

Ref	Review	Review Date	Issue Noted	Risk Rating	Recommendation	Updater	Owner	Due Date	Forecast Completion Date	% Complete	Comments
IA547	Community Dev, Centres & Associations Audit	1-Mar-2014	Some of the community centres contact the repairs and maintenance team directly and have jobs raised on the Uniform system.	Low	Work in which the Council is not responsible is performed. Repairs and maintenance may not be monitored.	Mark Spriggs	Mark Spriggs	1-May-2014		50	A division of responsibility between the Council and Community Associations has been established and also attached to the proposed lease. Monthly meetings between CAN and Property have been organised to help monitor projects, performance and outcomes. Dialogue about the transfer of budget to CAN to increase monitoring and control is on-going
IA605	Fraud Risk Assessment	1-Jun-2014	Internal fraud cases are not currently recorded on a system unless they relate to housing benefits or council tax. The investigations team are deemed to have sufficient knowledge to perform risk assessments to enable cases to be prioritised. The detail of the cases is maintained locally by the team.	Low	Internal reported cases will be documented on a centralised system. The existing Northgate system has the functionality to perform this. Timeline for delivery will be agreed with the Head of ICT and prioritised within the Council's corporate ICT work plan.	Scott Wwarner	Scott Warner	31-Dec-2014		60	A new corporate case management system is being considered (as part of the agreed corporate bid to purchase a data warehouse system). This will enable recording and monitoring of all corporate investigations, giving a clear audit trail and detailed reports, highlighting the areas of risk, targeting known areas of risk of financial loss through fraud. We do have the ability with the Northgate system in current use for recording Welfare Benefit and Housing Fraud Investigations to develop for ourselves an Internal Investigation Module. The specs for the system are complete. Awaiting agreement of team resources post SFIS before the contract is put out for tender. The proposed new system is incorporated in the Council's ICT work plan
IA606	Fraud Risk Assessment	1-Jun-2014	The investigations team do not report the success they are having in repossessing houses as part of the housing tenancy fraud work through all publication methods.	Low	The Council should increase publication of successful repossession of houses. For example putting posters onto reclaimed properties. This will provide positive publicity for the Council, whilst also acting as a deterrent.	Scott Wwarner	Scott Warner	1-Aug-2014	31-10-2014	75	All opportunities are taken to publicise successful outcomes. Successes are publicised in the publication Tenants in Touch. It is recognised that more publicity is needed to the wider public. Publicity and poster campaign will support the planned 2 month Housing Amnesty for subletting starting on 01/09/2014. Press releases will be forwarded to the Council's Media Team for all successful criminal cases of subletting. OCC intranet and web page is to be updated quarterly; reporting properties returned, as a result of civil and criminal proceedings and also properties returned as a result of intervention by the Housing Investigation Team.
IA523	Cash and Card Receipts Review	7-Feb-2014	Whilst the Council are moving towards becoming cash free there is no regular monitoring of the cash payments which are being received.	Low	The increase in cash intake during the year to date is not in line with the Council's objective of reducing cash payments; failure to monitor and identify the reasons for increases could result in the Council not being able to put in place appropriate actions to reduce cash payments.	Pete Johnson	Pete Johnson	31-Dec-2014		80	A report will be taken to OI&CS Board outlining and identifying the areas of cash intake with a view to decide on action to reduce. Direct Debits are being promoted in respect of Sundry Debtors
IA542	Town Hall Income	1-Mar-2014	There are no procedure notes in place for cash payments.	Low	Procedure notes will be written for cash payments.	Pete Johnson	Richard Clements	31-Dec-2013		100	Procedure notes have been written
IA627	Risk Management & Budgetary Control	28-Aug-2014	The most recent versions of Risk Management Strategy and Operating Framework (version 0.3) have not been reviewed and approved by the Audit and Governance Committee (A&GC) and the City Executive Board (CEB). The A&GC and CEB have not reviewed the Strategy or Operating Framework at all in 2013/14.	Low	Strategy and Operating Framework are not updated to reflect changing legislation; government initiatives; best practice and experience gained. Procedure notes become inconsistent with risk management process.	Anna Winship	Anna Winship	1-Nov-2014		100	revised Risk Strategy and Operating Framework are on the agenda for this meeting for review prior to being approved at CEB. Ilearn training is also being developed to ensure all staff are trained in this area
IA628	Risk Management & Budgetary Control	28-Aug-2014	2/11 risks from the Corporate Risk Register were not included in the Q2 Integrated report presented to the City Executive Board, and 1/11 Corporate Risk Register risks were not included in the Q3 report.	Low	City Executive Board are unaware of all corporate risks facing the Council.	Anna Winship	Anna Winship	1-Nov-2014		100	The report at this meeting also addresses this issue and states that the integrated report for Q2 will ensure that all Corporate Risks are identified appropriately

IA629	Risk Management & Budgetary Control	28-Aug-2014	4/26 budget variances tested discussion of variations or adjustments could not be confirmed	Low	Variances are not tracked or approved	Nigel Kennedy	Nigel Kennedy	1-Sep-2014		100	Standard templates are now to be used for all monitoring meetings, to set the agenda and minute any actions, including tracking variances, and discussions on efficiency savings
IA630	Risk Management & Budgetary Control	28-Aug-2014	To assess whether action plans are in place to address adverse efficiency saving performance, PwC reviewed management meetings and in 4 of 8 cases it was shown that no evidence of efficiency saving discussions took place.	Low	Efficiency savings targets are not met. Insufficient action taken to address savings targets.	Nigel Kennedy	Nigel Kennedy	1-Sep-2014		100	Standard templates are now to be used for all monitoring meetings, to set the agenda and minute any actions, including tracking variances, and discussions on efficiency savings
IA607	Fraud Risk Assessment	1-Jun-2014	The Council has to resource its corporate fraud requirements in the National Single Fraud Investigation Service (SFIS). Part of this has considered the introduction of the Oxfordshire Fraud Hub. This proposal has been formally created and introduced to the Audit and Governance Committee. However, there is no formal action plan that details delivery or timescales.	Low	A formal action plan is introduced to detail how the new structure is to be approached. Formal deadlines for completing activities will be set to enable progress to be monitored.	Scott Wwarner	Scott Warner	1-Aug-2014		100	Proposed County wide Investigation Service Hub, incorporating the County Council and the 5 District Council (and partner District Councils) post SFIS. Stage dates released to County wide Treasurers Group, regular monthly meetings on going, proposed structure prepared for discussion, data collated from all districts on resource, income and expenditure and key areas of potential risk of loss through fraud.
IA532	Housing Benefits	10-Feb-2014	During the 2012/13 review we found issues with performing quality checks on a consistent basis, we found: ? Quality checks in 2012/13 only started in mid-October following a restructure during which time checks were suspended. ? Our review showed that the target for quality checking was not met during the two months which we tested (November and December). The following was agreed: Checks will be carried out consistently on a monthly basis throughout the remainder of the year and the new target will be achieved on a monthly basis.	Low	We found that the 10% quality checking target was not met in 1 of the 5 months tested.	Sharon Warner	Sharon Warner			100	The target of 10% is continuing to be met on a consistent basis
IA545	Community Dev, Centres & Associations Audit	1-Mar-2014	1 of 19 community centres currently has a signed lease agreement. The remaining centres have less formal agreements in place.	Medium	Legally the Council are not covered from liabilities. Lack of clarity over responsibilities.	Angela Cristofoli	Angela Cristofoli	29-Apr-2014		95	16/17 Community Centres have either a licence to use or a lease. 2 are directly managed . The longer-term discussions regarding renegotiating the leases is still ongoing with Council and Federation of community associations.
IA510	Asset Management	1-Dec-2013	Some areas were unclear with regard to the linkage between actions and objectives and to the Corporate Plan.	Medium	Future iterations should ensure that objectives are linked to those in the Corporate Plan, and that objectives, actions, targets and measures are linked together. With an executive summary included for the key messages and conclusions.	Lorraine Newman-Robson	Mike Scott	31-Oct-2014		95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct
IA511	Asset Management	1-Dec-2013	The strategy includes a risk register, however this should include the the key risks to the individual objectives, and include details of the actions and assurance sources to address the risks.	Medium	Risk register to include the the key risks to the individual objectives, and include details of the actions and assurance sources to address the risks.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014	October 2014	95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct
IA512	Asset Management	1-Dec-2013	The plan whilst strategic and policy driven in some instances is not specific. The general approach to management is included but this does not include an asset by asset breakdown or details of the future holding strategy. Reference should be included to how the Council manages assets on a day to day basis.	Medium	Plan to include reference to how the Council manages assets on a day to day basis.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014	October 2014	95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct
IA513	Asset Management	1-Dec-2013	A section should be included on the review proces which is undertaken on completion of key projects and the capital programmes.	Medium	A section should be included on the review proces which is undertaken on completion of key projects and the capital programmes.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014	October 2014	95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct

IA514	Asset Management	1-Dec-2013	The document is vague on the portfolio strategy, this should be expanded beyond the overview and objectives to be more specific and structured with consideration given to: How the objectives will be met rather than targets being given What the current and future business needs are and how well the existing estate is accommodation the requirements More detailed asset class strategies included with actions to how these will be achieved and performance measured A fit for purpose assessment of the main elements of the estate and The portfolio overview including more geographical references	Medium	Expand portfolio strategy beyond the overview and objectives to be more specific and structured with consideration given to: How the objectives will be met rather than targets being given What the current and future business needs are and how well the existing estate is accommodation the requirements More detailed asset class strategies included with actions to how these will be achieved and performance measured A fit for purpose assessment of the main elements of the estate and The portfolio overview including more geographical references	Lorraine Newman-Robson	Mike Scott	31-Mar-2014	October 2014	95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct
IA515	Asset Management	1-Dec-2013	Within the General Fund Assets, an investment fund strategy should be included which details objectives, commentary on the portfolio and any assets which are identified as problems/low return.	Medium	Within the General Fund Assets, an investment fund strategy should be included which details objectives, commentary on the portfolio and any assets which are identified as problems/low return.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014	October 2014	95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct
IA516	Asset Management	1-Dec-2013	There needs to be a definition included of the levels of the strategy, sub-geographics and assets, with details of how these are layered and refreshed in the Housing Revenue Account assets list.	Medium	There needs to be a definition included of the levels of the strategy, sub-geographics and assets, with details of how these are layered and refreshed in the Housing Revenue Account assets list.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014	October 2014	95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct
IA517	Asset Management	1-Dec-2013	There needs to be challenge on the current use of assets and an assessment included of the benefit and suitability within the Housing Revenue Account Asset list.	Medium	There needs to be challenge on the current use of assets and an assessment included of the benefit and suitability within the Housing Revenue Account Asset list.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014	October 2014	95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct
IA518	Asset Management	1-Dec-2013	Details are required over the source of finance and/or consideration to other models of financing within the Housing Revenue Account Asset list.	Medium	Details are required over the source of finance and/or consideration to other models of financing within the Housing Revenue Account Asset list.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014	October 2014	95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct
IA519	Asset Management	1-Dec-2013	A summary should be included of tenant satisfaction within the Housing Revenue Account Asset list.	Medium	A summary should be included of tenant satisfaction within the Housing Revenue Account Asset list.	Lorraine Newman-Robson	Mike Scott	31-Mar-2014	October 2014	95	A refresh of the Asset Management Plan has now been undertaken taking into consideration all of the internal audit recommendation, and will be presented to CEB for approval in Oct
IA563	ITGCs Audit	1-Mar-2014	162 accounts on Agresso have never logged into the Agresso system which suggests they do not need access to the system. There are also 112 accounts which are locked.	Medium	Unauthorised access to the system. Users have access when not needed.	Anna Winship	Anna Winship	1-Jun-2014		100	a review of all users has been undertaken, and 'old' users now being removed

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