

Agenda

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Audit and Governance Committee

Date: **Thursday 18 December 2014**

Time: **6.00 pm**

Place: **St Aldate's Room, Town Hall**

For any further information please contact:

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As a matter of courtesy, if you intend to record the meeting please let the Contact Officer know how you wish to do this before the start of the meeting.

Audit and Governance Committee

Membership

Chair Councillor James Fry

Vice Chair Councillor Jean Fooks

Members Councillor Van Coulter
 Councillor Roy Darke
 Councillor Mike Rowley
 Councillor Scott Seamons
 Councillor David Thomas

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AGENDA

Pages

1 APOLOGIES FOR ABSENCE

The quorum for this Committee is three Members and substitutes are allowed.

2 DECLARATIONS OF INTERESTS

Members are asked to declare any disclosable pecuniary interests they may have in any of the following agenda items. Guidance on this is set out at the end of these agenda pages.

3 SETTING OF THE COUNCIL TAX BASE 2015-16

7 - 26

Report of the Head of Finance

Purpose:

To set the Council Tax Base for 2015/16 as required by section 33 of The Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

Recommendations:

- a) that the 2015/16 Council Tax Base for the City Council's area as a whole is set at 42,658.7 (as shown in Appendix 1)
- b) that the projected level of collection is set at 97.5%
- c) that the tax bases for the Parishes, and for the Unparished area of the City (as shown in Appendix 2) be set as follows:

Unparished Area of the City	35,683.1
Littlemore Parish	1,663.1
Old Marston Parish	1,220.9
Risinghurst & Sandhills Parish	1,397.4
Blackbird Leys Parish	2,694.2
City Council Total	42,658.7

4 EXTERNAL AUDIT PROGRESS REPORT 2013/14 NOVEMBER UPDATE - ERNST AND YOUNG

27 - 34

Report of the external auditor: Audit progress report year ending 31 March 2014 – 18 November 2014 update.

Purpose: to provide an overview of the stage reached in the 2013/14 audit and ensure the audit is aligned with the committee's expectations.

The Committee is asked to note the report.

5	ANNUAL AUDIT LETTER TO YEAR END 31 MARCH 2014	35 - 42
	Report of the external auditor: Annual Audit letter	
	Purpose: to set out the key issues arising from the work of the external auditors.	
	The Committee is asked to note the Annual Audit letter.	
6	LOCAL GOVERNMENT AUDIT COMMITTEE BRIEFING	43 - 54
	Local Government Audit Committee briefing presented by the Council's external auditors.	
7	INTERNAL AUDIT PROGRESS QUARTER 2 2014/15 - PRICEWATERHOUSECOOPERS	55 - 66
	The Head of Finance has submitted a report on behalf of the Council's Internal Auditors, Pricewaterhousecoopers.	
	Purpose: the report details the progress made in delivering the work set out in the 2014/15 audit plan.	
	The Committee is asked to note the report.	
8	INTERNAL AUDIT REPORT - COLLECTION FUND	67 - 84
	The Head of Finance has submitted a report on behalf of the Council's Internal Auditors, Pricewaterhousecoopers.	
	Purpose: the report details the audit of the collection fund (controls and processes over council tax and business rates)	
	The Committee is asked to note the report.	
9	PROGRESS ON IMPLEMENTATION OF AUDIT RECOMMENDATIONS	85 - 90
	Report of the Head of Finance.	
	Purpose: to update the Committee on the progress made on the implementation of internal and external audit recommendations.	
	The Committee is asked to note the report.	
10	RISK MANAGEMENT QUARTERLY REPORTING: QUARTER 2 2014/2015	91 - 98
	Report of the Head of Finance	

Purpose: the report updates the committee on both corporate and service risks as at the end of Quarter 2, 30 September 2014.

The Committee is asked to note the report.

11 UPDATE ON FRAUD INVESTIGATION 1 APRIL TO 30 NOVEMBER 2014 99 - 108

Report of the Head of Finance.

Purpose: to report to Members the Investigation Team's activity and performance from 1 April 2014 to 30 November 2014 and update on the progress of the team restructure, Department of Communities and Local Government grant bid and transfer of Housing Benefit investigation responsibilities to the Department for Work and Pensions.

The Committee is asked to note the report.

12 MINUTES OF THE PREVIOUS MEETING 109 - 112

Minutes of the meeting held on 22 September 2014.

13 DATES AND TIMES OF MEETINGS

The Committee will meet at 6.00pm in the Town Hall on the following dates:

Thursday 26th February 2015
Thursday 23rd April 2015

DECLARING INTERESTS

General duty

You must declare any disclosable pecuniary interests when the meeting reaches the item on the agenda headed "Declarations of Interest" or as soon as it becomes apparent to you.

What is a disclosable pecuniary interest?

Disclosable pecuniary interests relate to your* employment; sponsorship (ie payment for expenses incurred by you in carrying out your duties as a councillor or towards your election expenses); contracts; land in the Council's area; licences for land in the Council's area; corporate tenancies; and securities. These declarations must be recorded in each councillor's Register of Interests which is publicly available on the Council's website.

Declaring an interest

Where any matter disclosed in your Register of Interests is being considered at a meeting, you must declare that you have an interest. You should also disclose the nature as well as the existence of the interest.

If you have a disclosable pecuniary interest, after having declared it at the meeting you must not participate in discussion or voting on the item and must withdraw from the meeting whilst the matter is discussed.

Members' Code of Conduct and public perception

Even if you do not have a disclosable pecuniary interest in a matter, the Members' Code of Conduct says that a member "must serve only the public interest and must never improperly confer an advantage or disadvantage on any person including yourself" and that "you must not place yourself in situations where your honesty and integrity may be questioned". What this means is that the matter of interests must be viewed within the context of the Code as a whole and regard should continue to be paid to the perception of the public.

*Disclosable pecuniary interests that must be declared are not only those of the member her or himself but also those of the member's spouse, civil partner or person they are living with as husband or wife or as if they were civil partners.