), which provides a summary of the findings from the 2008/09 audit and include messages arising from the audit of the Council's financial statements and the results of the work undertaken to assess the arrangements to secure value for money in the Councils use of resources.

The Committee is asked to comment on and note the report.

## 6. AUDIT COMMISSION – PROGRESS REPORT

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted a report, on behalf of the Audit Commission. The report sets out the progress that the Audit Commission has made in delivering the work set out in the 2008/09 and 2009/10 audit plans.

The Committee is asked to comment on and note the report.

**7. PROGRESS ON USE OF RESOURCES SUBMISSION**

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance will give a verbal update to the Committee.

**8. INTERNAL AUDIT REVISED AUDIT PLAN 2009/10 AND INTERNAL AUDIT DRAFT PLAN 2010/11 – PRICEWATERHOUSECOOPERS (PWC)**

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted two reports on behalf of the Council's Internal Auditor's, Pricewaterhousecoopers (PWC).

Internal Audit revised Audit Plan 2009/10

Internal Audit draft Plan 2010/11

The Committee is asked to comment on the reports.

**9. INTERNAL AUDIT SUMMARY REPORT – PRICEWATERHOUSECOOPERS (PWC)**

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted a report, on behalf of the Council's Internal Auditor's, Pricewaterhousecoopers (PWC). The report provides an update of the work undertaken as part of the 2009/10 Internal Audit Plan.

The Committee is asked to comment on and note the report.

**10. PROCUREMENT – INTERNAL AUDIT FINAL REPORT – PRICEWATERHOUSECOOPERS (PWC)**

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted a report, on behalf of the Council's Internal Auditor's, Pricewaterhousecoopers (PWC). The report provides a summary of the findings of the review recently undertaken of Procurement.

The Committee is asked to comment on and note the report.

**11. COLLECTION FUND (COUNCIL TAX AND NATIONAL NON-DOMESTIC RATES) – INTERNAL AUDIT FINAL REPORT – PRICEWATERHOUSECOOPERS (PWC)**

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted a report, on behalf of the Council's Internal Auditor's, Pricewaterhousecoopers (PWC). The report provides a summary of the findings of the review recently undertaken of the Collection Fund.

The Committee is asked to comment on and note the report.

**12. HOUSING BENEFITS – INTERNAL AUDIT FINAL REPORT – PRICEWATERHOUSECOOPERS (PWC)**

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted a report, on behalf of the Council's Internal Auditor's, Pricewaterhousecoopers (PWC). The report provides a summary of the findings of the recent review of Housing Benefits.

The Committee is asked to comment on and note the report.

**13. INTERNAL AUDIT CHARTER 2009/10 - PRICEWATERHOUSECOOPERS**

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted a report, on behalf of the Council's Internal Auditor's, Pricewaterhousecoopers (PWC). The report provides details of the Internal Audit Charter.

The Committee is asked to comment on and note the report.

**14. RISK MANAGEMENT IMPROVEMENT PLAN**

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted a report, which updates the Committee on Risk Management developments which have been made or are being progressed.

The Committee is asked to note the report.

**15. CLOSURE OF ACCOUNTS 2009/10**

**Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance will give a verbal update on the progress that has been made on the closure of accounts.

## **16. VALUE AND PERFORMANCE SCRUTINY COMMITTEE – EQUALITY AND DIVERSITY**

The Value and Performance Scrutiny Committee at its meeting on 16<sup>th</sup> November 2009 considered a report from the Audit Commission which had previously been submitted to and considered by the Audit and Governance Committee at its meeting on 24<sup>th</sup> September 2009.

The Audit Commission's report detailed the findings of a review of the City Council's approach to equality and diversity and assessed the Council's current performance and made recommendations for improvements.

The Value and Performance Scrutiny Committee recommends the Audit and Governance Committee to:

- (1) Monitor robustly progress against the audit recommendations and achievement of the target of reaching Level 5 by 2011;
- (2) That if it has any doubt at the end of the year (March 2010), or areas of concern, to prepare a report for Council, copied to the Value and Performance Scrutiny Committee.

## **17. MINUTES**

Minutes of the meeting held on 24<sup>th</sup> November 2010

## **18. MATTERS ARISING FROM THE MINUTES**

This item is for information only.

## **19. DATES OF FUTURE MEETINGS**

Meetings of this Committee for the remainder of the 2008/09 and the following 2009/2010 Council Year, are programmed as follows and will start at 5.00 pm in the Town Hall.

Tuesday 23<sup>rd</sup> March 2010

Tuesday 27<sup>th</sup> April 2010

## **20. MATTERS EXEMPT FROM PUBLICATION**

If the Committee wishes to exclude the press and public from the meeting during its consideration 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(4) of the Local Government Act 1972 specifying the grounds on which their presence could involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act 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.

(The Access to Information Procedure Rules at Section 16 of the Council's Constitution set out the conditions under which the public can be excluded from meetings).

## **PART II**

### **MATTERS EXEMPT FROM PUBLICATION**

*(item C1 is exempt from publication by virtue of paragraphs 2, 3 and 7, Schedule 12A, Local Government Act 1972)*

*(2) Information which is likely to reveal the identity of an individual;*

*(3) Information about someone's finances or business;*

*(7) Information about action to deal with a crime*

#### **C1. ALLEGATIONS OF INTERNAL FRAUD, INVESTIGATIONS AND OUTCOMES**

**Report authors: Penny Gardner, Tel: 01865 252708, E-mail: [pgardner@oxford.gov.uk](mailto:pgardner@oxford.gov.uk) and Sarah Fogden, Tel: 01865 252708, E-mail: [sfogden@oxford.gov.uk](mailto:sfogden@oxford.gov.uk)**

The Head of Finance has submitted a report

The Committee is asked to note the report.

### **How to obtain agenda for the Audit and Governance Committee**

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