

Ref	Review	Date Performed	Issue Noted	Risk Rating	Recommendation Made	Management Response	PWC response	Responsible Manager	Agreed Implementation Date	JAN	MAR	MAY	PWC Follow up AUG	November 2010 update
IA1	Anti Fraud & Corruption	01/09/2009	The Authority has not updated their central fraud and corruption policy for a number of years. It should be noted that all policies were under the process of review during the audit period and it is hoped that the conclusions from this report will inform the process.	Med	All policies and procedures should be reviewed and updated on an annual basis to take into account factors such as changing legislation and working practises.	The Anti Fraud & Corruption Policy was under review at the time of the audit and has now been updated and is to be reported to the Nov 09 meeting of the Audit & Governance Committee. The employee Code of Conduct was approved by Council on 2 nd November 2009. We will ensure that it is reviewed on an annual basis in future		Carol Quainton	24th Nov 2009	Policy approved at A&G in November. Rolled out to all in Management Matters Issue 17, 27/11/09. New Policy is on both the Intranet, see http://ocweb/intranet/EmpPolicies.cfm and the Internet, see http://www.oxford.gov.uk/Direct/avoidingfraudandcorruptionpolicyOctober09.pdf	Seminar on Avoiding Fraud and Corruption Policy delivered to Management Practice Group on 10/02/10. Other Services where training has been requested/delivered are; Transformation, Post Room, Procurement and Environmental Development. COMPLETE			COMPLETE
IA2	Anti Fraud & Corruption	01/09/2009	Although full and part time staff are given fraud and corruption training as part of their induction process, this is not provided to short term agency staff.	Med	Fraud and corruption training should be provided to all temporary staff. To enable efficiencies this may be in the form of a briefing paper provided to short term and temporary workers upon	Investigations will be held to establish the feasibility of delivering briefings to temporary staff either through a paper or electronically		Melanie Magee	31st December 2009	COMPLETE				COMPLETE
IA3	Anti Fraud & Corruption	01/09/2009	At present the only publicity campaigns undertaken by the Council are in relation to benefit fraud. The fraud investigation service plan includes a key objective around publicity of cases and naming and shaming.	Low	The Council should consider further publicity campaigns to highlight successful fraud cases and deter future instances.	The Council has in the past publicised cases of fraud/ theft where the offender has been investigated by a Police Authority and prosecuted by CPS, and will continue with this practice		Carol Quainton	WIE	Ongoing, Business as Usual				COMPLETE
IA4	Anti Fraud & Corruption	01/09/2009	The Authority's Code of Conduct for members does not include reference to anti fraud and corruption policies.	Low	The member's Code of Conduct should be updated to take into account the Authority's new anti fraud and corruption policy. Training should be provided to those members who are unaware of the policies and procedures in place			Carol Quainton	24th Nov 2009	Awaiting confirmation from Head of Legal in regard to the update of the code of conduct and training requirements	COMPLETE			COMPLETE
IA5	Anti Fraud & Corruption	01/09/2009	The Council's anti fraud and corruption policy was reviewed during the audit. Although additional policies are in place for whistle blowing and money laundering, these are not referenced within the document. In addition, the draft policy does not cover processes for recovering losses caused by fraud (e.g. the recovery of cash, assets and investigation costs.)	Low	Reference should be made to the money laundering and whistle blowing procedures within the finalised fraud policy. Details should also be given of how fraud losses will be recovered.	The updated Policy covers these points.		Carol Quainton	24th Nov 2009	complete				COMPLETE
IA6	Anti Fraud & Corruption	01/09/2009	The anti fraud and corruption policy does not clearly define the roles and responsibilities of key officers.	Low	The anti-fraud and corruption policy should be updated to clearly define the responsibilities of all officers and members and their roles in preventing and detecting fraud and corruption. Efforts should be made to emphasise the responsibility that all individuals have in the anti fraud and corruption process	The updated Policy covers these points.		Carol Quainton	24th Nov 2009	complete				COMPLETE
IA7	Anti Fraud & Corruption	01/09/2009	The role of internal audit within the fraud process is not clearly defined within policies and procedures.	Low	The role of internal audit within the fraud process should be discussed and agreed upon. Internal audit should act as a key stakeholder in the implementation of an effective control environment and fraud investigations and should be informed of all instances of fraud unless there is a suspicion that members of internal audit are involved in that fraud. This role should be clearly defined within the anti fraud and corruption policies and communicated as part of training materials.	The updated Policy covers these points.		Carol Quainton	24th Nov 2009	complete				COMPLETE
IA8	GL	01/10/2009	There is no timetable in place to outline the deadline for closing down the general ledger at month end. Best practice would indicate that this should be performed no later than 7 days following the month end. In 3/3 months tested, the ledger was closed after this 7 day period. In 1 case (July 09) the period was reopened over a month after closedown.	Med	A timetable should be put in place to outline key dates for the close down of period ends. The ledger should be closed down in line with this timetable and should only be reopened in exceptional circumstances and to ensure accuracy of management reporting.	A timetable will be put in place to indicate cut off dates for close down. The month will only be reopened for significant journals (e.g. VAT return) and will be performed by System Administrators only.		Anna Winship and Dave Swan	WIE	COMPLETE				COMPLETE
IA9	GL	01/10/2009	The Council does not undergo a regular review of cost centres and account codes to ensure they remain valid and in use. It was noted through review of the ledger that 21 account codes have been set up outside of the normal coding structure. In addition it appears that a number of codes have duplicate names and descriptions (e.g. creditors, windows, unidentified corporate savings)	Med	The Authority should seek to review their chart of accounts on an annual basis. All dormant and duplicate codes should be removed.	This process was performed a number of years ago but will be introduced on an annual basis going forward.		Anna Winship and Dave Swan	31 st March 2010	Piecemeal implementation ongoing. Full review either March 2010 or May 2010.	Update to May 2010 as part of Closedown timetable. This is to ensure that we don't remove codes we need for closedown.			Work has started on analysing and reviewing the chart of accounts, and proposals for a revised capital coding structure are being reviewed.
IA10	GL	01/10/2009	Whilst the Authority produces detailed Management Accounts on a monthly basis, other key management reports are not produced.	Med	The Authority should consider distributing a management information 'pack' on a monthly basis. This could include reports showing: • Significant balances on suspense accounts; • Individually significant journal transactions	The production of reports indicating significant journals and suspense accounts will help to mitigate against a number of risks identified during the General Ledger review. These will be passed to Heads of Finance for review		Anna Winship and Dave Swan	1 st December 2009	Large journals and suspense account balances reviewed as part of end of November trial closure	Expand reconciliation summary to include balances (to Accounts Project Board) March 2010			Large journals (over £100k) are reviewed on a monthly basis by the Head of Finance, and suspense balances are revised on a monthly basis by the Payments and Reconciliations Manager and
IA11	GL	01/10/2009	There is no process in place for authorising journals. The Council has introduced a method of 'parking' larger journals before they are processed but it is not possible to evidence this on Agresso.	High	Best practice would indicate that all journals should be authorised before being processed on Agresso. The Council should investigate the functionality of Agresso to include an automated workflow for journal transactions.	It is not deemed efficient to authorise all journals where a large majority of transactions are reversed out after period end. That said, the implementation of a review of all significant journals (see issue #3) will mitigate against the risk of material misstatement due to journal calculations. Further consideration will be given to the journal workflow within Agresso.		Anna Winship and Dave Swan	1 st December 2009	Journal procedure note drafted for approval at Finance management meeting Jan 20th	New journal procedure now in place - all journals approved prior to input and then spot checks made at the end of each month. All journals over £100k to be reviewed by Head of Finance.			COMPLETE

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IA12	GL	01/10/2009	Reconciliations between the General Ledger and the Fixed Asset Register are only performed at year end. The Council has encountered significant issues with the completeness of Fixed Asset data in the closedown of prior year accounts.	High	Periodic reconciliations should be performed between the Fixed Asset Register and General Ledger. All reconciling items should be cleared on a timely basis	A fundamental review of Fixed Assets is underway. Going forwards the Fixed Asset Register will be reconciled to the General Ledger on a quarterly basis		Anna Winship	31 st December 2009	included in trial closure. Issues with Logotech mean that this is not complete	As part of trial closedown Logotech and GL were reconciled, the next reconciliation will be as at 31st March 2010.			Reconciliations between the General Ledger and the Fixed Asset Register are now reconciled on a quarterly basis.
IA13	GL	01/10/2009	The Council does not currently perform a trial close down before year end.	High	A trial close down should be performed ahead of the new calendar year. This should involve reconciliation of balance sheet codes to ensure completeness of information and target testing of transactions to supporting documentation. Review of information for inclusion in the financial accounts should be considered.	A trial close down is being planned for December 2009		Anna Winship	31st December 2009	Trial closure in hand	Inhand and in annual workplan. Business As Usual			Trial Closedown was carried out for 2009/10 accounts and proved successful. A staged trial closedown is being carried out for 2010/11 closedown, with the first stage of actions to be completed by the end of November 2010
IA14	GL	01/10/2009	Monthly leavers reports are sent from payroll to Agresso administrators. This ensures that all leavers are removed from the system. There is no process in place for removing temporary agency staff	Med	A process should be put in place to ensure that system administrators are able to remove temporary agency staff access rights when they have left. This may involve a regular listing being sent from the agency contract manager or a periodic review of all users.	A regular report will be requested from Sue Green to detail all temporary agency staff who have left the Authority.		Dave Swann	31 st December 2009	A request has been passed by Sue Green to Champion for a report.	A request has been passed by Sue Green to Champion for a report.			The Champion report does not provide the information required therefore different options will need to be explored
IA15	GL	01/10/2009	Officers are able to set up subscriptions on Agresso to allow ongoing periodic payments to be made throughout the year. It was brought to audits attention that if an officer subsequently leaves the Authority and their username is parked, the subscription payments are cancelled. These users are therefore kept live on Agresso	Low	A listing of all users who have set up subscriptions should be generated and compared to leavers lists provided from payroll. Line managers of leavers with this access should be contacted and a new responsible officer identified. Subscriptions should be moved to the new individual and the leaver parked on Agresso.	Mitigating controls are in place to ensure that leavers who have subscription responsibilities cannot have access to Agresso functionalities. A call will be logged with Agresso to establish whether a solution can be put in place.		Dave Swann	31st December 2009	The reasons for this were explained to the auditor. It was demonstrated that the one role that the user retained to enable subscriptions to be processed did not give them access to Agresso (the account password is overwritten so they do not have access to Agresso anyway).	Complete			COMPLETE
IA16	GL	01/10/2009	The Council outsourced their IT functions in 2009/10 and consequently all responsibilities for back ups of the ledger have been passed to the County Council. No notification is sent to the Agresso system administrator to confirm that backups have occurred or more importantly when errors have arisen. It was commented that an issue with backup of the ledger occurred in December 2008. The system administrator was not made aware of this instance until errors were noted by end users.	Med	Notification should be requested from the County Council to ensure that backups have been performed correctly. All failures should be notified to the system administrator as a matter of urgency.	Exception reports will be provided to the system administrators should a back up fail. Reporting by exception is deemed sufficient.		Dave Swann	31st October 2009	COMPLETE				COMPLETE
IA17	GL	01/10/2009	The Council upgraded their version of Agresso to v5.5 in March 2009. Although key procedure notes have been amended to reflect the new system, this has not been performed for all procedures notes in place	Med	All procedure notes should be reviewed to ensure they reflect Agresso v5.5. Going forward, procedure notes should be reviewed on an annual basis to reflect changes in working practices.	All procedure notes will be reviewed to ensure that they are in line with the current version of Agresso. This will be performed in the order of risk and importance. A review date will be detailed on all documents.		Dave Swann	31st March 2010	DS has updated some procedure notes.	Majority update, few outstanding			There are still a few procedure notes outstanding but further work is being done on this
IA18	GL	01/10/2009	All new codes and cost centres are accompanied by a set up form. In 6/25 new entries tested, forms had not been signed by the responsible officers. These were all in relation to capital cost centres. An additional 3 forms had not been signed by financial management to indicate that the code had been set up in Agresso	Med	All new codes and cost centre forms should be signed by responsible officers before set up on Agresso.	Checks will be performed to ensure that appropriate authorisation has been obtained.		Dave Swann	WIE	implemented and other controls like checks for RO and RA references also included. COMPLETE				COMPLETE
IA19	GL	01/10/2009	At the time of audit (October 2009), the Performance Matters information had not been produced for August 2009.	Low	Performance statistics should be published in line with the set timetable	Performance Board was scheduled later in the month and therefore reports were delayed. Timetables should be updated to reflect any rearrangements.		Penny Gardner & Sarah Fogden	WIE	internal finance monitoring timetable re-issued. Key reporting dates not clear due to change in Boards	Need to embed new Board processes into timetable for 2010/11.			COMPLETED
IA20	GL	01/10/2009	At the time of audit, the opening balances for 2009/10 had not been rolled forward.	Med	Opening balances should be rolled forward as a matter of urgency. This process should be formally reviewed and documentation retained to evidence the process. The Authority should investigate the possibility of using a 'trigger' system which will automatically roll forward Opening Balances.	Opening balances were delayed due to the preparation of the final accounts. This will be performed as a matter of urgency.		Anna Winship	31st October 2009	complete				COMPLETE
IA21	GL	01/10/2009	All journals should be accompanied by an input form, supporting documentation and a ledger print to evidence the input. The following issues were noted during testing of 25 journal transactions: • 5/25 journals could not be provided for audit; • Of the 20 journals available for testing, 9 were not accompanied by a journal form • 7/20 journals did not contain both supporting documentation and a ledger print as stipulated by procedures	High	The Authority should ensure that journals are only made upon receipt of appropriate supporting documentation as stipulated by guidance.	Agreed Supporting documentation is still being reviewed for this issue which is agreed in principle. Some of the transactions selected for testing were 're-postings' processed to move transactions between codes. Going forward the budget holder will provide authorisation of these movements.	The Authority should ensure that journals are only made upon receipt of appropriate supporting documentation as stipulated by guidance.	Anna Winship	Immediate	Journal procedure note drafted for approval at Finance management meeting Jan 20th	Journal procedure now in place (See IA11 above). Complete		5 journals tested. 4 had been appropriately authorised. 1 had not been authorised	COMPLETE

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IA22	GL	01/10/2009	The Councils suspense accounts have not been cleared during 2009/10. At the time of audit, the balances on the suspense accounts were as follows: • Agresso suspense account: £600k and • Cash suspense account £100k	High	Suspense accounts should be reviewed on a periodic basis. All items should be cleared where possible or written off if a correction cannot be established.	The main Agresso suspense account has since been cleared and will be reviewed on a periodic basis. Officers were aware of one large item that was held on suspense. This had been identified but clearing the account was not prioritised. Efforts will be made to clear the cash suspense account before the implementation of the Councils new cash system. We do not believe that this is a high risk issue.		Anna Winship	30th November 2009	Suspense and holding accounts have been prioritised as part of trial closedown	Reconciliations are still a little behind, but a lot of progress has been made and many are upto date. Reported every 3 weeks to Accounts Project Board	Reconciliations have all been completed upto the end of March 2010, and are being completed on at least a monthly basis ongoing		COMPLETE
IA23	Treasury Management	01/10/2009	The Council prepares a rolling cash flow forecast which is updated on a daily basis. Whilst this is operating effectively, there is no comparison made against initial budgets.	Med	Actual cash flows should be compared to original budgets on a periodic basis. All variances should be investigated and revised assumptions used for future cash flow setting.	A monthly comparison of budgeted cashflows to actual will be performed and reviewed. This will allow analysis of assumptions for cashflows used in subsequent years.		Anna Winship	31st December 2009	Long term sickness in post. Additional resource started 08.02.10	Not yet carried out, as the additional resource has been catching up with some of the backlog, and year end preparation.	Not yet carried out		Temporary resource has now started and this is a key piece of work that will be carried out over the next few months
IA24	Treasury Management	01/10/2009	The Council does not perform regular monitoring of overdrafts and limits. At the time of audit, 2 of the Council's bank accounts were overdrawn.	Med	Investigations should be undertaken in order to identify in what instances overdrafts are used. Action points should be put in place to avoid unnecessary use of the facility. Overdraft limits should be reviewed on a six monthly basis to ensure that they are reasonable and sufficient.	The cashflow forecast is produced on a net basis and therefore individual overdrafts are not reviewed. Bank balances will be reviewed on a daily basis to ensure that the use of overdrafts is minimised.		Anna Winship	31st December 2009	Long term sickness in post. Additional resource started 08.02.10	Not yet carried out, as the additional resource has been catching up with some of the backlog, and year end preparation.	Not yet carried out		This is still an issue and has been picked up again in the follow up audit - Officers will be looking at a more robust system to ensure that the accounts do not go overdrawn
IA25	Treasury Management	01/10/2009	The Council does not perform monthly bank reconciliations for their 'Instant Access' account. It was noted, however, that this account is no longer in use.	Med	The Instant Access account should be closed.	The Instant Access account is not reconciled because it has not been used for a number of years. Agreed that this will be closed.		Anna Winship	31st December 2009	account closed				COMPLETE
IA26	Treasury Management	01/10/2009	Financial Director (the Councils online banking facility) and Treasury Management procedure notes have not been updated since September 2007. The Council does not possess a Financial Director manual explaining how to use the system.	Low	Procedure notes should be reviewed and updated to reflect any changes in working practices.	A Manual will be requested from the Co-op and used to review procedure notes for Financial Director and Treasury Management processes.		Anna Winship	31st December 2009	Long term sickness in post. Additional resource started 08.02.10	Not yet carried out, as the additional resource has been catching up with some of the backlog, and year end preparation.	Not yet carried out		Still outstanding. Financial Director is being updated in the early part of 2011, therefore full procedures will be available for the new release.
IA27	Treasury Management	01/10/2009	The Council's procedure notes stipulate that all investments should be authorised by 2 individuals. All supporting documentation should be retained on file and CHAPS forms signed before payment. During the testing of 20 investments, the following exceptions were noted: - In 3/20 cases, third party documentation was not retained to validate investments - 1/20 CHAPS forms had not been authorised - 3/20 investments had not been authorised by 2 officers	Med	The Council should ensure that third party documentation confirming investments is retained on file. All investments and accompanying CHAPS forms should be signed by an authorised officer	It is acknowledged that in the cases noted the controls did not operate effectively. In the future the stated controls will be applied.		Anna Winship	WIE		This is now carried out on a daily basis with checks carried out to ensure completeness. Complete			COMPLETE
IA28	Treasury Management	01/10/2009	There are currently a number of users who have access to the Financial Director (FD) system who no longer work at the Council. In addition, the Council does not maintain a user access list stipulating user's FD permissions.	Med	The Council should enquire with Financial Director to ascertain whether the functionality of the system would be affected if old users were removed. Former employees should be removed as a matter of urgency. A formal user list should be created, detailing the access rights for each user. This should be reviewed on an annual basis.	Access lists will be updated with permissions.		Dave Swann	31st December 2009	3 users who have left have had their access removed by Financial Director. Business as Usual				All changes have been made to Financial Director in respect of users and access permissions
IA29	Procurement	01/11/2009	The Council is required to restate their 2008/09 opening balance sheet by 31st December 09. New standards will require the Council to assess all leases and contracts to check whether they should be on the balance sheet. Procurement is a key stakeholder in the IFRS conversion process.	Med	Finance should liaise with Procurement to ensure that they obtain relevant training in accounting for leases and contracts.	All larger leases and contracts are subject to CEB approval and the need for specific accounting treatment will be icked up as part of the report approval process.		Kelly Whitehead	31st Jan 2010		Finance have trained Procurement staff on this issue. Also will be included in the procurement training planned for all affected staff. Restated balance sheet to be audited Oct 2010.			Planning to have a restated balance sheet completed by 24/12/10.
IA30	Procurement	01/11/2009	Since 2007/08 the Council has accounted for those contracts linked to an external source (eg RPI) as embedded derivatives. A number of such contracts have been identified. Procurement need training in this area.	Med	Finance should liaise with Procurement to ensure that they obtain relevant training in accounting for leases and contracts. Procurement should devise procedures to ensure leases and contracts are assessed against relevant criteria - Inform Finance if advice required.	Contracts will be reviewed by Finance to establish the correct accounting treatment.		Kelly Whitehead	31st Jan 2010		See reply above. Review of contracts ongoing.			As above.
IA31	Procurement	01/11/2009	The Council's current procurement strategy is dated 2004-07. New strategy being drawn up and is being reviewed in draft by IA and EA. Council leads Procurement hub.	Low	The Council is drawing up a new strategy. This should be finalised and approved by members before being circulated to managers and put on intranet.	IA and EA have the main headings of the strategy. The strategy will be finalised in the coming months and approved before circulation.		Jane Lubbock	28th Feb 2010		Approved by CEB 15th Feb 2010.			COMPLETE
IA32	Procurement	01/11/2009	The procurement strategy contains information on PI's that they no longer monitor. No programme of PI's for the department.	Low	Procurement strategy should reflect current monitoring arrangements. PI's to be amended. Should consider using a 'Balanced Scorecard' to monitor PI performance on Customer, Financial, Internal Business Process and Learning and Growth.	A balanced scorecard will be produced acknowledging targets in all areas. Scorecard to be weighted towards financial indicators as per departmental objectives.		Jane Lubbock	31st December 2009		Balanced scorecard draft will be prepared by the end of April and will take into account work priorities for 2010/11.			This has been overtaken by the work we are now doing to develop Corvu and will be part of this project and delivery

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IA33	Procurement	01/11/2009	Detailed testing on 25 purchases and tenders to ensure guidelines are being followed. Exceptions - 2/25 purchases had no supporting documentation to demonstrate procedures were followed.	Med	Offices to be reminded to retain documentation for audit purposes. Officers to explain why procedures not followed.	One incident of information being lost in office move. Other documentation destroyed under Constitution guidelines.		Jane Lubbock	With Immediate Effect		Ongoing and through procurement training.			We continue to do quarterly checks of spend leakage against contract. There will always be an ongoing need to train and communicate to officers regarding the procedures for procurement activity
IA34	Council Tax	01/10/2009	Council not undertaken review of all single person discount accounts.	Med	Review to be done. All individuals to confirm entitlement to discount. When conformation not provided, relief should be suspended.	Data matching exercise with NFI records has highlighted accounts where discount may no longer be applicable. Ongoing review scheduled for next financial year.		Anne Harvey-Lynch	31st March 2011					Project in place working with neighbouring Authorities to outsource SPD reviews to Capita. Due to end of year timescales all Authorities have agreed that this cannot be done before 31.03.11.
IA35	Council Tax	01/10/2009	The Council does not review credit balances of Council Tax accounts.	Med	Efforts made to investigate all accounts in credit - issue refunds/overpayments if necessary. Reports to be run periodically to identify credit balances.	Process to ensure accounts in credit are followed up on a timely basis. Active communication with account holders.		Anne Harvey-Lynch	31st March 2011					Still outstanding
IA36	Council Tax	01/10/2009	Procedures missing from shared drive.	Med	Procedure notes needed for whole Council Tax process. All documents to be held on shared drive.	Responsible officer will be charged with reviewing procedure notes to ensure they are up-to-date.		Anne Harvey-Lynch	31st March 2011					On-going but linked in with Lagan scripts
IA37	Council Tax	01/10/2009	Students entitled to Council Tax upon submission of proof of study.	Med	Student relief should not be awarded without evidence in the form of a declaration from their university/college.	Often inconsistencies in approval of student relief. In future data from large universities to be collated and cross-checked. Students at other institutions to provide 3rd party evidence.		Anne Harvey-Lynch	31st March 2011					Completed.
IA38	Council Tax	01/10/2009	Weekly reconciliations from Academy and the Valuation Office. Total not reconciled by 1 property throughout the year. Reconciliations not reviewed.	Med	Investigations should be undertaken to establish the reason for this reconciling item. Rectify differences and bill any income lost. Reconciliations to be reviewed by management to ensure errors are rectified.	Valuation Office reports this reconciling item as flats. Council hold this as single property.		Jacky Brown	30th November 2009		Reconciliation between VO and OCC to be undertaken when full list received from VO following annual billing. A request has been made to ICT to run reconciliation reports.			Completed.
IA39	Council Tax	01/10/2009	No bad debt in relation to Council Tax written off this year. At time of audit, 65% was over 1 year old (£3.6m.). £707k over 5 years old.	High	Review all aged debt for write-off. Recoverable debt with payment plans to be highlighted on Academy. Aged debts to be reviewed periodically.	Council reviewing accounts marked for write-off. Periodic reviews will happen.		Anne Harvey-Lynch Adrian Wood	30th November 2009, 31st March 2011		By the end of February, write-offs totalling £228k had been processed on the C Tax system. Arrears (debit balances for periods up to 31/03/09) totalled £4,063k at that date. Of that figure £3,046k (75%) was over one year old.			As at Oct 31st, debts totalling just £50k had been written-off on the C Tax system during 2009/10. Arrears outstanding for the periods up to and including 2009/10 stood at £5,066k (£6,365 at 31/03). The Finance Performance Officer highlights this issue at the monthly performance meetings with the Customer Services managers, and updates directors on this issue.
IA40	Council Tax	01/10/2009	No bad debt in relation to Business Rates written off this year. At time of audit, 45% was over 1 year old (£907k). £205k over 5 years old.	High	Review all aged debt for write-off. Recoverable debt with payment plans to be highlighted on Academy. Aged debts to be reviewed periodically.	Council reviewing accounts marked for write-off. Periodic reviews will happen.		Anne Harvey-Lynch Adrian Wood	30th November 2009, 31st March 2011		By the end of February, write-offs totalling £164k had been processed on the Non Domestic Rates system. Arrears (debit balances for periods up to 31/03/09) totalled £1,708k at that date. Of that figure £809k (47%) was over one year old.			Net of write backs, a total of £195k had been written-off on the NDR system up to 31/10. Taking this figure into account, arrears outstanding for previous years up to and including 2009/10 were £2,897k (£4,653k at 31/03). The Finance Performance Officer's concern on these figures is highlighted in the same way as for Council Tax (see IA39).

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IA41	Council Tax	01/10/2009	Council has BVPI to ensure 99.2% of Business Rates collected on a timely basis. At time of audit, only 98.56% being achieved.	Med	Action plan needed to ensure year end collection target is met. Regular reports to Performance Board.	Collection Fund team has insufficient resources to maintain active recovery of debts. CRM and reorganisation of department to rectify.		Anne Harvey-Lynch	31st March 2010					Collection Fund team has insufficient resources to maintain active recovery of debts. CRM and reorganisation of department to rectify.
IA42	Council Tax	01/10/2009	IT reports must now be requested from County Council. Lead time for these reports often up to a week. Regular reports not sent to department.	Med	Timetable indicating all reports required should be drawn up and given to IT.	Timetable will be put in place.		Anne Harvey-Lynch	31st March 2010					Complete although Ad Hoc requests still need to be requested through County. New software scheduled to be input in Dec should delete the need for this.
IA43	Council Tax	01/10/2009	All cash received and not identified sent to Collection Fund suspense account. This account not reviewed or cleared in August or September 2009. Procedures not up-to-date.	Med	Suspense accounts should be reviewed on a periodic basis. Up-to-date procedure notes to be drawn up.	All items to be cleared going forward.		Anne Harvey-Lynch	30th November 2009					
IA44	Council Tax	01/10/2009	All Academy users have access to suppress accounts.	Med	User access should be restricted to essential users.	Regular reports will be run from ICT displaying all suppressed accounts.		Anne Harvey-Lynch	31st March 2011					Quarterly reports have been set up to identify all accounts where recovery/bill suppression has been input.
IA45	Housing Benefit	01/11/2009	Council performs a monthly reconciliation of overpayments debtor balances on Academy to the balance ledger held on General Ledger. Reconciliation for July 09 performed in October 09.	Low	Contingencies should be put in place to ensure key control account reconciliations to can be performed each month.	Delay was due to change in responsible officer and the handover process.		Anna Winship	With Immediate Effect		Outstanding from October-action plan in place to bring up-to-date.	Now upto date and completed monthly		COMPLETE
IA46	Housing Benefit	01/11/2009	18 day target for processing Changes of Circumstances. All new claims should be date stamped upon receipt.	Low	Ensure claims are processed in line with target. Date stamps support the calculation of processing days.	All errors have been checked and agreed. Older claims are monitored and validation checks on a sample of applications.		Paul Wilding	With Immediate Effect		This is in effect.			COMPLETE
IA47	Housing Benefit	01/11/2009	New claims should be supported by up-to-date information supporting the claimant's position.	Low	Ensure claims are processed in line with target. Ensure that supporting documentation is up-to-date.	All errors have been checked and agreed. Older claims are monitored and validation checks on a sample of applications.		Paul Wilding	With Immediate Effect		Target processing times are currently under 13 days, against a target of 17 days.			COMPLETE
IA48	Payroll	01/02/2010	If changes to payroll cannot be flagged on the payroll system, management can have little comfort that all changes have been identified and processed correctly.	Med	If exception reports cannot be produced to identify changes to payroll information, the Authority should ensure that sufficient review is performed on budgetary control information to identify changes which have caused a significant effect. The functionality of the Council's new payroll system should be investigated to ensure that an exception report is run ahead of the payroll to identify changes made to the payroll. A sample of these should be checked to completed change of circumstance forms to ensure that changes have been processed correctly.	There is no facility on the current payroll system to identify changes made to payroll. That said, payroll information is provided to budget holders at a detailed level to allow them to identify changes effecting amounts paid. The new payroll system will allow for exception reports to be run and this will be included as part of the monthly close down process. In addition, the Council is looking to introduce self service functions on the payroll system which will allow employees to make changes to their own details.		Sean Hoskins	1st June 2010					Partially complete - We have built a number of exception reports which are signed off and kept each month. We have not as yet configured the audit function on the new system so it is currently recording auditing all changes
IA49	Payroll	01/02/2010	Duplicates may not be identified on a timely basis. Employees may be overpaid.	Med	If exception reports cannot be produced to identify duplicate payments, the Authority should ensure that sufficient review is performed on budgetary control information to identify potential duplicate payments. The functionality of the Council's new payroll system should be investigated to ensure that an exception report is run ahead of the payroll to identify large movement in pay that may indicate duplicate payments.	There is no exception report facility on the current payroll system to produce duplicate/overpayment reports. However, the entire establishment was signed off by Heads of Service prior to October 2009 as part of the implementation of Single Status - this process included production of new contracts of employment for all staff, the data sign-off is also being repeated currently to migrate date onto the new payroll system. This gives high assurance regarding the presence of and payment to employees. Payslips are distributed to managers 2 days before pay day which gives them time to inform payroll of any issues. On a monthly basis, payroll		Sean Hoskins	1st June 2010					A format for the service area specific exception report has been agreed with Internal Audit. However, we are concerned as to the usability of this so we have implemented
IA50	Payroll	01/02/2010	Management decisions may be based on insufficient information.	Med	A suite of management reports should be designed and produced on a periodic basis. This could include gross pay by grade, level and number of overpayments, pay advances	The current payroll system does not have the functionality to produce management information. In the light of the development of a new HRMIS, it would not be feasible or cost		Simon Howix	1st April 2010					Complete - Included in reports currently produced
IA51	Payroll	01/02/2010	Officers may be unaware of their roles and responsibilities leading to an increased risk of error.	Med	Procedure notes should be drawn up for all payroll processes.	Procedure notes are in the process of being drawn up for the new payroll system. These will be available for all staff. Responsibilities have been considered as part of the mapping of the new payroll system and it is agreed that different		Sean Hoskins	1st June 2010					Partially complete - Payroll processing guide complete and in use. 'How to'
IA52	Payroll	01/02/2010	Mileage claims may be paid incorrectly or claimed fraudulently.	Low	A clear reconciliation for all mileage claims should be put in place.	Due to tax legislation, some calculations for mileage claims involve a number of calculations. This should be documented. The new payroll system will automatically calculate mileage		Sean Hoskins	1st June 2010					Complete - new procedure in place. Now input by actual
IA53	Payroll	01/02/2010	The payroll system may not be complete. Leavers may not be removed or starters added on a timely basis. Payroll may not be complete.	Med	A regular reconciliation may be performed between the HR and payroll systems to ensure completeness of the payroll. Any reconciling items should be rectified.	It would not be reposable to reconcile the HR and Payroll due to the fact that operationally, the current HR system is simply used as a recruitment tool only. Therefore this would provide no more assurance. In terms of the process for starters, details are passed from HR to payroll via a contract details		Sean Hoskins	1st June 2010					Complete - Part of new system. Exception reports identify employees
IA54	Payroll	01/02/2010	Changes to payroll may not be authorised by an appropriate officer.	Low	An ASL should be drawn up to indicate those officers authorised to process starters and leavers.	An ASL will be put in place.		Sean Hoskins	1st June 2010					Complete - Clear separation of duties between HR and Payroll in place and governed by system access. Payroll Processing Guide details signatories for BACS sign-off etc.

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IA55	Payroll	01/02/2010	Payroll balances may be misstated.	Med	Reconciliations between the Payroll and General Ledger systems should be performed on a regular basis.	There is currently a delay in the completion of control account reconciliations due to the completion of trial closedwon in finance. All reconciliations will be completed by year end.		Sarah Fogden	31st March 2010					Control account balances are being completed, and interfaces are now being reconciled
IA56	Payroll	01/02/2010	Employment offers may be made without due care and authorisation.	Med	Payroll officers should be reminded of the procedure for new starters. Spot checks should be performed on a regular basis to ensure adherence to processes.	There have been fundamental changes made to the processing arrangements around new starters and work is still in process to ensure all documents are present and correct from those employees who are already in post. We are entirely confident that there is a robust process for all forthcoming new		Simon Howick / Sean Hoskins	With Immediate Effect					Complete and on-going - Processes in place to monitor this.
IA57	Car Parking	23/11/2009	The Council does not recognise ECNs due as debtors on the Agresso (General Ledger) system. Instead income is recognised when paid. The total value of the liable debt at the date of audit was approx. £177k.	Med	Further investigation should be undertaken to establish the Excess Charge debtor that should be included within the Council's management and financial accounts.	Investigations will be held to ascertain how debtor balances can be transferred to Agresso for inclusion in the accounts.		Andrew Bradfield-Barnes	1st April 2010		The mechanics of interfacing Agresso with the Civica database for parking penalties is still being explored. However on a monthly basis provision for debt and unpaid			COMPLETE
IA58	Car Parking	23/11/2009	Charge notices are charged by the Council at £100 with a discount to £50 if paid within 14 days. If payments are made on the internet there is no control to prevent additional payments being made if the debt is cleared early. In addition no exception reports are run to identify credit balances.	Low	The functionality of the online payment system should be reviewed to ensure that additional payments cannot be made for fines. If this is not feasible, the use of exception report should be examined to identify those accounts eligible for refund.	The Council's new cash system will include a facility on the website to display the balance due for a fine. This will mitigate against the risk of overpayments being made.		Anna Winship/Andrew Bradfield-Barnes	1st February 2010		The implementation of PARIS phase one took longer in car parks than anticipated. The concept of balances being available were part of phase two and are still outstanding.			COMPLETED
IA59	Car Parking	23/11/2009	The Council aims to ensure that all appeals against penalty charges are processed within 10 days of receipt. In 1/30 appeals tested this timescale was exceeded (20 days).	Low	Efforts should be made to ensure that appeals against penalty charges are processed on a timely basis.	On this occasion the penalty charge was not raised within the 10 day target. Officers are aware of this target and this occasion is isolated.		Andrew Bradfield-Barnes	With Immediate Effect		A check has been made of letters received in April and the records indicate that all of the letters received were responded to within 10 days of receipt.			COMPLETED
IA60	Car Parking	23/11/2009	No reconciliations were performed between the RingGo system (car parking payment by phone) and cash banked until December 2009. It should be noted that a cumulative reconciliation was performed at this point with no difference noted.	Low	Periodic reconciliations should be performed between the RingGo system and cash banked. All reconciling items should be investigated and cleared on a timely basis.	The reconciliation was not performed due to personnel changes within the finance team. However, the newly appointed City Works accountant has rectified the issues and is now performing this on a monthly basis.		Punam Kapoor	With Immediate Effect		Reconciliations are carried out at the beginning of each month by Punam Kapoor			COMPLETED
IA61	Car Parking	23/11/2009	The Council has addressed the issues around cash collection and now performs daily reconciliations between cash banked, cash collected by G4S, cash collected as per ticket machines.	Med	Efforts should be made to improve the reconciliation process for car parking cash. All reconciliations should be signed and reconciling items investigated. The Council should independently verify that the car parking machines are malfunctioning and seek to rectify any issues noted. Mitigating controls should be put in place to verify the income collected by G4S when tickets are not produced.	Reconciliations should be signed and performed. All differences over £10 are investigated and therefore no further work would be performed on those 8 cases cited by audit. Car parking machines retain 5 adult tickets at one time. Additional efforts will be made to retrieve this information when audit tickets are not produced by G4S.		Andrew Bradfield-Barnes	With Immediate Effect		Reconciliations are carried out by the finance team.			COMPLETED
IA62	Lesiure	12/10/2009	The leisure centre scheme may qualify as a Public Private Partnership under International Financial Reporting standards. This would require specialised accounting treatment of the scheme based on the level of control over the leisure centres by both parties.	Med	The Council should undergo a full review of the leisure contract with reference to relevant accounting standards. Emphasis should be placed on the level of control held by both parties in payment structure, ownership of assets, responsibility for maintenance and insurance costs and risk sharing arrangements.	The leisure centre contract will be reviewed by finance to establish the correct accounting treatment. The contract has been reviewed in the light of IRFIC12, and the contract is caught by this arrangement.		Kelly Whitehead	1st April 2010		The leisure contract was reviewed with regard to these issues, and it was decided that it is not IFRIC 12. Reason for this have been documented.			COMPLETED
IA63	Lesiure	12/10/2009	Since 2007/08 the Council has accounted for those contracts linked to an external source (eg RPI) as embedded derivatives. These cases require particular treatment in the Council's accounts based on fluctuations in payments.	Med	The terms of payment for the contract should be reviewed under Financial Reporting Standard 25, 26 and 29 guidance and consideration given to the correct accounting treatment. PwC can provide advice with this process if required.	The leisure centre contract will be reviewed by finance to establish the correct accounting treatment. The contract has been reviewed for an embedded derivative.		Kelly Whitehead	1st April 2010		The major contracts were reviewed, and all contracts that are linked to RPI contain costs that are likely to increase by RPI, hence the embedded derivative was felt to be immaterial.			COMPLETED
IA64	Lesiure	12/10/2009	The Head of Service is required to report to Performance and Transformation Boards on a periodic basis on the leisure contract. The nature and frequency of the information to be provided has not been agreed with key stakeholders within the Boards.	Low	Conversations should be held with key stakeholders within Performance and Transformation Boards to ascertain the detail and frequency of information that is required on the leisure contract. This should then be included as a regular agenda point.	The Council is establishing new management boards. When these are finalised the head of leisure will agree with the director of City Services the most appropriate way to report information from the leisure contract.		Ian Brooke	1st April 2010					DRAFT RESPONSE - a contract management review process has been put in place to monitor the Leisure management contract with Fusion. Fusion produce a monthly performance report which is reviewed by the Leisure Manager each month. This information is in turn presented to the Leisure Delivery Board for scrutiny each month. An annual report is presented to CEB which reviews the performance of the contract against key performance indicators
IA65	Housing Rents	14/12/2009	Rent revenues may be collected, to which the Council is not entitled. Refunds may not be awarded on a timely basis.	Low	An overpayments report should be run on a regular (monthly) basis and signed as reviewed by the appropriate staff member.	Controls are in place.		Amanda Pitman	Process already in place		Complete.			COMPLETE

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IA66	Housing Rents	14/12/2009	Errors or omissions may not be identified on a timely basis leading to an increased risk that balances may be misstated.	Low	Key control account reconciliations should be reviewed by an independent officer and signed to evidence this process.	Reconciliations are now being reported		Denise Sheppard	Implemented					Finance complete the daily cash rents reconciliation and will review this and evidenced monthly
IA67	Housing Rents	14/12/2009	The Council has no legal contract with tenants if issues were to occur. Unclear audit trail. Audit can have limited assurance over this control where no supporting documentation is available.	Med	The Council should ensure that agreements are in place for all rental accounts. These should be retained.	Tenancy Agreements are not always a legal requirement.		Martyn Mumford	Ongoing					
IA68	Housing Rents	14/12/2009	Increased risk of unauthorised system access.	Med	Team managers should submit a new starters/leavers form to IT to request access. Consideration should be given to producing a similar form for leavers. Access lists should be reviewed on a periodic (annual) basis.	A new starter, leaver and change form has been in use since April 2009. Each quarter a list of active users is generated and emailed to retrospective managers. The systems team will then remove access on line manager's authorisation.		Vikki Fensome	Ongoing	The new starter form is being used to request new or changes to user access to the system and authorised by retrospective line manager.	The new starter form is being used to request user access to the system and authorised by retrospective line manager. List of users sent to retrospective line managers			COMPLETE
IA69	Housing Rents	14/12/2009	Balances and rent accounts may be misstated if reconciling items are not cleared.	Low	Reconciling items should be cleared on a timely basis.	Agreed.		Denise Sheppard	Implemented					COMPLETE
IA70	Performance Measurement	09/11/2009	When testing data on 'delivered' homes, in 1/20 cases information recorded did not agree to supporting documentation. In a further case, information on completion was received verbally and therefore could not be substantiated.	Low	Information regarding completion of affordable homes should be requested from a third party.	Data has been verified by officers making a site visit to every completed property. However it is agreed that information confirming completion of houses should also be requested in writing from a third party.		Michael Crofton-Briggs	Apr-10					COMPLETE
IA71	Performance Measurement	09/11/2009	There are currently no procedure notes in place for this indicator.	Low	Procedure notes for the CPI 5.1 PI should be finalised and provided to responsible officers.	Procedure notes will be drawn up.		P. Kirkley	With Immediate Effect	Completed 25/1/2010				COMPLETE
IA72	Performance Measurement	09/11/2009	Inspection forms completed by officers investigating instances of fly-tipping are not sequentially numbered to ensure completeness. The total instances recorded by the authority does not match the data submitted to the Environment Agency.	Med	The authority should investigate the difference in the data submitted in prior year.	The data is now monitored monthly by the responsible officer, the Systems Officer.		D Walker	With Immediate Effect					COMPLETED
IA73	Performance Measurement	09/11/2009	A number of project milestones were completed prior to the involvement of the schemes project management team. No formal record of completion was retained.	Low	Supporting documentation should be retained to evidence completion of all key milestones in the Play Area project.	The recording and storage of information was reviewed at the appointment of the new team and there have been no occurrences of missing supporting information since.		Ian Brooke	With Immediate Effect					COMPLETED
IA74	Performance Measurement	09/11/2009	Data for 20 benefits claims was agreed back to supporting documentation and processing days were recomputed with reference to the information.	Med	Further training or refresher courses should be given to staff outlining the procedures for processing claims. Further spot checks should be performed in higher risk areas.	Training delivered in November 2009.		P Adlard	With Immediate Effect					COMPLETED
IA75	Performance Measurement	09/11/2009	Since 2009/10, inspection results are recorded on a standardised form. In 6/20 cases tested supporting documentation could not be provided.	Med	All completed inspection forms should be retained for audit. Documentation should be destroyed in line with the Council's document retention policy.	All inspection forms are now returned to the responsible officer and filed in date order. These will be retained for the required period.		D Walker	Jan-10					COMPLETED
IA76	Performance Measurement	09/11/2009	All fly-tipping investigations recorded for this indicator should be supported by documentation to verify the action taken by the Council.	High	Supporting documentation should be retained for all inspections made.	Agreed - Fly tipping is reported and recorded by more than one unit in the authority and due to their nature many are not investigated. Report forms of those that are investigated and where no evidence is found are now all kept by the responsible officer, and filed in date order. Records of those where evidence is found which can lead to further action are retained and filed by the Authority's Environmental Development Department.	Supporting documentation should be retained for all inspections made.	D Walker	Jan-10				Testing performed as part of 10/11 Performance Management review. In 09/10, all items as per the City	COMPLETED
IA77	Performance Measurement	09/11/2009	7/20 invoices tested did not agree to supporting documentation. In a further 5 cases, invoices were not date stamped and therefore an estimated receipt date was used.	High	Information should be provided to responsible officers in Oxford City Homes and City Works to ensure that working practices for recording payment time are performed accurately.	Agreed - As a result of issues noted, finance have contacted staff involved and explained to them the required data. A large part of this issue is in relation to the supporting systems used in devolved departments. These are being investigated as part of dedicated reviews performed by internal audit. We would hope to move to a system where date stamping of invoices is no longer necessary but at present it is necessary to identify problems and reasons for the delay payments.	Information should be provided to responsible officers in Oxford City Homes and City Works to ensure that working practices for recording payment time are performed accurately.	Denise Sheppard	With Immediate Effect				Testing performed as part of 10/11 Performance Management review. 4/10 invoices tested were not date stamped	A reminder email has been sent out to Cost Centre Managers to remind them that invoices must be date stamped.
IA78	Performance Measurement	09/11/2009	Invoices for expenditure incurred by Environmental Health are not passed on to the Creditors team at St Aldates for processing.	Med	All invoices should be processed through the Council's creditor team to ensure consistency of working practices and accuracy of data.	Environmental Development invoices need to be retained and sent off to the Government for reimbursement. Copy invoices should be sent through to creditors along with a brief note on the invoice as to why a copy is being sent.		Sarah Fogden	With Immediate Effect					COMPLETED
IA79	Performance Measurement	09/11/2009	All individuals are required to complete a 'return to work' form after a period of sickness.	Med	Officers should be reminded to complete return to work forms fully and additional training should be provided to ensure that calculation of days absent is performed in line with procedures.	The Head of People & Equalities will review situation with other Heads of Service and Chief Executive to ensure improvements are made.		Simon Howick	With Immediate Effect					COMPLETED
IA80	Performance Measurement	09/11/2009	This indicator involves the checking of Housing Benefits data on a sample basis. The sample picked in 2008/09 focussed on claims processed by newly trained officers. This selection method was not used in previous years.	Med	Cases by newly trained officers have a higher risk of error. Checking of these cases is deemed good practice.	The sample selection is now random as required by the audit guidance.		P Adlard	With Immediate Effect					COMPLETED
IA81	Performance Measurement	09/11/2009	Checks performed on sampled cases are recorded on standardised forms. 2/20 forms tested were not completed in their entirety.	Low	Officers responsible for performing checks should be reminded to complete all sections of checking forms.	Agreed.		K Dodd	With Immediate Effect					COMPLETED
IA82	Debtors		The Council does not run exception reports to display all significant credit notes raised.	Med	Exception reports displaying all credit notes should be run on a periodic basis. All significant credit notes should be reviewed by management to ensure they are valid and appropriate.	Procedure notes will be changed to incorporate this issue.		All debt officers	Jun-10					

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IA83	Debtors		An Agresso error suspense account is in place for those invoices raised with incomplete or inaccurate references. Debts should be cleared by responsible team leaders on a regular basis.	Med	Investigations should be undertaken into the origin of all items on this suspense account.	All officers at City Works with access to AR enquiries can review the items in the AR suspense account.		Dave Swann (for training) Phil Dunsdon (for staff)	May 2010 April 2010	This issue is not correct. The AR Suspense account is for payments made with incomplete or inaccurate references, and is cleared out on a regularly.				COMPLETE
IA84	Debtors		The Agresso system used for raising of corporate debtors and periodic payments does not have a direct debit function.	Low	The authority should investigate the functionality of the corporate debtor system to facilitate the use of direct debits for periodic payments and payment plans.	The Agresso system will run with Direct Debits once implemented.		Dave Swann	Sep-10					A Project PID has been submitted to ICT.
IA85	Debtors		No formal de minimis value exists in relation to the raising of invoices.	Low	The authority should consider the introduction of a de minimis level for raising debts and provide guidance on how this should be implemented.	In Corporate Debtors the de minimis level for raising a debt is £25.		Sarah Fogden	Autumn 2010					COMPLETED
IA86	Debtors		Agresso does not log changes made to customer standing data. It is therefore not possible to run an exception report of changes made during a specific period.	Med	The functionality of Agresso should be reviewed to identify how management can gain comfort over any changes made to debtors standing data.	The AG58 records amendments to customer records from the date that it was set up as part of the Agresso 5.5 upgrade in Spring 2009.		Dave Swann	Apr-10	AG58 records amendments to customer records from the date that it was set up as part of the 55 upgrade. COMPLETE				COMPLETED
IA87	Debtors		Inadequate segregation of duties increases the risk of fraud and misappropriation.	High	Procedures should be put in place to restrict officer access to discrete elements of the debt raising process. This should be performed as a matter of urgency.	Agreed. - Immediate steps have been taken to create segregation of duties between staff in this area. Formal restructuring of local finance processes will ensure that this is built into service design	Procedures should be put in place to restrict officer access to discrete elements of the debt raising process. This should be performed as a matter of urgency.	Phil Dunsdon	May-10					The access to Agresso (invoice raising) at City Works has been realigned with the PARIS cash-receipting system to remove these accesses from individuals holding them. Report run by Agresso system showing CW employees with access to raise invoices and credit notes. This was then compared with the PARIS access report and 3/5
IA88	Debtors		Responsibilities of individual departments are not clearly defined.	Med	Formal SLAs should be drawn up for each debt raising department.	This is an issue fro City Works.		Phil Dunsdon	May-10					The process for documenting and charging under SLA's between Direct Services and other parts of the Council is now under review.
IA89	Debtors		The provision for bad and doubtful debts is only assessed on an annual basis.	Med	During times of economic stability, the Council should consider reviewing their bad debt provision on a periodic basis.	Note that periodic debt in relation to investment property is reviewed frequently by Property, Incomes and Finance staff.		Emma Burson	Quarterly with immediate effect					Bad Provision is to be reviewed as part of the trail closedown process in December 2010
IA90	Debtors		The provision against doubtful debts should be calculated by individual devolved departments.	Med	All responsible officers should meet to discuss individual approaches to calculation of the bad debt provision.	Whilst documentation is produced on working papers to detail the approach for calculation of the provisions, procedure notes should be drawn as part of the year end close down.		Emma Burson	Apr-10					Bad Provision is to be reviewed as part of the trail closedown process in December 2010
IA91	Debtors		All credit notes should be approved by an authorised signatory prior to raising.	Med	All credit notes should be independently authorised before being raised.	All credit notes to be approved in accordance with the Authorised Signatory list.		Paul Jemetta	Apr-10					COMPLETED
IA92	Debtors		The central authorised signatory list was noted as incomplete.	Low	The list should be reviewed on a regular basis and updated for all new members of staff.	All Service Heads have been requested to update Authorised Signatory lists.		Service Heads	Implemented					COMPLETE
IA93	Debtors		Once invoices are raised to tenants for recharges, the recharge book should be updated with details of the invoice to demonstrate that the job has now been invoiced.	Med	A review of tenant recharges in the year should be performed to identify any further instances where duplicate invoices have occurred.	All historically recharge invoices to-date have been reviewed and we have corrected the duplicate invoices that have been generated.		Suzan Smart	Mar-10	COMPLETED 18 JANUARY 2010				COMPLETE
IA94	Debtors		Invoices should be accompanied with a standardised invoice request form.	Med	Officers should be reminded of the policy in place for raising invoices.	Staff have been reminded to always attach relevant paperwork to invoices.		Phil Dunsdon	1st May 2010					COMPLETE
IA95	Debtors		A job reference card should be provided for all JMS interfaced invoices.	Low	Job reference codes should be provided without exception.	Staff have been reminded to always provide a job reference card.		Phil Dunsdon	Implemented					COMPLETE
IA96	Debtors		The City Works system interfaces with the General Ledger on a periodic basis to ensure that all invoices are raised on the General Ledger. This process failed during the year and was left unnoticed for 5 months which resulted in a delay invoicing in this period.	High	Reconciliations should be performed on a monthly basis to ensure that the transfer of data from JMS to Agresso has occurred accurately and completely.	Invoices are now being raised regularly and monthly reconciliations carried out.		Phil Dunsdon	Implemented					COMPLETE

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IA97	Health & Safety	01/03/2010	The City Works Quality Manual does not reflect details of substances currently in use	Med	Quality Manual should be updated to reflect all substances currently used at City Works. Procedures should be put in place in each case.	Changes made to operational arrangements following the risk assessment review process are not always replicated in updates to the City Works procedures manual. The Corporate Safety Adviser and the Head of City Works will put a resolution in place by 1st May 2010.		Mark Preston , Phil Dunsdon	End of April 2010, End of June 2010			Apr-10		
IA98	Health & Safety	01/03/2010	City Works local Health and Safety policies inconsistent with corporate policy. Inconsistencies noted around references to legislation and working practices.	Med	The City Works Health and Safety policy should be reviewed to ensure it is consistent with the corporate document. The necessity for local policies should be considered further.	All local safety policies have been withdrawn however changes to the health and safety policy are not always replicated in updates to the City Works procedures manual. The Corporate Safety Adviser and the Head of City Works will put a resolution in place by 1st May 2010		Mark Preston, Phil Dunsdon	End of April 2010, End of June 2010					
IA99	Health & Safety	01/03/2010	A Health and Safety Matrix has been set up to detail actions that should be taken on all Risk Assessment action plans. This has not been rolled out for use.	Low	The Health and Safety Matrix should be rolled out to ensure that actions are followed up on a timely basis. Reports detailing progress on issues should be communication to the Safety Committee on a periodic basis.	The revised Health and Safety policy incorporating the new matrix has been approved and will be rolled out w/c 12th April 2010.		Mark Preston	End April 2010					
IA100	Health & Safety	01/03/2010	Key PIs are not in place for the Health and Safety function. No management information is reported at present. Both documents have been drafted for consideration.	Med	Pis and management information should be formally agreed and monitored on a regular basis by management. Action plans should be put into place to rectify adverse performance.	Performance Board receives reports twice a year. Pis have been agreed in principle - outlined in Matrix document, more detailed discussion needs to take place with Heads of Service to identify individual service Pis.		Mark Preston	End of June 2010					
IA101	Health & Safety	01/03/2010	Risk assessments should be completed by individual departments for specific Health and Safety Risks. 1/20 assessments tested had not been completed.	Low	Officers should be reminded that risk assessment forms should be completed fully upon submission. Any incomplete forms should be returned to the officer for re-work.	AssessNET system will prompt all risk assessors on completion and will provide CSA and HoS with regular reports identifying incomplete assessments.		Mark Preston	Jul-10					
IA102	Health & Safety	01/03/2010	Health and Safety matters overseen by 'Safety Committee' - supposed to meet quarterly, group has only met twice in the last year. One member of committee no longer works for the Council.	Low	The attendance listing for the Health and Safety Committee should be reviewed. Frequency of meetings should be enforced by Head of People & Equalities to ensure that correct scrutiny takes place.	Will underline review of committee membership when rolling out policy changes. Head of People & Equalities will attend Safety Committee.		Mark Preston	Apr-10					
IA103	City Works		Orders may be altered fraudulently or in error.	High	The functionality of Fleetplan should be investigated to ascertain if it is possible to block the ability to change order numbers.	Civica to configure Fleetplan so that orders can only be raised in strict numeric sequence. Monthly exception reports to be run. Only people with authority will be able to print orders. Training for staff re sequential order numbers will take place before 1 April.		Phil Dunsdon	31/03/2010					COMPLETE
IA104	City Works		Expenditure may be committed without appropriate authorisation and consideration.	Med	Officers should be reminded that purchase orders are required for all external purchases made on Fleetplan.	Procedure to be written for raising of purchase orders and reconciliation with invoices. Staff to be trained in this process.		Phil Dunsdon	31/03/2010					COMPLETE
IA105	City Works		Duplicate orders may not be prevented or protected. Overspends may be incurred.	High	If Fleetplan does not contain the functionality to flag duplicate orders, a procedure should be put in place to ensure officers check for duplicates ahead of placing an order.	From 1st April Fleetplan will only supply sequential order numbers which negates this weakness. Duplicate orders cannot now be created.		Phil Dunsdon	31/01/2010					I believe that the follow up observations are from external audit. This is the first time that I have seen them. The Audit Commission would have undertaken this work on site and the auditor made no mention of any issues whilst she was here.
IA106	City Works		Expenditure may be incurred on goods that are incorrect or incomplete.	Med	A procedure should be put in place to ensure that incomplete orders are followed up and documentation is retained to evidence this process.	A procedure note will be drawn up outlining the process of incomplete receipt of goods. Procedures will be reiterated to all officers.		Phil Dunsdon	31/03/2010					COMPLETE
IA107	City Works		Inappropriate or unauthorised activity cannot be traced to the user.	High	The viability of tracing user access on Fleetplan should be investigated. Managers should consider how they are to gain assurance over user activity.	Civica will amend Fleetplanto allow each user to have a unique identity.		Phil Dunsdon	31/03/2010					COMPLETE
IA108	City Works		Refunds due to the Council may not be maximised.	Med	Periodic (monthly) reports should be run to identify all accounts in credit. All credit balances should be actively pursued to maximise refunds due to the Council.	Reports showing all supplier accounts in credit will be run as part of the monthly management accounts process.		Paul Jemetta	30/04/2010					COMPLETE
IA109	City Works		Access may not be removed on a timely basis leading to increased risk of misuse of Council systems.	Low	A request to remove access rights should be sent to IT when a user leaves the organisation.	The user access list for Fleetplan will be reviewed before the year end to ensure that user access is reasonable and appropriate.		Phil Dunsdon	31/03/2010					COMPLETE
IA110	City Works		Invoice runs may be inaccurate or incomplete	Med	Checks should be performed and documented to ensure that the upload of invoices from Fleetplan is complete.	The procedure in place at the time of the audit did require a reconciliation to take place but this was not documented.		Paul Jemetta	31/03/2010					COMPLETE
IA111	City Works		If Accounting Policies are not being applied consistently, an adverse opinion may be issued by the External Auditors.	Med	City Works should ensure that stock is valued in line with the Council's accounting policies.	The local and central Finance teams will review and implement new stock valuation methods for OCV.		Paul Jemetta	31/03/2010					COMPLETE
IA112	City Works		Users may have inappropriate access rights.	Low	A standardised access request form should be introduced which requires management to stipulate the access profile for new users.	The user access list for Fleetplan will be reviewed to ensure that user access is reasonable and appropriate.		Phil Dunsdon	31/03/2010					COMPLETE
IA113	City Works		Officers may be unaware of their roles and responsibilities leading to an increased risk of error and omission.	Med	Revised procedure notes should be drawn up for Fleetplan and distributed to all officers.	Procedure notes will be revised as part of the review of Fleetplan.		Phil Dunsdon	Ongoing					COMPLETE
IA114	City Works		Transactions may be inappropriately authorised.	Low	The ASL should be dated to evidence when it is valid from.	A revised ASL has been completed and dated from 15th January 2010.		Phil Dunsdon	Complete					COMPLETE
IA115	City Works		The Authority may not maximise the opportunities for credit notes.	Low	All credit notes should be recorded on the central register.	All credit notes will be recorded in the central register. Reports showing all supplier accounts will be run as part of the monthly management accounts process.		Paul Jemetta	31/03/2010					COMPLETE
IA116	City Works		Management may not receive information on a timely basis. Exceptions may not be rectified.	Med	A timetable for management information should be drawn up and reports run in line with deadlines set.	The stores report was delayed due to the Christmas period and adverse weather conditions. GRNI reports were not designed until December 2009 but have been run on a monthly basis from this point. Stocktake timetable to be developed and procedures will be reviewed.		Phil Dunsdon	31/05/2010					COMPLETE

Ref	Review	Date Performed	Issue Noted	Risk Rating	Recommendation Made	Management Response	PWC response	Responsible Manager	Agreed Implementation Date	JAN	MAR	MAY	PWC Follow up AUG	November 2010 update
IA117	City Works		If purchasing procedures are not adhered to there is a risk that the Authority is not achieving value for money and is committing unauthorised and inappropriate expenditure.	High	The Authority should ensure that all staff placing orders through Fleetplan are reminded of purchasing policies.	Agreed - The issues around purchase ordering on Fleetplan have been acknowledged and will be rectified through the review of the system controls as outlined above. Training took place on 18th & 19th March. All relevant staff attended these sessions.	The Authority should ensure that all staff placing orders through the Fleetplan system are reminded of purchasing policies. In particular, the following points should be reiterated: Orders should be raised ahead of a purchase being made; All differences between orders, goods received and invoices should be investigated; Orders and invoices should be authorised as per the ASL; Segregation of duties should be maintained at all stages in the purchasing process	Phil Dunsdon	31/03/2010				Issues noted from follow up testing (population of 5): 2/5 PO's were raised after invoices received; 1/5 orders was printed over 1 day after the order was raised; 1/5 invoices had a price significantly (>5%) different to the PO; 3/5 GRN stamps were different to the dates showing on the system as received.	The follow up audit findings have not previously been drawn to our attention. We will urgently review compliance with the issues noted. A follow up Internal Audit review is scheduled to commence on 22nd November 2010.
IA118	Trade Waste		Contracts may not be compliant with legislation and sufficiently protect the Council.	Med	The standard contract for trade waste should be reviewed by the Council's legal team to ensure it is appropriate and complete.	Contract has been reviewed and agreed by the Council's legal department.		Phil Dunsdon	Complete					We have asked IA to amend their observation and recommendation for this issue.
IA119	Trade Waste		Information from the Trade Waste database may be omitted or duplicated in the upload, increasing the risk that revenue is incorrect.	Med	Checks should be performed and documented to ensure that a complete set of data from the Trade Waste database has been requested for upload onto Agresso.	A full year reconciliation between income recorded on the Trade Waste database and invoices raised on Agresso will be performed as part of the close down.		Paul Jemetta	30/04/2010					COMPLETE
IA120	Trade Waste		Debts may be irrecoverable. Debtor balances may be misstated if writeoffs are not processed on a timely basis.	Med	A formal recovery and write off procedure should be produced in line with corporate regulations and communicated to Trade Waste.	Current process to be reviewed and procedure to be developed/amended if necessary.		Paul Jemetta	31/03/2010					I have never seen the Follow Up observation before. If I had done I would have pointed out that
IA121	Trade Waste		Charges may be set inaccurately.	Med	Trade Waste charges should be formally approved ahead of implementation. Documentation should be retained to evidence this decision.	Approval of charges for Trade Waste will be formally documented within Management Team meetings. Trade Waste charges are agreed in the budget along with all other fees and charges.		Phil Dunsdon	30/06/2010					A procedure has been developed but has not yet been fully implemented as this is a process which is undertaken once a year.
IA122	Trade Waste		Key personnel risk. Segregation of duties may not be maintained.	Med	Consideration should be given to delegating certain activities within the Trade Waste function to other officers. Clear procedure notes should be drawn up to mitigate the risk of the loss of knowledge within the department.	The split of activities in Trade Waste will be considered as part of the internal restructuring process.		Phil Dunsdon	31/05/2010					COMPLETE
IA123	Trade Waste		Debtors may be set up inaccurately or in error.	Med	Management should ensure that a process of authorisation is implemented for new Trade Waste debtors.	Procedre for authorisation of new Trade Waste debtors to be developed.		Paul Jemetta	31/05/2010					Implemented with effect from 1/11/2010. COMPLETE

Ref	Review	Date Performed	Issue Noted	Risk Rating	Recommendation Made	Management Response	PWC response	Responsible Manager	Agreed Implementation Date	JAN	MAR	MAY	PWC Follow up AUG	November 2010 update	
IA124	Trade Waste		Customers may not exist or operate as a going concern, increasing the risk that income will not be collected.	High	Documentation should be retained to support all new applications. Discussions should be held across the Council to establish when this information is required. Responsibility for obtaining the information should be clarified to avoid duplication of effort.	Agreed - It should be noted that this process has been tightened up. Those issues noted by audit were in the process of being dealt with. All documentation should be retained for new contracts. Conversations will be held with Business Rates to consider how this information can be shared.	Documentation should be retained for all excess collection invoices raised. Checks should be performed to ensure that invoices are recorded accurately and included in invoice runs. If amounts are not invoiced the rationale should be clearly documented on file.	Phil Dunsdon	31/03/2010					Testing performed as part of 10/11 Trade Waste review. 5/12 cases tested did not meet the specifications as set out on the application form for new customers.	The Council's procedure will be amended to require all limited company applications for new accounts to subject to Business rates confirmation and verification of the company's details with the Companies house website. The requirement for copy company headed notepaper will be deleted. Council Tax confirmation is sought where the applicant is not a limited company. The follow up observations identified five instances in which the procedure was not complied with. Of these one related to a sole trader for whom the companies House record was not checked. As a sole trader there would be no record on the companies house website. The other four instances were occasions on which the companies house
IA125	Trade Waste		Revenue may not be maximised or accurately recorded. Income balances may be misstated.	High	Documentation should be retained for all excess collection invoices raised.	Agreed - Procedure for raising and filing of monthly and excess collection invoices to be reviewed and amended as required. Spot checks will be performed on invoices to ensure that they have been authorised and included for invoicing.	Documentation should be retained for all excess collection invoices raised. Checks should be performed to ensure that invoices are recorded accurately and included in invoice runs. If amounts are not invoiced the rationale should be clearly documented on file.	Nathalie Desenclos	30/04/2010					Testing performed as part of 10/11 Trade Waste review 16/25 excess collections tested had not been invoiced and were not held as waiting to be invoiced as per whitespace In 1/25 instances tested there was no evidence of the excess collection detailed on round sheets in Whitespace whitespace actually occurring as per round sheet. In 1/25	Internal Audit identified a systems error in the excess collections billing process. This has now been corrected and additional invoices totalling a maximum of £5k have been raised as a result. Documentation standards and retention have been reviewed as part of the process of transferring responsibility for raising one-off invoices to the local Finance team
IA126	Trade Waste		Debtor balances may be overstated.	Med	All flagged debts should be written off as a matter of urgency.	Writeoffs to be processed.		Anna Winship	31/03/2010					All completed write offs submitted to Finance have been processed - COMPLETE	
IA127	Trade Waste		Credit notes may be processed inaccurately or in error.	Low	Supporting documentation should be retained for all credit notes.	Procedure for raising, authorising and filing of credit notes to be reviewed and amended as required. Spot checks will be performed on transactions ahead of the year end to ensure that audit trail is in place.		Nathalie Desenclos	30/04/2010					COMPLETE	
IA128	Trade Waste		Revenue is not being received on a timely basis. The Council's cash position may be adversely affected.	Med	Invoice runs should be performed in line with the agreed timetable.	A timetable has been agreed for 2010/11 to ensure that invoices are issued on a timely basis. Adherence to this timetable will be monitored by OCW's Management Team.		Phil Dunsdon	30/04/2010					COMPLETE	

Ref	Review	Date Performed	Issue Noted	Risk Rating	Recommendation Made	Management Response	PWC response	Responsible Manager	Agreed Implementation Date	JAN	MAR	MAY	PWC Follow up AUG	November 2010 update
IA129	Trade Waste		Debts may not be recovered on a timely basis leading to an increased risk for write off.	High	Documentation should be held to evidence all stages of the recovery process. All recovery should be carried out in line with procedures in place (As noted in issue #3)	Agreed - Procedure for documenting recovery process to be reviewed and amended if necessary.		Phil Dunsdon	Complete				As per Trade Waste review, whilst efforts have been made to recruit a dedicated recovery officer, there continues to be limited documentation to support the recovery process which is performed haphazardly	Following the transfer of responsibility for Trade Credit control to the local Finance team, an interim credit controller has been appointed and significant progress has been made in reducing the Trade Waste debt. As at 31st March 2010, total Trade Waste debt was £1.12m compared to £0.48m as at 5th November 2010. Debt collection has not been haphazard. Initial efforts have been focussed on current customers with larger balances and this process has, to date, been successful. Given the size and complexity of the debt, we felt it appropriate to prioritise current customers but we are now switching our attention to dealing with former customer debt

EXTERNAL AUDIT REPORT RECOMMENDATIONS

Appendix B

Recommendation	Priority 1=Low 2=Med 3=High	Responsibility	Agreed	Comments/Management Response	Date	Initial Management Response	Nov 2010 update
R1		3 Cat O'Connor Debbie Williams	Agreed	All quarterly capital receipt claims are signed as checked by a second person. The review of the final claim was not evidenced by signature. All the housing subsidy claims were reviewed by a second person but not evidenced as such. The Council will review the guidance and training given to the second person who reviews each claim.		As claims are submitted	This has been added to the process for all claims to be evidence as reviewed - COMPLETE
R2		3 All grant claim preparers	Agreed	Working papers and evidence trails similar to year-end will be adopted		As claims are submitted	COMPLETED
R3		3 Pauline Hull	Agreed	The creation of a more responsive Projects and Improvements Team is underway. A priority task will be to conduct training on the issues raised.	Apr-10		COMPLETED
R4		3 Cat O'Connor	Agreed	This relates to the external leased properties that are not subject to the rent restructures like our normal dwellings. I have an email from CLG stating that those particular properties did not have to be included in the capsand limit spreadsheet. However, because we own the propeties they have to be included in our total property count. Hence the two numbers will not be the same. Note: DCLG took no action on the qualification from the Audit Commission.		As claims are submitted	COMPLETED
R5		3 Cat O'Connor	Not agreed	F004dc is from the 08-09 03 return which just needs the estimated no of dwellings at 31 March 2009 including shared ownership. F001dp from the other form requires the number of dwellings on 1 April 2009 including the authorities share of shared ownership dwellings and including PFI dwellings. It then has an additional note to state that 'however, they should not include unoccupied dwellings which the authority had formally resolved before 1 April 2008 should be demolished or disposed of and which were no longer available for letting on 1 April 2009'. Hence some properites were exculded therefore a difference in the two numbers.			COMPLETED
R6		3 Pauline Hull	Agreed	The Council should ensure benefits staff are trained on how earnings figures should be used in benefit entitlement calcuations to ensure benefit is being paid at the correct rate.			COMPLETED
R7		3 Pauline Hull	Agreed	The Council should ensure the uncashed cheque figure on the claim presented for audit is complete so they receive the appropriate rate of grant.		Implementation for claim	
R8	2	Kelly Whitehead	Agreed	Explanations will be provided as part of the working papers if any changes are proposed		Complete	COMPLETED
R9	2	Kelly Whitehead	Agreed	Asset valuations disclosed on the balance sheet were correct. There was not an error of £4.6m, this was just a mis treatment on disclosure note 6.12.		Complete	COMPLETED COMPLETED

					A 100% review of asset lives has been undertaken and, where necessary, corrected.		COMPLETED
					Reconciliations between asset systems are being carried out on a quarterly basis.		COMPLETED
			Steve Sprason		In the past year new procedures have been instigated to improve fixed asset management, including closer liaison with other teams within the Council (eg Community Housing), improving property records (eg the change note procedures), and the continuing Voluntary Registration Process which involves checking existing OCC property records against the new titles that are being created. These checks are ongoing.	Ongoing	COMPLETED
R10	Include all bank accounts in the financial statements.		3 Anna Winship	Agreed	All bank accounts will be included in all future financial statements	Sep-10	COMPLETED
R11	Improve the lay out of the bank reconciliation. The completion and review of this reconciliation should be done regularly and evidenced. Cash receipts should be allocated to accounts with the financial statements quickly. Long outstanding items should be cleared quickly.		3 Anna Winship	Agreed	The bank reconciliation is up to date. The format of the bank has been amended during the review of the process carried out to complete the bank reconciliation.	complete	COMPLETED
					The bank reconciliation is up to date. The format of the bank has been amended during the review of the process carried out to complete the bank reconciliation.	Nov-10	COMPLETED
R12	When a phone call is received for claiming single person discount (SPD) a cross check should be performed to the electoral register prior to awarding the discount and the check should be evidenced		2 AHL/Helen Bishop	Agreed	This is now in place and checks are made with the following systems: Express Electors HB Academy ESP Bus Pass I-world	Oct-10	COMPLETED
R13	The provision against bad debts for payments made as part of the rent deposit scheme should be kept under review to ensure that the amount is appropriate		2 Gillian Chandler	Agreed	Bad debt provisions are monitored regularly as part of the monthly monitoring work. This will be reviewed quarterly as part of this process	Quarterly	COMPLETED
R14	The Council should obtain a record of the laptop allocations and confirm their location		2 Simon Park/David Oakes	Agreed	All PC and Laptop Assets recorded with user and location details	Jan-11	Work is being undertaken to complete this data collection exercise
					All infrastructure Assets to be documented (with photographic evidence where possible) with location details		Work is being undertaken to complete this data collection exercise
R15	Cash in transit balances should be reviewed and where necessary balances within them reclassified.		2 Anna Winship	Agreed	The Collection Fund is reconciled on a monthly basis. This issue refers to the reconciling items between Academy and Agresso at the year, therefore this classification will be carried out to ensure the balance is appropriately classified on the balance sheet.	Monthly	COMPLETED To be completed as part of the closedown process
R16	Interest on Icelandic bank investments should be impaired.		2 Anna Winship	Agreed	Agreed, accounts have been adjusted	Complete	COMPLETED
R17	Purchase orders should be reviewed regularly.		2 Denise Sheppard	Agreed	All purchasers have been reminded of the procedures to follow in placing orders and paying invoices.	Complete	COMPLETED
					The example raised was for Legal advice and considered low risk.		COMPLETED
R18	Figures in the cash flow statement should be reconciled back to relevant figures in the accounts.		2 Kelly Whitehead	Agreed	There were 2 small errors within the statements which have been amended. Full reconciliations will be carried out in future years	Complete	COMPLETED
R19	Evidence the operation of internal control and in particular ensure that reconciliations are signed off as evidence of the review.		3 Anna Winship	Agreed	Evidence of review is a key recommendation from both Audit Commission and Internal Audit. All procedure notes have been amended to include the necessity for this.	Complete	COMPLETED
R20	Review accounting policies yearly to ensure that they are in line with guidance. The policy for long term contracts is updated.		2 Kelly Whitehead	Agreed	The accounting policies were reviewed and this was reported to Audit & Governance committee in June 2010.	Complete	COMPLETED
	The Council needs to assess each item of		2 Anna Winship	Agreed	The accounts have been amended.	Complete	COMPLETED

R21	balance sheet to see if the criteria to classify them as a financial instrument is met and disclose in the note accordingly.				As part of year end processes the Council will review all Balance Sheet items in line with Financial Instruments guidance.			
	All contract changes should be documented and signed by both parties.	3	Jane Lubbock	Agreed	In respect of the Fusion Leisure contract. A contract management change control framework was set up at the start of the contract for use by the contract manager and for the change control logs to be used to record all contract variations. These should be documented and signed off by the HOS and Fusion.	Ongoing		COMPLETED
R22					The HOS and contract manager will ensure that no changes to the contract are agreed at any of the Leisure Boards or other meetings without them subsequently be signed off and documented in accordance with the process.			COMPLETED
	Review the format of reconciliations to ensure that they follow a similar layout and show how the balance in the ledger reconciles to the feeder system. Reconciling items should be cleared regularly and not carried forward from one reconciliation to the next. Evidence should be provided to confirm review.	3	Anna Winship	Agreed	All reconciling items were reviewed and officers do actively try to clear within 1 month of identification.	Dec-10		COMPLETED
					The format of reconciliations will be reviewed, and ensure that all reconciliations are reviewed on a regular basis as part of the process.	Ongoing		COMPLETED
R23					A full list of all reconciliations is being updated and monitored on a monthly basis.			COMPLETED
R24	Review disclosures made in the statements to ensure that they are in line with the SORP requirements.	2	Kelly Whitehead	Agreed	A review of SORP requirements was undertaken and a few minor disclosures were missed. These have now been addressed.	Completed		COMPLETED
Equality & Diversity	Improve the customer experience and outcomes by: 1) finalising and implementing the Council's customer contact strategy; 2) ensuring that clear arrangements are further developed through the Council's procurement arrangements to monitor, evaluate and control contractors and suppliers in regard to equalities and diversity; 3) implement plans to review and improve customer service standards and monitor against them in all services; and 4) improve the complaints policy and procedure and evaluate and monitor complaints on a regular basis		Peter McQuitty / Helen Bishop / Jane Lubbock / Mike Newman	Agreed	The final Customer Contact Strategy is to be approved by City Executive Board in October 2009. Implementation of key strands in strategy A project brief for a Contract Management Monitoring System and has been prepared and is awaiting approval for funding. An Action Plan in place. Data uploaded and live. We will introduce corporate delivery standards for customer contact channels and service standards for all service areas. Currently carrying out BPI on complaints processes. Roll-out of new complaints system will take place as part of CRM project	Aug 09 - Sept 10		2) in place for all tenders managed by the procurement team and identified in the Council Procurement Strategy agreed Feb 2010 - COMPLETED
Equality & Diversity	Improve understanding of community and customer needs by: • using complaints and ongoing feedback to identify improvements; • finalising and implementing the Council's consultation strategy; and • evaluating the outcomes from the Council's investment in capacity building with the voluntary sector and reporting these outcomes publicly.	2	Mike Newman, Peter McQuitty, Graham Stratford	Agreed	We will introduce a corporate comments and complaints system that forms part of the performance framework An initial Impact Assessment is currently being undertaken.	Oct 09 - May 10		

Equality & Diversity	<p>Improve the strategic approach to equality and diversity by:</p> <ul style="list-style-type: none"> • establishing a clear action plan to improve the Councils position against the Local Government Equality Standard and the emerging Local Government Equality Framework; • monitoring strategic equality and diversity plans regularly; • ensuring that the new Corporate Equality scheme is well publicised and available; and • ensuring that the Council is compliant with the Commission for Racial Equality's code of housing. 	2	Peter McQuitty / Graham Stratford	Agreed	<p>An Action Plan is in place for 2009/10 An Action Plan is currently being developed for 2010/11 Monitoring forms part of Performance Management Framework and is monitored on a monthly basis Steering group established and forms part of Corporate Equality Objectives 2009/10</p>	Ongoing	
Equality & Diversity	<p>Improve the approach to workforce planning and HR by</p> <ul style="list-style-type: none"> • improving the baseline knowledge about the workforce against the six equality strands; • ensuring that gaps in workforce planning are addressed rapidly; • reviewing current HR policies and procedures, including implementation of a fair employment and equal pay policy; • improving the selection and recruitment process to attract a wider group of appropriately qualified applicants; and • developing staff networks to support minority groups and to inform policy development. 	2	Simon Howick	Agreed	<p>Equalities Questionnaire completed and analysis to be undertaken Workforce Plan is complete and an action plan is being developed A review timetable is in place with a list of policies/procedures to be revised The recruitment and selection Policy is part of the policy review timetable</p>	Sept 09 - March 10	
Equality & Diversity	<p>The Authority should ensure that all staff attend the training on equality and diversity. This could be undertaken by regularly monitoring and reporting on attendance levels of staff to the Equalities Board and reiterating the importance of this training to management. With regards to the low attendance from City leisure and City works staff, discussions with heads of service should continue and an action plan should be developed to achieve higher attendance amongst these groups.</p>	3	Peter McQuitty	Agreed	<p>There is a corporate equality training programme in place and a commitment has been made in the Transformation Service Plan for Human Resources for 2008/9 and 2009/10. This programme will run through 2009/10. Peter Mc Quitty, Melanie Faulkner-Barrett (PPC) and Andy Dvice (HR). An action Plan for City Works and City Leisure will be developed to ensure that it is flexible to meet the needs of the service. Colin Bailey (CW), Ian Brooke (CL), Melanie Faulkner-Barrett (PPC) and Andy Dvice (HR).</p>	30/06/2009	
Equality & Diversity	<p>The CES should be reviewed and updated on an annual basis.</p>	Medium	Peter McQuitty	Agreed	<p>It is agreed that the CES will be reviewed and updated on an annual basis to take into account legislative changes. Monitoring reports will be completed by Melanie Faulkner-Barrett and sent to the Equalities Board. Daniel Rawstorne (Legal) and Simon Howick (HR) will update the legislative changes. August 2009 and March 2010 Melanie Faulkner-Barrett will update the CES. Peter Mc Quitty and Melanie Faulkner-Barrett. Monthly reports issued from May 2009. Quarterly reports from July 2009. In addition we have also made a commitment in the Transformation Service Plan for PPC that we will, 'Collate and evidence all the work undertaken from August 2008 to March 2009 and issue an annual report'.</p>	31/05/2009	

Equality & Diversity	The Authority should include references to equality and diversity within the terms of reference of its partnership agreements. In addition, the Authority should obtain evidence from its partners that their policies are being implemented and are effective.	Medium	Peter McQuitty	Agreed	We have made a commitment in the Transformation Service Plan for Policy, Performance and Communications. Which include an equalities element Terms of Reference for the Oxford Strategic Partnership (OSP). Peter McQuitty, Val Johnson, Sebastian Johnson, Melanie Faulkner-Barrett and the Equalities Board. 30th June 2009 Also we will set up a directory and database of community groups in the city. Peter McQuitty, Val Johnson (City Development), Hamera Plume, (PPC), Fiona Colcutt (PPC) and Melanie Faulkner-Barrett (PPC) and the Equalities Board. 31st October 2009 Once the website on equalities is updated, we will reference all our partners and the work that they undertake to help us deliver our Action Plan Val Johnson (City Development), Shey Cobley (PPC), Hamera Plume, (PPC), Fiona Colcutt (PPC) and Melanie Faulkner-Barrett (PPC) and the Equalities Board. 30th June 2009	30/06/2009	
Equality & Diversity	The Authority should ensure that: • the database is updated on a monthly basis by the policy team; • equality impact assessments are included for monitoring within the database system; and • service level objectives, once set, should also be monitored through this system.	Medium	Danny Woodhouse	Agreed	Corvu is the corporate performance management system and this will be used to monitor all the equality targets. All the Transformation Service Plans include an Equalities Action Plan which will be monitored by PPC in partnership with the Heads of Service. Information will be collated on a monthly basis from all the service areas to assess the delivery of their action plan and impact assessments. The traffic light system will be used in monthly reports to demonstrate progress, i.e. red, amber and green. This information will be collated by PPC. All Heads of Service, Danny Woodhouse (PPC), Shajaat Hussain (PPC), Fiona Colcutt (PPC) and Melanie Faulkner- Barrett (PPC). Reports will be issued at the beginning of every month for the previous month.	03/02/2009	Performance management data is monitored by People and Equalities - COMPLETED
Equality & Diversity	The Authority should ensure there are processes in place which allow service areas to share good practice. For example: • identify progress of service areas and compare against each other; • introduce timescales to measure progress; • discuss and monitor progress of service areas at the Wider Leadership Meetings; and • take rectification of action, as appropriate.	Medium	Melanie Faulkner-Barrett	Agreed	The equalities section that is in the transformation Service Plans are all undergoing an internal review. These plans will be monitored every month to assess progress and will then be discussed at the Directorate meeting with the Strategic Directors. This information will be reported quarterly to the Performance Board. There will also be an equalities item on the Wider Leadership Meetings. Peter Sloman, Mel Barrett, Tim Sadler and all the Heads of Service. Melanie Faulkner-Barrett will collate the monitoring information and update the action plan for circulation Reports will be issued at the beginning of every month for the previous month.	03/02/2009	
Equality & Diversity	The Authority should ensure complaints are monitored with respect to equality and diversity, and any trends are highlighted and appropriate actions are taken. With regards to customer complaints, the newly introduced CRM system should be utilised.	Medium	Mike Newman	Agreed	The corporate complaints form will be updated to reflect the need to collate and analyse the equalities data. The CRM system will be utilised at OCH to capture this data. Michael Newman (Corporate Secretariat), Romina Peddis (Transformation) and Melanie Faulkner-Barrett. 31st March 2009	31/03/2009	
Equality & Diversity	The Authority should ensure that the website is kept up to date with progress on equality and diversity objectives.	Medium	Peter McQuitty	Agreed	The internet and intranet will be updated to reflect the progress on the CES. Peter McQuitty, Melanie Faulkner-Barrett (PPC), Lynne Hooper (CD) and Jarlath Brine (OCH). 31st march 2009	31/03/2009	

Income, Fees and Charges	The Council should produce an incomes strategy – agreed deadline November 2008. The strategy should clarify what the Council wants to achieve through charging and describe how income generation is to be used to support corporate priorities.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	The Council's Executive Board approved the Income, Fees and Charges Strategy on the 20 May 2009. The strategy was also approved by full Council on the 13 July 2009. The Council has complied with the requirements of the recommendation apart from the fact that it did not meet the deadline of November 2008. It is too early to say how successfully it will be applied.	31/03/2009	The Medium Term Financial Strategy was approved by the Council's Executive Board in September 2008, which defined the Council's Corporate Income Targets for the year ahead. The Income, Fees and Charges Strategy was approved on the 20 May 2009 by the Council's Executive Board and this was confirmed by full Council on the 13 July 2009. This newly approved strategy outlines that the Council will need to review all charges mainly as part of the budget review for 2010/11, although some high priority services have already been investigated. The strategy outlines that the Council will target discounts to low income groups to provide access to services and also will look at peak time additional charges in terms of setting charge levels amongst a range of initiatives.	COMPLETED
Income, Fees and Charges	The strategy should cover a minimum period of three years.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	No written confirmation has been given within the Income Strategy of the three-year review but all documents are linked to the Corporate Plan which is for 2008-2011.	31/03/2009	The Income Strategy has no covering dates but in a meeting on the 24 March 2009 the Audit Commission were informed that the Council is looking at a three-year review of the strategy.	COMPLETED
Income, Fees and Charges	Councillors of all parties should be closely involved with formulating the strategy.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	Documented minutes of these meetings need to be retained to ensure that outcomes are recorded and monitored.	31/03/2009	The Cross Party Working Group of all members continues to meet, but there are no minutes of this group so it was hard to see how they had influenced the strategy.	COMPLETED
Income, Fees and Charges	The strategy should be based on extensive consultation with residents and customers.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	Whilst various surveys with residents and customers have taken place such as the Talkback and Online Surveys these appeared to have largely focused on the Council's priorities rather than the alignment of the fees and charges strategy. These surveys were largely carried out by the recommended target date, although some of the feedback has come in early 2009. The Council have shown that they have adopted appropriate feedback into the fees and charges strategy agreed on the 20 May 2009. However, extensive consultation has not taken place in respect of fees and charges.	31/03/2009	Various surveys were held with residents and customers.	COMPLETED
Income, Fees and Charges	It should re-visit the principles referred to in the July 2007 report to the Cross Party Group.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	This recommendation has not been fully implemented. Whilst some charges have been visited as part of the Service Transformation Plans, the major bulk of income, fees and charges will be visited in the budget setting process for 2010/11.	31/03/2009	The Council's Corporate strategy, as set out in the Medium Term Financial Strategy, was to move towards charging full cost for services in trading areas, which has yet to be fully realised. An Oxford Slice card has been implemented to offer discounts to people on benefits.	COMPLETED
Income, Fees and Charges	It should define corporate income targets for future years linked to the medium term financial strategy.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	This is within the approved Medium Term Financial Strategy.	31/03/2009	The Council within the Medium Term Financial Strategy has provided a framework for different inflation levels for different services. It has also defined a commitment within the Strategy of moving towards charging full costs for services in trading areas, introducing an Oxford card to give residents a discount over visitors and targeting discounts to low income groups to provide access to services.	COMPLETED
Income, Fees and Charges	The strategy should describe how corporate income targets are to be used to coordinate future price changes.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	The approved Strategy advises that the annual budget review will control this process, with the aim of charging full cost for services.	31/03/2009	The Income Strategy states that future price changes will largely be controlled through an annual budget review with the aim of charging full cost for services, starting in 2010/11 although some services have already been reviewed separately or through the Service Transformation Programme.	COMPLETED

Income, Fees and Charges	The Council should ensure that income generation policies and practices support the delivery of corporate priorities by clarifying the rationale and purpose of charging for specific services.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	Whilst this was not done by the targeted deadline of November or December 2008 a standard template was approved by The Council's Executive Board on the 20 May 2009. This template appears to meet the requirements of the recommendation but has yet to be tested against the full spectrum of fees and charges.	31/12/2008	The Council has introduced a standard template to be fully utilised from the next annual budget setting process in 2010/11 which asks a number of questions when the review of all fees and charges are considered in the annual budget setting review. These appear to meet the requirements of the 'Positively Charged' Report previously published by the Audit Commission and includes: <ul style="list-style-type: none"> • is the charge set by statute, and if so how much; • is the level of charge based on full recovery; does the service undertake benchmarking and other comparative costing work; • has the charge been the subject of an individual report to the Council; • what concessions are given, and why; • what marketing does the service undertake; • has the service customers been subject to consultation; and what corporate objectives does the charge meet.	COMPLETED
Income, Fees and Charges	The Council should ensure that income generation policies and practices support the delivery of corporate priorities by actively using charging levels to promote service use or modify customer behaviour.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	The Income Strategy was only approved in May 2009 and the challenge of the vast majority of fees and charges has yet to be done. The Council does not as yet appear to offer cheaper access to all service users on Benefits, but does offer additional discounts for holders of the Oxford City Council Bonus Slice Card to Leisure Services which have been introduced as part of the agreement on the Leisure Tender. There does not appear to be higher charges for peak time use as yet.	31/12/2008	The Council has included this within the standard template, which will be used to challenge all current fees and charges when they are reviewed in 2010/11 as part of the annual budget setting process although specific services may be done earlier through the Service Transformation Plans. These include considering offering concessionary discounts to service users on Benefits and considering charging extra for peak time service users.	COMPLETED
Income, Fees and Charges	The Council should consider opportunities to increase income such as Bulky waste collection.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	This recommendation in the previous Audit Commission report on Income, Fees and Charges was not accepted by the Council. However, it is now being reviewed.	31/03/2009	The Council has taken a policy decision not to implement a charge for Bulky Waste Collection.	COMPLETED
Income, Fees and Charges	The Council should identify opportunities to increase income such as pre-application planning advice.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	The recommendation was acted upon in a later than planned timeframe. Following consultation the Council used a 'spend to save' project in Feb to Mar 09 to make improvements to the service and charges themselves have been levied since May 09.	31/03/2009	The Council accepted this recommendation and approved a number of charges for pre planning advice. Following consultation, though, planning agents informed them that they would like to see the service improved before such charges were introduced.	COMPLETED
Income, Fees and Charges	The Council should identify opportunities to increase income such as charging for smaller car parks.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	This has not met the timetable recommended but it is acknowledged that the Council has started to implement although further work is required.	31/03/2009	The Council has introduced charges at the Hinksey Car Park in 2009/10. If you use the swimming pool there you get your money back. Walton Car Park charges just introduced. Working through the other car parks.	COMPLETED
Income, Fees and Charges	The Council should identify opportunities to increase income such as charging for improved marketing of services.	not applicable	Penny Gardner/Nigel Kennedy	Agreed	The Council has not met this recommendation, although the impact of the current economic climate may impact upon improved marketing.	31/03/2009	The Council has done some marketing in the Town Hall but little else although it is acknowledged that the current economic climate may impact upon this.	COMPLETED
Income, Fees and Charges	The Council should identify opportunities to increase income such as sponsorship and advertising (litter bins, car parks and public conveniences).	not applicable	Penny Gardner/Nigel Kennedy	Agreed	The Council has not met this recommendation, although they have just started advertising in the last two editions of 'Your Oxford'. Also the impact of the current economic climate may impact upon improved sponsorship and advertising.	31/03/2009	No opportunities have been identified yet apart from just starting to advertise in the last two editions of 'Your Oxford'.	COMPLETED