

Agenda

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Audit and Governance Committee

Date: **Wednesday 16 December 2015**

Time: **6.00 pm**

Place: **Town Hall**

For any further information please contact:

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Officer**

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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
	Councillor Van Coulter
	Councillor Roy Darke
	Councillor Chewe Munkonge
	Councillor Michele Paule
	Councillor David Thomas

The quorum for this meeting is three members. Substitutes are permitted

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AGENDA

Pages

1 **APOLOGIES FOR ABSENCE**

2 **DECLARATIONS OF INTEREST**

3 **SETTING OF THE COUNCIL TAX BASE 2016-2017**

9 - 28

Report of the Head of Financial Services

Purpose:

To set the "Council Tax Base" for 2016/17 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:

The Audit and Governance Committee are recommended to agree:

- a) that the 2016/17 Council Tax Base for the City Council's area as a whole is set at 43,665.1 (as shown in Appendix 1)
- b) that the projected level of collection is set at 98%
- 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	36,468.2
Littlemore Parish	1,730.4
Old Marston Parish	1,269.1
Risinghurst & Sandhills Parish	1,418.6
Blackbird Leys Parish	2,778.8
City Council Total	43,665.1

4 **EXTERNAL AUDIT PROGRESS REPORT 2015/16 DECEMBER UPDATE**

29 - 36

Audit and Governance Committee Progress Report

Purpose:

To provide an overview of the stage reached in the 2015/16 audit and ensure the audit is aligned with the Committee's expectations.

Recommendation:

The Committee is asked to note the report.

5 **ANNUAL AUDIT LETTER FOR YEAR END 31 MARCH 2015**

37 - 48

The Annual Audit letter presented by the Council's external auditors Ernst & Young.

Purpose:

To set out the key issues arising from the work of the external auditors.

Recommendation:

The Committee is asked to note the Annual Audit letter.

6	LOCAL GOVERNMENT AUDIT COMMITTEE BRIEFING	49 - 58
	Local Government Audit Committee briefing presented by the Council's external auditors, Ernst & Young.	
7	INTERNAL AUDIT PROGRESS REPORT HALF YEAR SUMMARY	59 - 70
	The Head of Financial Services will present the Half Year Summary report of the Council's previous internal auditors PriceWaterhouseCoopers.	
	Purpose: The report outlines the internal audit work PriceWaterhouseCoopers have carried out for the six months ended 30 September 2015.	
	Recommendation: The Committee is asked to note the report.	
8	BDO INTERNAL AUDIT PROGRESS REPORT, QUARTER 2 2015/16	71 - 84
	The Head of Financial Services will present the Half Year Summary report of the Council's previous internal auditors BDO.	
	Purpose: This report is intended to inform the Audit and Governance Committee of progress made against the 2015/16 internal audit plan which was approved by Audit and Governance Committee on 23 April 2015.	
	Recommendation: The Committee is asked to note the report.	
9	BDO INTERNAL AUDIT: ACCOUNTS PAYABLE REPORT	85 - 106
	Accounts Payable report presented by the Council's internal auditors BDO.	
	Purpose: To review the design and effectiveness of controls in relation to accounts receivable and accounts payable activity to provide assurance over the accuracy, completeness and timeliness of transactions undertaken.	
	Recommendation: The Committee is asked to note the report.	
10	BDO INTERNAL AUDIT: ACCOUNTS RECEIVABLE REPORT	107 - 130
	Accounts Receivable report presented by the Council's internal auditors BDO.	
	Purpose: To review the design and effectiveness of controls in relation to accounts receivable and accounts payable activity to provide assurance over the accuracy, completeness and timeliness of transactions undertaken.	
	Recommendation:	

The Committee is asked to note the report.

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| 11 | PROGRESS ON IMPLEMENTATION OF AUDIT RECOMMENDATIONS: QUARTER 2 2015/16
Report of the Head of Financial Services
Purpose:
To report progress on the implementation of internal and external audit recommendations.
Recommendation:
The Committee is asked to note progress with the recommendations listed in Appendix A. | 131 - 138 |
| 12 | RISK MANAGEMENT QUARTERLY REPORTING: QUARTER 2 2015/16
Report of the Head of Financial Services
Purpose:
To update the Committee on both corporate and service risks as at the end of Quarter 2, 30 September 2015.
Recommendation:
The Committee is asked to note the contents of this report, in particular the new Corporate Risk around the Medium Term Financial Plan as set out in paragraphs 8 and 9. | 139 - 146 |
| 13 | MINUTES OF THE PREVIOUS MEETING
Minutes of the meeting held on 15 September 2015. | 147 - 152 |
| 14 | DATES AND TIMES OF MEETINGS
The Committee will meet at 6.00pm in the Town Hall on the following dates:

1 March 2016 | |

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; licenses 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 member's spouse, civil partner or person they are living with as husband or wife or as if they were civil partners.