

Agenda

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Audit and Governance Committee

Date: **Thursday 23 April 2015**

Time: **6.00 pm**

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

For any further information please contact:

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Officer**

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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 INTEREST

3 AUDIT PLAN FOR YEAR END 31 MARCH 2015

7 - 28

Report of the external auditor.

Purpose: this sets out how the Council's external auditors, Ernst& Young, intend to carry out their responsibilities and summarises their assessment of key risks in respect of the audit for the year ending 31 March 2015.

The Committee is asked to discuss the report.

4 ANNUAL FEE LETTER 2015-16

29 - 32

Report of the external auditor.

Purpose: this confirms the audit and certification work that the Council's external auditors, Ernst& Young propose to undertake for the 2015-16 financial year at Oxford City Council

The Committee is asked to note the report.

5 LOCAL GOVERNMENT AUDIT COMMITTEE BRIEFING

33 - 44

Briefing paper from the external auditor.

6 INTERNAL AUDIT RISK ASSESSMENT & PLAN 2015-16

45 - 68

Report of the Head of Finance.

There will also be a verbal presentation by PWC on the Annual Internal Audit Report.

Purpose: to approve the audit plan for 2015-16 and outline the process for procurement the service for the provision of internal audit services.

Recommendations:

1. That the Audit and Governance Committee approve the Audit Plan for 2015-16 as shown in Appendix A.

2. That members note the process for the procurement of the internal audit service

7 INTERNAL AUDIT REPORT - HOUSING RENTS 69 - 86

Report of the internal auditor.

Purpose: the report summarises the evaluation of controls and processes in place for housing rents.

The Committee is asked to discuss and note the report.

8 INTERNAL AUDIT REPORT - SPORTS PITCH BOOKING 87 - 104

Report of the internal auditor.

Purpose: the report summarises the review of the controls and processes in place relating to Sports Pitch and Facilities Booking.

The Committee is asked to discuss and note the report.

9 INTERNAL AUDIT REPORT - ROSEHILL COMMUNITY CENTRE 105 - 130

Report of the Head of Finance
Report of the internal auditor

Purpose: To present to Audit and Governance members a 'lessons learned' report undertaken by the Council's auditors PWC on the capital project for the construction of a new Community Centre at Rosehill.

Recommendation:

That the Audit and Governance Committee note the PWC report together with the management response

10 PROGRESS ON IMPLEMENTATION OF AUDIT RECOMMENDATIONS 131 - 138

Report of the Head of Finance.

Purpose: report progress on the implementation of internal and external audit recommendations.

Recommendation: The Audit and Governance Committee is asked to note progress with the recommendations listed in Appendix A.

11 INVESTIGATION TEAM UPDATE REPORT 139 - 148

Report of the Head of Finance

Purpose of report: to report to Members the activity and performance of the Investigation Team for the period 1 April 2014 to 31 March 2015, and the

plans for the development of the Investigation Service going forward.

The Committee is asked to note the report.

12 MINUTES OF THE PREVIOUS MEETING

149 - 152

Minutes of the meeting held on 26 February 2015.

13 DATES AND TIMES OF MEETINGS

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

Monday 29 June 2015

Tuesday 15 September (note proposed change of date)

Wednesday 16 December (note proposed change of date).

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.