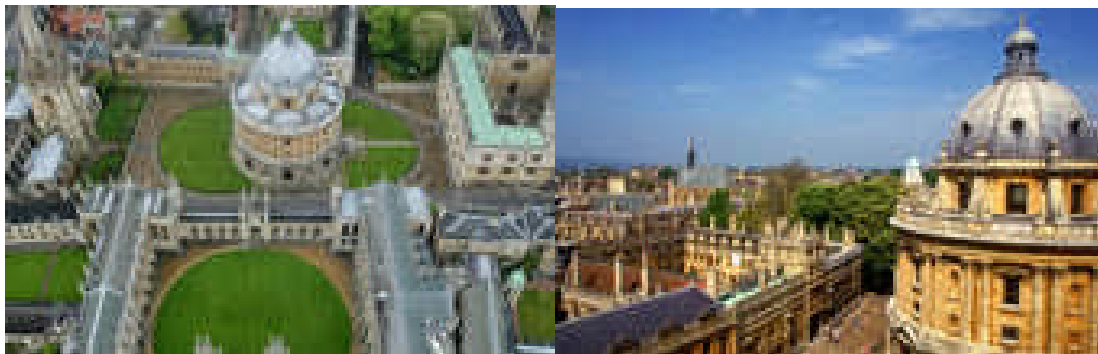


Oxford City Council

Performance Measurement

Internal Audit Final Report 09_10 3.2



Assurance rating this review	Moderate Assurance
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Distribution List

Peter Sloman - Chief Executive

Penny Gardner / Sarah Fogden - Heads of Finance

Nigel Pursey – Interim Executive Finance Director

Peter McQuitty – Head of Policy, Performance and Communication

Danny Woodhouse – Performance Officer



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Background and scope

Introduction

This review was undertaken as part of the 2009/10 Internal Audit Plan agreed by the Audit and Governance Committee. The scope of this review has been extended on the request of management to reflect the level of assurance required on this area.

This report has been prepared solely for Oxford City Council in accordance with the terms and conditions set out in our contract. We do not accept or assume any liability or duty of care for any other purpose or to any other party. This report should not be disclosed to any third party, quoted or referred to without our prior written consent.

Background

Use of Resources Key Line of Enquiry (KLOE) 2.2 focuses on the arrangements the Council has in place to ensure data quality of their performance indicators. The data collected at year end is reviewed by External Audit in order to inform their conclusions on the Councils Use of Resources score.

This review looks to understand and comment on the quality of data provided by the Council for measurement of performance.

Approach and scope

Approach

Our work is designed to comply with Government Internal Audit Standards [GIAS] and the CIPFA Code.

Scope of our work

In accordance with our Terms of Reference (Appendix 1), agreed with the Head of Policy, Performance and Communications we undertook a limited scope audit of Performance Measurement.

This limited scope audit involved a review of data collection mechanisms together with detailed testing to determine the accuracy of the data collected.

The scope of this audit covered those indicators deemed by the Performance Team to be of higher risk or importance to the Council. This conclusion was determined through reference to the Councils risk assessment of indicators which has been produced as requested by the Audit Commission. The selected indicators have been summarised in Appendix 3.

Limitations of scope

The scope of our work was limited to those areas identified in the terms of reference.



Staff involved in this review

We would like to thank all client staff involved in this review for their co-operation and assistance.





Name of client staff
Lyn Lawrence- Team Leader - Planning Policy
Lorraine Hopper - Development Officer
Paul Kirkley - Environmental Development Officer
Danny Woodhouse - Performance Officer
David Herbertson - Systems Support Officer
David Walker - Street Care Manager - City Centre
Sue Allen - Finance Assistant
Liz O'Mahoney - Admin Assistant
Ellen Devanny - HR Advisor
Phil Adlard - Project Improvement Manager
Adrian Wood - Finance Information Officer
Melanie Faulkner-Barrett - Equalities Officer
Hagan Lewisman - Business Development Manager
Karen Dodd - Team Leader

Our opinion and assurance statement

Introduction

This report summarises the findings of our review of Performance Measurement

Each of the issues identified has been categorised according to risk as follows:

Risk rating	Assessment rationale
 Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the authority's objectives in relation to: <ul style="list-style-type: none"> • the efficient and effective use of resources; • the safeguarding of assets; • the preparation of reliable financial and operational information; and • Compliance with laws and regulations.
 High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall authority objectives.
 Medium	Control weakness that: <ul style="list-style-type: none"> • has a low impact on the achievement of the key system, function or process objectives; and • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
 Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Executive Summary

<p>Department: Policy, Performance and Communication</p> <p>Audit Owner: Danny Woodhouse</p> <p>Date of last review: -</p>	<p>Overall Opinion: Moderate Assurance</p> <p>Our overall opinion is based on the number of individual indicators which we have given moderate and high assurance (see Assurance by Indicator). We have also awarded limited assurance on 2/20 indicators tested. It is noted that the Council selected those indicators which are deemed high risk and therefore the opinion should be considered in this context.</p> <p>There are some weaknesses in the design and/or operation of controls which could impair the achievement of the objectives of Performance Measurement. However, either their impact would be less than significant or they are unlikely to occur.</p>	<p>Direction of Travel</p> <p>No previous review has been conducted by PwC.</p> <p>A recommendation tracking system has been introduced and all issues raised will be formally followed up.</p>	<p>Number of Control Design issues identified</p> <table border="0"> <tr> <td>0</td> <td>Critical</td> </tr> <tr> <td>0</td> <td>High</td> </tr> <tr> <td>1</td> <td>Medium</td> </tr> <tr> <td>2</td> <td>Low</td> </tr> </table>	0	Critical	0	High	1	Medium	2	Low	<p>Number of Controls Operating in Practice issues identified</p> <table border="0"> <tr> <td>0</td> <td>Critical</td> </tr> <tr> <td>2</td> <td>High</td> </tr> <tr> <td>5</td> <td>Medium</td> </tr> <tr> <td>2</td> <td>Low</td> </tr> </table>	0	Critical	2	High	5	Medium	2	Low
0	Critical																			
0	High																			
1	Medium																			
2	Low																			
0	Critical																			
2	High																			
5	Medium																			
2	Low																			
<p>During our review we also identified some low level control weaknesses in the following areas which have been brought to the attention of management:</p> <ul style="list-style-type: none"> • Procedure notes for BV002 have not been updated to reflect the method of data compilation • Formal documentation for housing indicators is not collected consistently. Information should be shared across departments. 	<p>Other Considerations</p> <table border="1"> <tr> <td data-bbox="1012 954 1265 1166"> <p>Use of Resources-related</p> <p>Data Quality issues directly affect KLOE 2.2</p> </td> <td data-bbox="1265 954 1471 1166"> <p>Corporate Plan-related</p> <p>None noted</p> </td> </tr> <tr> <td data-bbox="1012 1166 1265 1313"> <p>VFM-related</p> <p>None noted</p> </td> <td data-bbox="1265 1166 1471 1313"> <p>Financial Reporting related</p> <p>None noted</p> </td> </tr> </table>	<p>Use of Resources-related</p> <p>Data Quality issues directly affect KLOE 2.2</p>	<p>Corporate Plan-related</p> <p>None noted</p>	<p>VFM-related</p> <p>None noted</p>	<p>Financial Reporting related</p> <p>None noted</p>	<p>Scope of the Review</p> <p>Our objective is to provide assurance over the data quality of the Council's Local Area Agreement and high risk performance indicators.</p> <p>We will use the findings of the audit to develop recommendations to improve the quality of data and data collection/reporting procedures at the Council</p>														
<p>Use of Resources-related</p> <p>Data Quality issues directly affect KLOE 2.2</p>	<p>Corporate Plan-related</p> <p>None noted</p>																			
<p>VFM-related</p> <p>None noted</p>	<p>Financial Reporting related</p> <p>None noted</p>																			

Assurance by Indicator

	Critical	High	Medium	Low	Total	Assurance
NI154 - Additional Homes Provided	0	0	0	0	0	HIGH
NI155 - Affordable Homes Delivered	0	0	0	1	1	HIGH
NI185 - CO2 Reduction from Local Authority Operations (% since April 08)	0	0	0	0	0	HIGH
NI188 - Level: Adapting to Climate Change (%)	0	0	0	0	0	HIGH
NI191 - Residual Waste Per Household (kg)	0	0	0	0	0	HIGH
NI192 - Household Waste Recycled and Composted (%)	0	0	0	0	0	HIGH
NI195a - Level of Litter (%)	0	0	1	0	1	MODERATE
NI195b - Level of Detritus (%)	0	0	0	0	0	HIGH
NI196 - Level of Fly-Tipping	0	1	1	0	2	LIMITED
NI194 - Reduction in NOx and Primary PM10 Emissions (%) (Proxy)	0	0	0	0	0	HIGH
BV008 - Invoices Paid Within 30 Days (%)	0	1	1	0	2	LIMITED
BV166a - Score: Checklist for Environmental Health (%)	0	0	0	0	0	HIGH
NI186 - CO2 Reduction in Emissions in LA Area (Per Capita)	0	0	0	0	0	HIGH
BV012 - Days Lost to Sickness (Avg) (excluding unpaid)	0	0	1	0	1	MODERATE
BV079a - Cases Where Calculation of Benefit Correct (%)	0	0	1	1	2	MODERATE
BV156 - Council Buildings Accessible to Disabled (%)	0	0	0	0	0	HIGH
BV002a - Local Government Equality Standard	0	0	0	0	0	HIGH
CPI3.11 - Implement the Oxford Play Area Refurbishment Programme.	0	0	0	1	1	HIGH
CPI 5.1 - Reduction of CO ₂ emissions by 25% over a 3 year period	0	0	0	1	1	HIGH
NI181 - Time to Process Benefits - New Claims and Change Events (Days)	0	0	1	0	1	MODERATE
TOTAL	0	2	6	4	12	

Limitations and responsibilities

Limitations inherent to the internal auditor's work

We have undertaken a review of Performance Measurement, subject to the following limitations.

Internal control

Internal control, no matter how well designed and operated, can provide only **reasonable** and not absolute assurance regarding achievement of an organisation's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems. These include the possibility of poor judgement in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Future periods

The assessment of controls relating to Performance Measurement is that historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or
- the degree of compliance with policies and procedures may deteriorate.

Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We shall endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we shall carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist, unless we are requested to carry out a special investigation for such activities in a particular area.

Findings and recommendations – Control Design

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Indicator: N155 – Affordable homes delivered The number of affordable housing units delivered through new builds, conversions and acquisitions for affordable rent and new build Homebuy.						
1	Third party written documentation is considered more reliable than information generated verbally. Data may be inaccurate.	<p>The following issues were noted when testing data on 'delivered' homes back to supporting documentation:</p> <ul style="list-style-type: none"> In 1/20 case the information recorded did not agree to supporting documentation In a further case, information on completion was received verbally and therefore could not be substantiated. 	<p>● Low</p>	Information regarding completion of affordable homes should be requested from a third party (e.g. contractor or architect). A standardised information request form is recommended to ensure that the Council receives consistent information required for completion of the indicator.	<p>Agreed in part</p> <p>Data has been verified by officers making a site visit to every completed property.</p> <p>However it is agreed that information confirming completion of houses should also be requested in writing from a third party. Following up on the Audit Commission COUNT criteria, City Development (Planning policy) will be working with Customer Support (Council Tax) to agree a joint standardised request form. We will also work with other departments dealing with property.</p>	<p>M. Croften-Briggs April 2010</p>

Indicator CPI 5.1– Reduction of CO ₂ emissions by 25% over a 3 year period						
This indicator measures the annual reduction in CO ₂ emissions across an agreed set of sectors (housing, road transport and business). This is measured as a percentage reduction of the per capita CO ₂ emission from the 2005 baseline year.						
2	Staff may not be implementing correct working practices leading to an increased risk of error	There are currently no procedure notes in place for this indicator. This proxy provides information for NI 185 and it should be noted that no issues were noted with	● Low	Procedure notes for the CPI 5.1 performance indicator should be finalised and provided to responsible officers.	Agreed Procedure notes will be drawn up	P. Kirkley With Immediate Effect

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Indicator NI196 – Level of Fly-Tipping						
Measurement of the level of fly-tipping (fly capture) for Oxford City Council.						
3	Limited comfort can be taken over the completeness and accuracy of the data. Errors may not be identified.	<p>Inspection forms completed by officers investigating instances of fly-tipping are not sequentially numbered to ensure completeness. The total instances recorded by the Authority for 08/09 (1822) does not match the data submitted to the Environment Agency at year end (1773). This is due to additional incidents being reported after the return had been submitted.</p> <p>In addition, no formal checks were performed on the data for 08/09. It should be noted that checks have been performed for the 09/10 year.</p>	<p>● Medium</p>	<p>The Authority should investigate the difference in the data submitted in prior year. Once the cause of this difference has been established, completeness checks should be implemented. This may involve:</p> <ul style="list-style-type: none"> • Utilisation of the Customer Relationship Management (CRM) system to ensure that all referrals are followed up and data collected is complete. • Spot checks on data • Year end reconciliations 	<p>Agreed</p> <p>The data is now monitored monthly, by the responsible officer, and Systems Officer,</p> <p>This data is checked for accuracy and completeness and then simultaneously reported to the Environment Agency and the Corporate System.</p> <p>All incidents are recorded prior to the data being reported.</p> <p>Spot checks will be made on data by Oxford City Homes performance team.</p>	<p>D Walker</p> <p>With Immediate Effect</p>

Operating Effectiveness

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Indicator CPI3.11 – Implement the Oxford Play Area Refurbishment Programme. We will spend £2.5m over three years to ensure that all playgrounds are fully refurbished.						
4	Progress against milestones cannot be verified. Performance data may be incorrect.	<p>A number of milestones on this project were completed prior to the involvement of the schemes project management team. In these cases, no formal record of completion was retained.</p> <p>It should be noted that following the appointment of the new team, no issues were noted.</p>	<p>● Low</p>	Supporting documentation should be retained to evidence completion of all key milestones in the Play Area project.	<p>Agreed</p> <p>The recording and storage of information was reviewed at the appointment of the new team and there have been no occurrences of missing supporting information since.</p>	<p>I Brooke</p> <p>With Immediate Effect</p>

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Indicator NI181 – Time to Process Benefits						
Time taking by benefits team to process new claims and change events (days)						
5	The number of process days recorded by the database may be inaccurate and the performance figure distorted.	Data for 20 benefits claims was agreed back to supporting documentation and processing days were recomputed with reference to the information. 1/20 benefits claims tested could not be agreed to supporting documentation In 4/20 cases, officers had not used the correct dates for calculation of the indicator.	● Medium	Further training or refresher courses should be given to staff outlining the procedures for processing claims. Further spot checks should be performed in higher risk areas.	Agreed Training was delivered in November 2009.	P Adlard With Immediate Effect



Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Indicator NI195a - Level of Litter (%) Measurement of the improved street and environmental cleanliness (litter, detritus, graffiti, and fly posting) for Oxford City Council.						
6	Limited evidence for data collected.	Since 2009/10, inspection results are recorded on a standardised form. In 6/20 cases tested supporting documentation could not be provided.	<p>●</p> Medium	All completed inspection forms should be retained for audit. Documentation should be destroyed in line with the Councils document retention policy.	Agreed All inspection forms are now returned to the responsible officer and filed in date order. These will be retained for the required period.	D Walker January 2010

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Indicator NI196 – Level of Fly-Tipping						
Measurement of the level of fly-tipping (fly capture) for Oxford City Council.						
7	<p>Insufficient data is in place to support performance.</p> <p>Performance indicators may be incorrect.</p>	<p>All fly-tipping investigations recorded for this indicator should be supported by documentation to verify the action taken by the Council.</p> <p>In 50% (10/20) inspections tested, no supporting documentation was held.</p>	<p>● High</p>	<p>Supporting documentation should be retained for all inspections made.</p>	<p>Agreed</p> <p>Fly tipping is reported and recorded by more than one unit in the authority and due to their nature many are not investigated. Report forms of those that are investigated and where no evidence is found are now all kept by the responsible officer and filed in date order. Records of those where evidence is found which can lead to further action are retained and filed by the Authority's Environmental Development Department.</p>	<p>D Walker January 2010</p>

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Indicator BV008 – Invoices Paid Within 30 days (%)						
Measurement of the time taken to pay all undisputed invoices						
8	Data is misstated.	<p>Data for 20 invoices was agreed back to original invoices to validate payment and receipt dates.</p> <p>7/20 invoices tested did not agree to supporting documentation. These were in relation to invoices from City Works and Oxford City Homes where the received date recorded was not consistent with the date stamp.</p> <p>In a further 5 cases, invoices were not date stamped and therefore an estimated receipt date was used.</p>	<p>● High</p>	Information should be provided to responsible officers in Oxford City Homes and City Works to ensure that working practices for recording payment time are performed accurately.	<p>Agreed</p> <p>As a result of issues noted, finance have contacted staff involved and explained to them the required data. A large part of this issue is in relation to the supporting systems used in devolved departments. These are being investigated as part of dedicated reviews performed by internal audit.</p> <p>We would hope to move to a system where date stamping of invoices by is no longer necessary but at present it is necessary to identify problems and reasons for the delay payments.</p>	<p>Sarah Fogden</p> <p>With Immediate Effect</p>

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
9	<p>Data is not collected in line with procedure notes.</p> <p>The risk of misstatement of the data is increased in cases where the invoice is in dispute and is not passed for payment until negotiations have been agreed.</p>	<p>Invoices for expenditure incurred by environmental health are not passed on to the creditors' team at St. Aldates for processing.</p> <p>Dates for these invoices are taken as the date the creditors team receive a creditor payment form from the department.</p>	<p>● Medium</p>	<p>All invoices should be processed through the Council's creditors' team to ensure consistency of working practices and accuracy of data.</p>	<p>Agreed</p> <p>Environmental development invoices need to be retained and sent off to the Government for reimbursement. Copy invoices should be sent through to the creditors' team along with a brief note on the invoice as to why a copy is being sent.</p> <p>There is a section on the invoice input slip where the fact that the invoice was in dispute should be noted along with the reason for the dispute.</p>	<p>Sarah Fogden</p> <p>With Immediate Effect</p>

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Indicator BV012 - Days Lost to Sickness (excluding unpaid)						
This indicator monitors the number of days that Council employees have taken sick during the year						
10	Data may be misstated.	<p>All individuals are required to complete a 'return to work' form after a period of sickness. These are used for this indicator.</p> <p>The following issues were noted when testing 20 absence records:</p> <ul style="list-style-type: none"> In 1/20 records sampled, the number of absence days had been input incorrectly In 3/20 cases, supporting documentation did not validate the start and end dates used for calculation 1/20 return to work forms was not completed correctly 1 case, no supporting documentation could be provided for audit. 	<p>● Medium</p>	Officers should be reminded to complete return to work forms fully and additional training should be provided to ensure that calculation of days absent is performed in line with procedures. The use of spot checks should be considered to ensure data is collated accurately.	<p>Agreed</p> <p>The Head of People and Equalities will review situation with other Heads of Service and Chief Executive to ensure improvements are made,</p>	<p>S Howick With Immediate Effect</p>

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Indicator BV0079a – Cases Where Calculation of Benefit Correct (%) This indicator measures the number of Benefit cases that are checked for accuracy.						
11	Results cannot be compared.	This indicator involves the checking of Housing Benefits data on a sample basis. The sample picked in 2008/09 focussed on claims processed by newly trained officers. This selection method was not used in previous years.	 Medium	It is acknowledged that cases performed by newly trained officers have a higher risk of error. Checking of these cases is deemed good practice. That said, a comparable sample of cases should be used for monitoring this performance indicator. This will ensure that reliable and meaningful conclusions on performance can be made.	Agreed The sample selection is now random as required by the audit guidance	P Adlard, With Immediate Effect
12	Checks may not have been completed leading to an increased risk that benefits have been awarded incorrectly.	Checks performed on sampled cases are recorded on standardised forms. 2/20 forms tested were not completed in their entirety.	 Low	Officers responsible for performing checks should be reminded to complete all sections of checking forms.	Agreed	K Dodd With Immediate Effect

Appendix 1 - Terms of Reference

Objectives and deliverables

Objectives

Our objective is to provide assurance over the data quality of the Council's Local Area Agreement and high risk performance indicators.

We will use the findings of the audit to develop recommendations to improve the quality of data and data collection/reporting procedures at the Council

Deliverables

Our deliverable will be a report detailing our findings with regard to our assessment of the data collection methods and data quality of the selected indicators. .

Scope and approach

Our work will focus on identifying the guidance, procedures and controls in place to mitigate key risks through:

- Documenting the underlying guidance, policy and processes in place and identifying key controls;
- Considering whether the policies and procedures in place are fit for purpose; and
- Testing key controls.

The key points that we will focus on are:

- Procedure notes are in place for each performance indicator
- The method of data compilation for each indicator addresses key data quality assertions (completeness, accuracy, source, validity, collection method and timing)
- Validation of a sample of data for each indicator to source documentation. Source data will be selected from 2008/09 year end (10 transactions) and Q1 and Q2 of 2009/10 (5 transactions each)

We will discuss our findings with the nominated representative to develop recommendations and action plans. A draft report will be issued to the Head of Policy Performance and Communications and to the Corporate Performance Officer.

Limitation of Scope

The scope of our work will be limited to those areas identified above.

Stakeholders and responsibilities

Role	Contacts	Responsibilities
Danny Woodhouse	Corporate Performance Officer	<ul style="list-style-type: none"> Review draft terms of reference Review and meet to discuss issues arising and develop management responses and action plan Review draft report. Implement agreed recommendations and ensure ongoing compliance.
Head of Policy Performance and Communications Heads of Finance Interim Executive Finance Director	Peter McQuitty Penny Gardner/Sarah Fogden Nigel Pursey	<ul style="list-style-type: none"> Receive agreed terms of reference Receive draft and final reports.
Chief Executive	Peter Sloman	<ul style="list-style-type: none"> Receive final report

Our Team and Timetables

Our team

Chief Internal Auditor	Chris Dickens
Audit Manager	Katherine Bennett
Auditor	Jon Sawyer/Charlotte Bilsland

Timetable

Steps	Date
TOR approval	November 2009
Fieldwork commencement	9 th November 2009 (T)

Fieldwork completed	T + 2 weeks
Draft report of findings issued	T + 4 weeks
Receipt of Management response	T + 6 weeks
Final report of findings issued	T + 7 weeks

Budget

Our original budget for this assignment is 10 days. We feel that the number of days allocated may not be sufficient to address all indicators requested by the Council. Discussions are therefore underway to increase the number of days allocated to this review.

Terms of Reference Approval

These Terms of Reference have been reviewed and approved:

.....

Peter McQuitty (Head of Policy, Performance and Communications)
Signature

.....

Chris Dickens
Signature (Chief Internal Auditor)

Appendix 2 - Assurance ratings

Level of assurance	Description
High	<p>No control weaknesses were identified; or</p> <p>Our work found some low impact control weaknesses which, if addressed would improve overall control. However, these weaknesses do not affect key controls and are unlikely to impair the achievement of the objectives of the system. Therefore we can conclude that the key controls have been adequately designed and are operating effectively to deliver the objectives of the system, function or process.</p>
Moderate	<p>There are some weaknesses in the design and/or operation of controls which could impair the achievement of the objectives of the system, function or process. However, either their impact would be less than significant or they are unlikely to occur.</p>
Limited	<p>There are some weaknesses in the design and / or operation of controls which could have a significant impact on the achievement of key system, function or process objectives but should not have a significant impact on the achievement of organisational objectives. However, there are discrete elements of the key system, function or process where we have not identified any significant weaknesses in the design and / or operation of controls which could impair the achievement of the objectives of the system, function or process. We are therefore able to give limited assurance over certain discrete aspects of the system, function or process.</p>
No	<p>There are weaknesses in the design and/or operation of controls which [in aggregate] could have a significant impact on the achievement of key system, function or process objectives and may put at risk the achievement of organisation objectives.</p>

Appendix 3 – Indicators Reviewed

NI154 - Additional Homes Provided

NI155 - Affordable Homes Delivered

NI181 - Time to Process Benefits - New Claims and Change Events (Days)

NI185 - CO2 Reduction from Local Authority Operations (% since April 2008)

NI186 - CO2 Reduction in Emissions in LA Area (Per Capita)

NI188 - Level: Adapting to Climate Change (%)

NI191 - Residual Waste Per Household (kg)

NI192 - Household Waste Recycled and Composted (%)

NI194 - Reduction in NOx and Primary PM10 Emissions (%) (Proxy)

NI195a - Level of Litter (%)

NI195b - Level of Detritus (%)

NI196 - Level of Fly-Tipping

BV002a - Local Government Equality Standard

BV008 - Invoices Paid Within 30 Days (%)

BV012* - Days Lost to Sickness (Avg) (excluding unpaid)

BV079a - Cases Where Calculation of Benefit Correct (%)

BV156 - Council Buildings Accessible to Disabled (%)

BV166a - Score: Checklist for Environmental Health (%)

CPI3.11 - Implement the Oxford Play Area Refurbishment Programme. We will spend £2.5 million over three years to ensure that all playgrounds are fully refurbished



In the event that, pursuant to a request which Oxford City Council has received under the Freedom of Information Act 2000, it is required to disclose any information contained in this report, it will notify PricewaterhouseCoopers (PwC) promptly and consult with PwC prior to disclosing such report. Oxford City Council agrees to pay due regard to any representations which PwC may make in connection with such disclosure and Oxford City Council shall apply any relevant exemptions which may exist under the Act to such report. If, following consultation with PwC, Oxford City Council discloses this report or any part thereof, it shall ensure that any disclaimer which PwC has included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

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