

Agenda

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Audit and Governance Committee

Date: **Monday 6 February 2012**

Time: **6.00 pm**

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

For any further information please contact:

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Audit and Governance Committee

Membership

Chair	Councillor Beverley Hazell	Marston;
Vice-Chair	Councillor Clark Brundin	North;
	Councillor Roy Darke	Headington Hill and Northway;
	Councillor Bryan Keen	Cowley;
	Councillor Mark Mills	Holywell;
	Councillor Matt Morton	St. Mary's;
	Councillor Oscar Van Nooijen	Hinksey Park;

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AGENDA

Pages

1 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

The Quorum for this Committee is 3 and substitutes are permitted.

2 DECLARATIONS OF INTEREST

3 AUDIT COMMISSION PROGRESS REPORT

1 - 12

The Head of Finance has submitted a report on behalf of the Audit Commission which details the progress made in delivering the work set out in the 2010/11 audit plan.

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

4 CERTIFICATION OF CLAIMS AND RETURNS - ANNUAL REPORT - AUDIT COMMISSION

13 - 30

The Head of Finance has submitted a report on behalf of the Audit Commission which sets out their findings and recommendations from their work on certifying grants claims and returns.

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

5 EXTERNAL AUDIT PLAN 2012/13 - AUDIT COMMISSION

31 - 52

The Head of Finance has submitted a report on behalf of the Audit Commission which sets out the work they will be undertaking in 2011/12.

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

6 JOINT WORKING PROTOCOL - INTERNAL AND EXTERNAL AUDIT - AUDIT COMMISSION

53 - 66

The Head of Finance has submitted a paper on behalf of the Audit Commission which sets out how they and Internal Audit will be working together in 2011/12.

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

7 INTERNAL AUDIT SUMMARY REPORT - 2011/12 PLAN - PRICEWATERHOUSECOOPERS (PWC)

67 - 76

The Head of Finance has submitted a report on behalf of the Council's

Internal Auditors, Pricewaterhousecoopers (PWC) which provides an update of the work undertaken as part of the 2011/12 Audit Plan.

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

8 GENERAL LEDGER AUDIT - PRICEWATERHOUSECOOPERS (PWC)

77 - 98

The Head of Finance has submitted a report on behalf of the Council's Internal Auditors, Pricewaterhousecoopers (PWC) which details the 2011/12 report on controls around the Councils General Ledger system

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

9 CREDITORS AUDIT - PRICEWATERHOUSECOOPERS (PWC)

The Head of Finance has submitted a report on behalf of the Council's Internal Auditors, Pricewaterhousecoopers (PWC) which details the 2011/12 report on the controls around the purchases and payables.

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

10 COLLECTION FUND AUDIT - PRICEWATERHOUSECOOPERS (PWC)

99 - 122

The Head of Finance has submitted a report on behalf of the Council's Internal Auditors, Pricewaterhousecoopers (PWC) which details the 2011/12 report on controls around Council Tax and Non Domestic Rates processes.

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

11 TRADE WASTE AUDIT - PRICEWATERHOUSECOOPERS (PWC)

123 - 152

The Head of Finance has submitted a report on behalf of the Council's Internal Auditors, Pricewaterhousecoopers (PWC) which details the 2011/12 report on controls around the collection of Trade Waste by the City Council.

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

12 INTERNAL AUDIT CHARTER - PRICEWATERHOUSECOOPERS (PWC)

153 - 162

The Head of Finance has submitted a report on behalf of the Council's Internal Auditors, Pricewaterhousecoopers (PWC) which outlines the roles and responsibilities of Internal Audit at the Council

The Committee is asked to note and approve this document.

13	PROGRESS ON THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS	163 - 174
	<p>The Head of Finance has submitted a report which details the progress made on the implementation of recommendations from previous audits.</p> <p>Steve Sprason, Head of Asset Management, will be attending the Committee meeting to provide further information on recommendation EA015 (Asset Management Review).</p> <p>David Oakes, City ICT, will be attending the Committee meeting to provide further information on recommendation IA172 (Review of ICT)</p> <p>The Committee is asked to comment on and note the report.</p>	
14	MINUTES	175 - 178
	<p>Minutes of the meeting held on 28 November 2011.</p>	
15	DATES OF FUTURE MEETINGS	
	<p>The Committee will meet on the following dates at 6.00pm in the Town Hall:</p> <p>Monday 16 April 2012</p>	
	PART TWO	
16	ALLEGATIONS OF INTERNAL FRAUD, INVESTIGATIONS AND OUTCOMES	179 - 182
	<p>This item is exempt from publication by virtue of paragraphs 2,3 and 7, Schedule 12A, Local Government Act 1971</p> <p>(2) Information which is likely to reveal the identity of an individual</p> <p>(3) Information about someone's finances or business</p> <p>(7) Information about action to deal with a crime</p>	

DECLARING INTERESTS

What is a personal interest?

You have a personal interest in a matter if that matter affects the well-being or financial position of you, your relatives or people with whom you have a close personal association more than it would affect the majority of other people in the ward(s) to which the matter relates.

A personal interest can affect you, your relatives or people with whom you have a close personal association positively or negatively. If you or they would stand to lose by the decision, you should also declare it.

You also have a personal interest in a matter if it relates to any interests, which you must register.

What do I need to do if I have a personal interest?

You must declare it when you get to the item on the agenda headed "Declarations of Interest" or as soon as it becomes apparent to you. You may still speak and vote unless it is a prejudicial interest.

If a matter affects a body to which you have been appointed by the authority, or a body exercising functions of a public nature, you only need declare the interest if you are going to speak on the matter.

What is a prejudicial interest?

You have a prejudicial interest in a matter if;

- a) a member of the public, who knows the relevant facts, would reasonably think your personal interest is so significant that it is likely to prejudice your judgment of the public interest; and
- b) the matter affects your financial interests or relates to a licensing or regulatory matter; and
- c) the interest does not fall within one of the exempt categories at paragraph 10(2)(c) of the Code of Conduct.

What do I need to do if I have a prejudicial interest?

If you have a prejudicial interest you must withdraw from the meeting. However, under paragraph 12(2) of the Code of Conduct, if members of the public are allowed to make representations, give evidence or answer questions about that matter, you may also make representations as if you were a member of the public. However, you must withdraw from the meeting once you have made your representations and before any debate starts.

