INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

OXFORD CITY COUNCIL

January 2021

Summary

|  |
| --- |
| **FOLLOW UP GOING FORWARD - BDO RECOMMENDATIONS**  Following the issue of reports, all due high and medium recommendations will be followed up within this report.  **RECOMMENDATIONS**   * 11 recommendations are due for follow-up with recommendations due prior to the end of **December 2020.** * Previous recommendations may simply have a revised date that is post this Committee and therefore, will be picked up at the next Committee   Of the 11 recommendations:   * Two Medium Recommendation were completed (Contract Management) * 9 Medium Recommendations are incomplete these were for Events Management and have not been actioned due to a vacant position for an Events Manager. An Events Manager has recently been recruited and will action the recommendations for the next audit committee. We have issued a 3rd revised due date for these recommendations.   **Follow up Process**  As part of the follow-up process we issued all recommendations due for implementation on or before December 2020 on 20 November 2020. Recommendations due were sent to all responsible officers and the corresponding heads of service. We gave responsible officers four weeks to respond. We subsequently chased officers throughout December 2020.  We are required to escalate non-responses and/or recommendations with several revised due dates to the Operational Delivery Group (ODG). We did not escalate responses to the ODG at this stage as we received all responses in a timely manner. However, recent discussions within the ODG meeting noted that the follow up tracker will be sent to the ODG for review. This is to keep all heads of services informed of the recommendations due and complete.  For all incomplete recommendations, we will:   1. Continue to emphasise to staff to be realistic about the implementation dates when completing their management responses at the completion stage of each internal audit review 2. Issue the recommendations tracker to all the relevant Heads of services on a monthly basis from the December audit committee onwards 3. Issue reminder emails 6 weeks prior to the follow up review to ensure timely completion of each recommendation |
|  |

Recommendations: Complete

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Audit | Recommendation made | Priority Level | Manager Responsible | Due Date | Current Progress |
| 2019/20. Contract Management | If the designations should be in use, a contract register should be kept of the designations and the monthly checks should be performed on the platinum contracts by the procurement team | **M** | Procurement Team | ~~31/10/2019~~  ~~31/03/2020~~  31/12/2020 | **Council’s Comments:**  Whilst the designations will not be used. The Council will put in place a new Experian contract in April 2021 where a supplier alert function is available. This function will be used for high value critical contracts.  **IA Comments:**  We were satisfied that the procurement of the new Experian contract with the supplier alert function will fulfil recommendation. |
| 2019/20. Contract Management | If the Council no longer use the contract designations, the guidance should be updated to reflect this | **M** | Procurement Team | ~~31/10/2019~~  ~~31/03/2020~~  31/03/2020 | **Council’s Comments:**  It has been agreed that the procurement team will not use the contract designations. The procurement strategy has been updated to reflect this.  **IA Comments:**  We are satisfied that this recommendation has been implemented. |

Recommendations: Overdue

These recommendations have been marked as overdue as they continue to be incomplete despite having previously revised their implementation dates. Therefore, they have now missed at least two implementation dates.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Audit | Recommendation made | Priority Level | Manager Responsible | Due Date | Current Progress |
| 2019/20. Events Management | The events team and SAG agree on a minimum number of staff required to safely run council-organised events based on the size and risk levels identified in risk assessments. This should be signed-off and documented, so that it may be adhered to for future events. The policy should also state if individuals of a certain grade or holding a particular level of experience and/or formal qualifications are required. | **M** | Culture & Community Development Manager | ~~29/02/2020~~  ~~31/05/2020~~  ~~31/10/2020~~  28/02/2021 | **Council’s Comments:**  There has not been an Event Officer in the team since February 2020 and the post has remained vacant during the Covid-19 pandemic. An Event Officer has now been recruited started on 14 December 2020. They will ensure this recommendation is implemented.  **IA Comments:**  This will be followed up at the next Audit Committee. |
| 2019/20. Events Management | A formal training policy should be agreed upon that details any standard training required by all events management members, as well as role specific requirements that correspond to the newly classified roles. | M | Culture & Community Development Manager | ~~29/02/2020~~  ~~31/05/2020~~  ~~31/10/2020~~  28/02/2021 | **Council’s Comments:**  There has not been an Event Officer in the team since February 2020 and the post has remained vacant during the Covid-19 pandemic. An Event Officer has now been recruited started on 14 December 2020. They will ensure this recommendation is implemented.  **IA Comments:**  This will be followed up at the next Audit Committee. |
| 2019/20. Events Management | Management should create a more detailed internal strategy for events going forward in Oxford; the events team has shared the Brighton Hove events strategy with us which we understand could be used as a basis for this. This should be drafted by the events team based on current practice and knowledge, then shared with other relevant members of the council to obtain agreement and sign-off. | M | Culture & Community Development Manager | ~~29/02/2020~~  ~~31/05/2020~~  ~~31/10/2020~~  31/03/2021 | **Council’s Comments:**  There has not been an Event Officer in the team since February 2020 and the post has remained vacant during the Covid-19 pandemic. An Event Officer has now been recruited started on 14 December 2020. They will ensure this recommendation is implemented.  **IA Comments:**  This will be followed up at the next Audit Committee. |
| 2019/20. Events Management | The agreed upon objectives policy should also be shared externally with applicants in order to guide applications, this could be an individual document or form part of a larger updated guidance policy. | M | Culture & Community Development Manager | ~~29/02/2020~~  ~~31/05/2020~~  ~~31/10/2020~~  31/03/2021 | **Council’s Comments:**  There has not been an Event Officer in the team since February 2020 and the post has remained vacant during the Covid-19 pandemic. An Event Officer has now been recruited started on 14 December 2020. They will ensure this recommendation is implemented.  **IA Comments:**  This will be followed up at the next Audit Committee. |
| 2019/20. Events Management | The events team should develop their current team structure to ensure it is up-to-date and includes details of the specific roles and responsibilities covered by both the team as a whole and individual members; this should be agreed and shared with more senior management. | M | Culture & Community Development Manager | ~~29/02/2020~~  ~~31/05/2020~~  ~~31/10/2020~~  28/02/2021 | **Council’s Comments:**  There has not been an Event Officer in the team since February 2020 and the post has remained vacant during the Covid-19 pandemic. An Event Officer has now been recruited started on 14 December 2020. They will ensure this recommendation is implemented.  **IA Comments:**  This will be followed up at the next Audit Committee. |
| 2019/20. Events Management | The events management and emergency planning teams should create a combined policy to document which responsibilities and expertise sit with each team. This should be accessible so it can easily be shared with members of the SAG and external event organisers, in order to facilitate the appropriate direction of communications. | M | Culture & Community Development Manager | ~~29/02/2020~~  ~~31/05/2020~~  ~~31/10/2020~~  28/02/2021 | **Council’s Comments:**  There has not been an Event Officer in the team since February 2020 and the post has remained vacant during the Covid-19 pandemic. An Event Officer has now been recruited started on 14 December 2020. They will ensure this recommendation is implemented.  **IA Comments:**  This will be followed up at the next Audit Committee. |
| 2019/20. Events Management | The Council should review their internal policy as to what advice and guidance should and should not be offered by the events team | M | Culture & Community Development Manager | ~~31/03/2020~~  ~~31/05/2020~~  ~~31/10/2020~~  28/02/2021 | **Council’s Comments:**  There has not been an Event Officer in the team since February 2020 and the post has remained vacant during the Covid-19 pandemic. An Event Officer has now been recruited started on 14 December 2020. They will ensure this recommendation is implemented.  **IA Comments:**  This will be followed up at the next Audit Committee. |
| 2019/20. Events Management | If it is deemed that a team member should be regularly giving guidance or approval on areas such as risk assessments then consideration should be given as to what additional training or qualifications that individual should hold | M | Culture & Community Development Manager | ~~31/03/2020~~  ~~31/05/2020~~  ~~31/10/2020~~  28/02/2021 | **Council’s Comments:**  There has not been an Event Officer in the team since February 2020 and the post has remained vacant during the Covid-19 pandemic. An Event Officer has now been recruited started on 14 December 2020. They will ensure this recommendation is implemented.  **IA Comments:**  This will be followed up at the next Audit Committee. |
| 2019/20. Events Management | Consider adding a clause to the terms and conditions to state the Council’s legal position for any advice given | M | Culture & Community Development Manager | ~~31/03/2020~~  ~~31/05/2020~~  ~~31/10/2020~~  28/02/2021 | **Council’s Comments:**  There has not been an Event Officer in the team since February 2020 and the post has remained vacant during the Covid-19 pandemic. An Event Officer has now been recruited started on 14 December 2020. They will ensure this recommendation is implemented.  **IA Comments:**  This will be followed up at the next Audit Committee. |

|  |  |
| --- | --- |
| FOR MORE INFORMATION:  **Greg Rubins**  0238 088 1892  [Greg.Rubins@bdo.co.uk](mailto:Greg.Rubins@bdo.co.uk)  **Yasmin Ahmed**  (+44)7970027030  [Yasmin.Ahmed@bdo.co.uk](mailto:Yasmin.Ahmed@bdo.co.uk) | This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.  BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.  BDO is the brand name of the BDO network and for each of the BDO Member Firms.  BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.  © 2021 BDO LLP. All rights reserved.  [**www.bdo.co.uk**](http://www.bdo.co.uk) |
|  |  |