

Agenda

Audit and Governance Committee

Date: **Tuesday 23rd March 2010**

Time: **5.00 pm**

Place: **Oxford Town Hall**

For any further information please contact:

Sarah Fogden, Head of Finance

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Penny Gardner, Head of Finance

Tel (01865) 252708

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If you have any special needs or require help to understand this document, or would like it in another format, please call Mathew Metcalfe, Democratic Services Officer on 01865 252214 or e-mail mmetcalfe@oxford.gov.uk in advance of the meeting.

Audit and Governance Committee

Membership

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

GUIDANCE ON DECLARING PERSONAL AND PREJUDICIAL INTERESTS AT MEETINGS

The Council's Members' Code of Conduct requires Councillors to declare against an Agenda item(s) the nature of an interest and whether the interest is personal or prejudicial. Councillors have to decide first whether or not they have a personal interest in the matter under discussion. They will then have to decide whether that personal interest is also prejudicial.

A personal interest is an interest that affects the Councillor more than most other people in the area. People in the area include those who live, work or have property in the area of the Council. Councillors will also have a personal interest if their partner, relative or a close friend, or an organisation that they or the member works for, is affected more than other people in the area. If they do have a personal interest, they must declare it but can stay and take part and vote in the meeting.

Whether an interest is prejudicial is a matter of judgement for each Councillor. What Councillors have to do is ask themselves whether a member of the public – if he or she knew all the facts – would think that the Councillor's interest was so important that their decision would be affected by it. If a Councillor has a prejudicial interest then they must declare what that interest is. A Councillor who has declared a prejudicial interest at a meeting may nevertheless be able to address that meeting, but only in circumstances where an ordinary member of the public would be also allowed to speak. In such circumstances, the Councillor concerned will have the same opportunity to address the meeting and on the same terms. However, a Councillor exercising their ability to speak in these circumstances must leave the meeting immediately after they have spoken.

AGENDA

Pages

1. APOLOGIES FOR ABSENCE

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 or personal prejudicial interests they may have in any of the following agenda items.

3. NOTIFICATION OF URGENT BUSINESS

Items of business notified to Mathew Metcalfe (Law and Governance) by no later than 4.30pm on Friday 19th March 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. ACCOUNTS CLOSURE 2009/10

- (a) Minutes of the Audit and Governance Working Group (December 2009 and February 2010)
- (b) Verbal update on the work of the Accounts Project Board
- (c) Verbal update from the Head of Finance

5. ACCOUNTING POLICIES FOR 2009/10 YEAR END CLOSEDOWN – UNDER UNITED KINGDON GENERALLY ACCEPTED ACCOUNTING POLICIES (UK GAAP)

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report. The purpose of which is to seek approval of the Accounting Policies as the Council's framework for closedown and presentation of the Final Accounts for financial year ended 31st March 2010.

The Committee is asked to approve the Accounting Policies for 2009/10 Financial Year.

6. AUDIT COMMISSION – PROGRESS REPORT

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: 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 2009/10.

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

7. AUDIT OPINION MEMORANDUM – AUDT COMMISSION

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report on behalf of the Audit Commission. The purpose of the report is to record matters arising from the audit of the Council's accounts for the year ended 31st March 2009.

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

8. AUDIT COMMISSION – 2009/10 OPINION PLAN

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report on behalf of the Audit Commission. The purpose of which sets out the audit risks.

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

9. AUDIT COMMISSION – 2010/11 FEE

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a letter on behalf of the Audit Commission. The purpose of which is to confirm the audit and inspection work and fees proposed for the 2010/11 financial year at Oxford City Council.

The Committee is asked to note the fees.

10. CERTIFICATION OF CLAIMS AND RETURNS – ANNUAL REPORT – AUDIT COMMISSION

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report on behalf of the Audit Commission. The report summarises the findings from the certification of 2008/09 claims and includes the messages arising from the assessment and the Councils arrangements for preparing claims and returns and information on claims that were amended or qualified.

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

11. INTERNAL AUDIT SUMMARY REPORT – AND FINAL 2010/11 PLAN - PRICEWATERHOUSECOOPERS (PWC)

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report on behalf of the Council's Internal Auditors. The report provides an update of the work undertaken as part of the 2009/10 Internal Audit Plan and details the proposed 2010/11 Internal Audit Plan.

The Committee is asked to comment on the report and approve the Internal Audit Plan for 2010/11.

12. CITY WORKS UPDATE – PRICEWATERHOUSECOOPERS (PWC)

A verbal update will be given by Pricewaterhousecoopers on the work being undertaken with regard to City Works

13. PAYROLL REVIEW – PRICEWATERHOUSECOOPERS (PWC)

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report on behalf of the Council's Internal Auditors. The report details the findings of a review of Payroll that was undertaken as part of the 2009/10 Internal Audit Plan.

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

14. CAR PARKING REVIEW – PRICEWATERHOUSECOOPERS (PWC)

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report, on behalf of the Council's Internal Auditors. The report details the findings of a review into Car Parking that was undertaken as part of the 2009/10 Internal Audit Plan.

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

15. DEBTORS – PRICEWATERHOUSECOOPERS (PWC)

This report was not available when the main agenda was printed and will be circulated separately prior to the meeting.

16. ASSESSMENT OF GOVERNANCE ARRANGEMENTS - PRICEWATERHOUSECOOPERS (PWC)

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report on behalf of the Council's Internal Auditors. The report details the findings of a review undertaken as part of the 2009/10 Internal Audit Plan.

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

17. LEISURE CENTRE CONTRACT – PRICEWATERHOUSECOOPERS (PWC)

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report, on behalf of the Council's Internal Auditors. The report details the findings of a review into the Leisure Centre Contract, undertaken as part of the 2009/10 Internal Audit Plan

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

18. HOUSING RENTS – PRICEWATERHOUSECOOPERS (PWC)

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report on behalf of the Council's Internal Auditors. The report details the findings of a review into housing rents, undertaken as part of the 2009/10 Internal Audit Plan.

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

THE FOLLOWING REPORTS ARE CONTAINED IN VOLUME 2 OF THE AGENDA

19. PERFORMANCE MEASUREMENT – PRICEWATERHOUSECOOPERS (PWC)

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report, on behalf of the Council's Internal Auditors. The report details the findings of a review of Performance Measurement and was undertaken as part of the 2009/10 Internal Audit Plan.

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

20. NATIONAL FRAUD INITIATIVE (NFI) UPDATE

Contact Officer: Carol Quinton, Tel: 01865 252478, E-mail: cquinton@oxford.gov.uk

The Head of Finance has submitted a report. The purpose of which is to update Members on the current position, outcomes and predictions in regard to the Audit Commissions 2008 National Fraud Initiative.

The Committee is asked to note the report.

21. SUMMARY OF QUARTER 3, 2009 CORPORATE RISK REGISTER (CRR) AND SERVICE RISK REGISTER (SRR) UPDATES

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report. The purpose of the report is to provide confirmation of the completion of the quarterly update to the Corporate Risk Register (CRR) and Service Risk Register (SRR) and to provide a summary of those updates submitted for Quarter 3, 2009/10.

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

22. RISK MANAGEMENT STRATEGY AND OPERATING FRAMEWORK

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report. The purpose of which is to seek approval of the new Risk Management Strategy and to note the adoption of the new Risk Management operating framework.

The Committee is asked to note the adoption of the new Risk Management Operating Framework.

23. USE OF RESOURCES

The Committee is asked to note that there will be a full update at its April 2010 meeting.

24. FUTURE REPORTS TO THE CITY EXECUTIVE BOARD

The Committee will be asked to endorse update reports being submitted to the City Executive Board on the work of the Audit and Governance Committee.

25. AUDIT AND GOVERNANCE WORKING GROUP - NOTES

The Head of Law and Governance has submitted notes from the two meetings of the Audit and Governance Working Group for information.

16th December 2009
25th February 2010

The Committee is asked to note the information.

26. MINUTES

Minutes of the meeting held on 26th January 2010

27. MATTERS ARISING FROM THE MINUTES

This item is for information only.

28. DATES OF FUTURE MEETINGS

Meetings of this Committee for the remainder of the 2009/10 and the following 2010/11 Council Year, are programmed as follows and will start at 5.00pm in the Town Hall.

Council Year 2009/10

Tuesday 27th April 2010

Council Year 2010/11

Monday 28th June 2010

Thursday 23rd September 2010

Monday 22nd November 2010

Monday 31st January 2011

Monday 28th March 2011

29. FORWARD PLAN

Details of reports requested by the Audit and Governance Committee.

Report	Officer Responsible	Committee date
Business Continuity - PWC	PWC	April 2010
VAT – PWC	PWC	April 2010
Equality and Diversity update	Peter McQuitty	April 2010
Use of Resources	Nigel Pursey	April 2010
Reports to City Executive Board	Nigel Pursey	April 2010
Collection Fund (Council Tax & Non-Domestic Rates) – Follow up on the progress of actions regarding medium & high issues	Head of Finance	September 2010

30. 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

Contact Officers: Penny Gardner, Tel: 01865 252708, E-mail: pgardner@oxford.gov.uk and Sarah Fogden, Tel: 01865 252708, E-mail: sfogden@oxford.gov.uk

The Head of Finance has submitted a report which the Committee is asked to note.

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