

Oxford City Council

Internal Audit Progress Monitoring Report

September 2014

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Distribution list: Audit and Governance Committee, Executive Team

Background and scope: The purpose of this report is to provide a progress update on the agreed 2014/15 plan.

Plan outturn

2014/15 Audit Plan

We have undertaken work in accordance with the 2014/15 Internal Audit Plan that was approved by the Audit and Governance Committee at its meeting in June 2014.

A statement tracking assignments undertaken and planned activity is shown in Appendix One. At the time of writing this report we have completed 22 days (10%) of the planned audit days. As fieldwork is undertaken over the coming months, we anticipate a further 140 days will be completed prior to the December meeting.

Activity and Progress

Audit Scoping, fieldwork and draft reports

As at the date of the September Audit and Governance Committee, meetings have been held for the following reviews to agree the scope of work and Terms of Reference are in the process of being finalised and issued. Director sign-off will be obtained for all Terms of Reference before any work commences.

- Finance Systems – Fixed Assets, General Ledger and Payroll
- Collection Fund (Council Tax and NNDR)
- Housing Benefits
- Housing Rents
- Planning Applications
- Contract Management with IT Suppliers and Smarter Procedures
- Streamlining Year End Close Down Processes
- Environmental Development – Carbon Management
- Corporate Property – Health and Safety

Audit fieldwork has been completed for Housing Benefits. Finalisation of the report has been delayed over the summer holiday period. The Committee will be advised of the outcome of the review at its next meeting.

Other internal audit activity

We have attended the Corporate Management Team Meeting, Customer Services Leadership Meeting and Finance Team Meeting to introduce the new internal audit team and provide an overview of the internal audit plan.

We facilitated a training session on Audit Committee Effectiveness for new and existing members of the Audit and Governance Committee and supporting officers in June 2014.

Appendix 1 - Internal audit detailed progress tracker

<i>Ref</i>	<i>Auditable unit</i>	<i>Indicative number of days*</i>	<i>Actual audit days to date</i>	<i>Scoping meeting date</i>	<i>Proposed fieldwork dates</i>	<i>Proposed clearance meeting dates</i>	<i>Proposed draft report date</i>	<i>Proposed management response date</i>	<i>Proposed final report date</i>	<i>Audit Committee reporting date</i>
A1	Finance Systems – Fixed Assets, General Ledger and Payroll	16	1	Held	November 2014					
A2	Debtors and Creditors	16		TBC – meeting requested	December 2014					
A3	Collection Fund (Council Tax and NNDR)	12	1	Held	October 2014					December 2014
A4	Housing Benefits	10	8	Held	Completed	w/c 8 th September	w/c 15 th September	w/c 22 nd September	w/c 29 th September	December 2014
A5	Housing Rents	10	1	Held	I.T. CAATs work in September 2014 and follow up fieldwork October 2014					December 2014

Ref	Auditable unit	Indicative number of days*	Actual audit days to date	Scoping meeting date	Proposed fieldwork dates	Proposed clearance meeting dates	Proposed draft report date	Proposed management response date	Proposed final report date	Audit Committee reporting date
A6	Budgetary Control, Risk Management and Performance	13		TBC						
A6	VAT and Treasury Management	10		TBC						
B1	Finance – Year End Report	5		TBC						
166	B2 Car Parking	7		TBC – meeting requested	October 2014					
	B3 Managing Capital Projects	10		18 /09/2014	TBC					
	B4 Sports Pitch and Facility Booking	8	1.5	10/09/2014	<i>Review to be combined with cash collection days in A2. Focus on cash collection processes in depots with additional focus on OSP governance</i> October 2014					
VE1	Planning Applications	10	0.5	Held	<i>Original scope included in audit plan no longer applicable. Further consideration required whether days can be reallocated.</i>					
VE 2	Void Properties (Council Housing)	10		TBC – meeting requested	December 2014					
VE 3	Discretionary Housing Payments and Social Funds	10		TBC – meeting requested	December 2014					

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VE 4	Post Implementation Review Business Rates and Council Tax Collection	10		10/09/2014						
VE5	Contract Management with IT Suppliers and Smarter Procedures	12	0.5	Held	Initial meeting held. Further scoping discussion required.					
VE 6	Streamlining Year End Close Down Processes	16	1	Multiple meetings held in July and August 2014. Further meeting 10/09/2014						
<i>Deferred from 2013/14</i>										
C1	Environmental Development – Carbon Management	10	2	Number of meetings held to agree scope. Terms of Reference issued.		October 2014				

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C2	Corporate Property – Health and Safety	5	0.5	Initial meeting held in July, further meeting 23/09/2014	TBC					
	Follow up & audit management	30	5							
	Total days (excl contingency)	230	22							

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* Consistent with the delivery of previous plans, where appropriate and in agreement with client management, we are able to flex our audit service to include more senior or specialist staff to respond to the risks generated by audit reviews. Where we do this we effectively agree a fixed fee for the audit work which is derived from the combined fees of the planned audit days allocated to this audit review during the annual planning process.

Appendix 2 – Thought leadership publications

As part of our regular reporting to you we plan to keep you up to date with the emerging thought leadership we publish. The PwC Public Sector Research Centre (PSRC) produces a range of research and is a leading centre for insights, opinion and research on best practice in government and the public sector.

Productivity in the Public Sector

This new Talking Points publication from PwC and Demos explores what can be done to lift productivity and how the public sector can play its part.

The UK as a whole has a productivity problem. Its workers produce less per hour than their counterparts in France, Germany and the US, with the gap widening since the onset of the financial crisis. The question of how to improve productivity is where debates on growth, living standards and deficit reduction come together. And the public sector has a key role to play in finding the answer.

By creating the right environment for business through their policies, government at all levels can help places build on their strengths and attract the talent and investment that companies need to succeed. And the public sector - as a huge employer - has the potential to make a unique impact to this issue.

In this Talking Points publication from PwC and Demos, we examine the issue of low productivity and the challenges ahead for the public sector, consider the role of the workforce as a partner in solving these dilemmas and draw together discussions over a series of three roundtables on 'good jobs', to present some potential responses including:

- Job design for high productivity working
- Learning and development for an adaptable public sector workforce
- Pay and rewards and their links to productivity



http://www.pwc.com/en_GX/gx/psrc/united-kingdom/assets/pwc-productivity-in-the-public-sector.pdf

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