

**OXFORD CITY COUNCIL
INTERNAL AUDIT
FOLLOW UP OF RECOMMENDATIONS**

March 2019

FOLLOW UP GOING FORWARD- BDO RECOMMENDATIONS

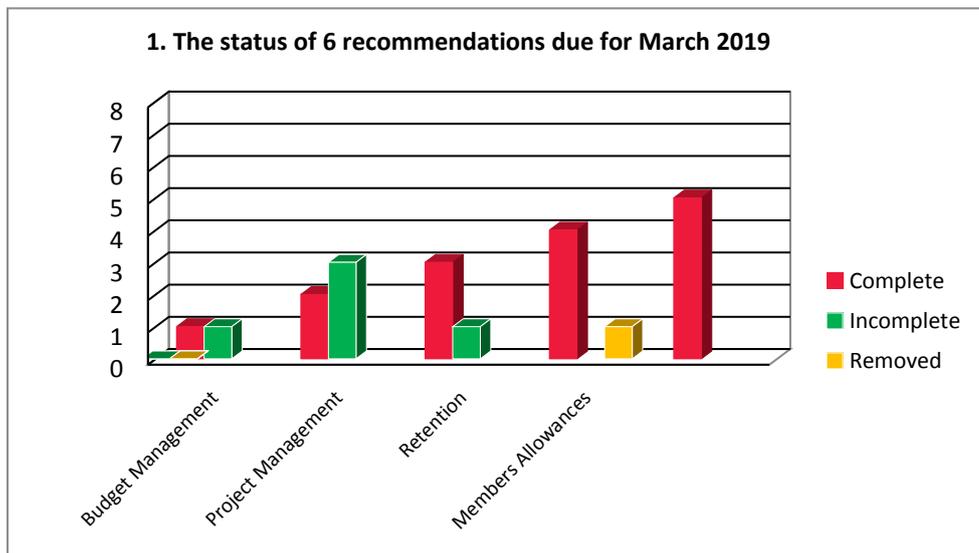
Following the issue of reports, all due high and medium recommendations will be followed up within this report.

RECOMMENDATIONS

- Six recommendations are due for follow-up with recommendations due prior to the end of **March 2019**
- 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 six recommendations:
 - 2018/19 - No Medium recommendations are fully implemented.

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: Incomplete

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
18/19. Project Management				
<p>a) It should be ensured that lessons are learnt or retrospectives highlighted through the whole of the delivery phase of a project. These should be documented and actioned as appropriate. At the conclusion of the project a closure report should be completed and presented to the PMO and signed off by the Development Board.</p> <p>b) A central repository should be developed to include all lessons learnt so that all project managers can learn from successes and issues arising from past events. This should be added to the Intranet page currently in development. It should be ensured that all officers included within the project are able to contribute.</p> <p>c) The quality required of the closure reports should be confirmed within the agreed project management approach, and documented within the new Project Management Intranet page (see finding 2) and rejected by the PMO where quality is insufficient. It should be ensured that all project managers are aware that their closure report should be reviewed by the PMO, in particular, as 60% of those surveyed have stated that they always complete one, but only one report has been received by the PMO to date.</p>	Medium	Ian Gray	31/01/2019 30/05/2019	<p>a) No closure reports have been sent to PMO at present, however, a number of project have been reviewed and findings reported to Development Board for action.</p> <p>COMPLETED</p> <p>b) The Project Toolkit function added to the Intranet to create a Closure Report. A central 'Smartsheet' repository is impeded in the intranet with a 'Lessons Learnt' page with the ability for remote data entry.</p> <p>c) The Process function on the Project Toolkit requires a Closure Report. Intention is to add a best practice Closure Report to the intranet page once one has been received.</p>
18/19. Project Management				

Recommendations: Incomplete

<p>a) It is recommended that the project management approach is documented and disseminated to appropriate staff. This includes the quality of completed documentation the PMO expects to receive, and the gateways that the project must take in order to proceed to the next stage. The templates to be used should be formalised and communicated in their final form. They include version control to ensure staff are utilising the latest version of the forms. Feedback on ease of use of these templates could be requested at the team meetings that the PMO Manager is attending, to ensure that they are adequate and fit for purpose.</p> <p>b) The procurement processes should be agreed and disseminated to staff, including when the Council should be utilising ODS, and when it is acceptable to go out to market.</p> <p>c) Continue to develop the Project Management Intranet site and attend team meetings.</p> <p>d) It is also recommended that the PMO Manager liaises with the task and finish groups set up as a result of the workshops to ensure all issues raised have been addressed.</p>	<p>Medium</p>	<p>Ian Gray</p>	<p>31/03/2019 30/05/2019</p>	<p>a) The Project Management approach has been documented and made available via a Projects Toolkit on the Corporate Intranet. A separate document has been created for inclusion in the Council's Capital Strategy.</p> <p>b) The procurement approach is being finalised through CMT and a proforma for spend being developed. A workshop will be held with project managers to explain the new approach and agreed the steps at an operational level in early February. This is due to be implemented in mid-February. The agreed approach will be reflected in the Project Toolkit.</p> <p>COMPLETED</p> <p>c) The PMO have been attending a number of team meetings to present and discuss the new processes. These are ongoing.</p> <p>COMPLETED</p> <p>d) Meetings have taken place with various services and scheduled for ODS management. Also, disseminated via briefing to Labour Group, market stall at staff conference, among others.</p>
<p>18/19. Project Management</p>				

Recommendations: Incomplete

<p>a) A skills gap analysis should be undertaken in order to understand what skills and knowledge are currently in operation across those involved in the entire project management lifecycle. The results of this analysis will help inform the training programme required in order to ensure all appropriate staff have the skills and knowledge to undertake their project in line with the Council's project management framework. The capacity of staff involved in projects should also be assessed.</p> <p>b) The approach and schemes in operation should be communicated to all staff, regardless of their involvement in project management. This will give staff an overview of the work that is taking place across the city that may impact their work and surrounding area. The Showcase Event which took place in September was particularly well received and it should be assessed whether it would be beneficial to hold another of these in the future.</p>	<p>Medium</p>	<p>Ian Gray</p>	<p>31/03/2019 30/05/2019</p>	<p>a) We are in the process of recruiting Interim Development Delivery Managers to support internal staff to build capability to develop and deliver projects underway. As part of this process we will be exploring the implementation of an intelligent client capability framework, clarifying roles and responsibilities, identifying skills gaps and how they will be plugged.</p> <p>b) Part A is yet incomplete so has not been communicated.</p>
<p>18/19. Retention</p>				
<p>The detailed breakdown of staff who failed to complete the appraisals in time should be circulated to the Service Leads who would take full responsibilities in ensuring appraisals are completed in timely manner in all departments. This will be reported in the monthly Dashboard Report to the Executive Board. This should include the appraisal of senior management.</p>	<p>Medium</p>	<p>Chris Harvey</p>	<p>31/03/2019 30/06/2019</p>	<p>Usage Data has been collected in separate spreadsheets but no evidence supplied that they were circulated via the Dashboard Report.</p>
<p>18/19. Budget Management</p>				

Recommendations: Incomplete

<p>Service area objective and Corporate Objectives a) Business partners should 18/19. Members Allowances</p>		
<p>to educate management on how an operational decision within the budget proposal will impact the corporate objectives.</p>		
<p>Timeliness b) The Council should consider sending out the budget proposal in early June to allow management to reflect and develop ideas c) Management should take this opportunity to plan ahead and prepare the budget proposal accordingly d) Business partners should invest time with management at the start of the budget process to aid discussion.</p>		<p><u>Service and Corporate Objectives</u></p> <p>Training is currently under discussion/planning - as we wish to cover budgeting, cost centre managers responsibilities, year-end responsibilities etc.</p>
<p>Capital Vs Revenue e) The Management Accounting Manager should consider the feasibility of presenting the capital schemes before the revenue expenditure to give service areas time to reflect on capital schemes they will invest in f) Alternatively, the onus should be placed on service area managers to ensure adequate time is allocated to reflect on the capital investments and cost savings to be made within the year.</p>	<p>Anna Winship</p>	<p>31/01/2019 30/05/2019</p> <p><u>Timeliness, Capital vs Revenue</u></p> <p>The Council has increased the investment in resources for the management of the capital programme. As part of this review Capital projects will be considered earlier in the budget setting process to give sufficient time for consideration of the costs prior to the Consultation Budget in December</p>

Recommendations: Incomplete

a) Approvals from Legal and Finance should be kept for all projects, and all should be stated in a call-in email to the other Members
 b) Spot-checks on the WMB and CIL spreadsheet should be performed and documented bi-annually by the Committee and Member Services Manager to check approvals for at least 5 applications from each fund
 c) The application forms should be updated with additional questions, and the Constitution should include more detail around acceptable WMB spend. Please see Appendix I and III for guidance based on benchmarking to other Councils, and for potential updates to the application form.



Julia Tomkins
 30/11/2018
 28/02/2019

COMPLETED
 a) Have seen evidence of approvals of 3 call-in procedures being completed with examples of circulated emails to all other members for call-ins by members alongside dated separately and prior to the request for evidence. These are produced on a monthly basis and circulated to all Members.
 b) Spot checks are yet to be completed but discussions have been held to plan some.

COMPLETED
 c) The form has been amended to include much of the format recommended within Appendix III and incorporates a multitude of questions relating to the call-in projects. The Council's newly published constitution (January 2019) has been updated to include greater detail on the acceptable and forbidden uses of WMB and CIL. Includes confirmation that the spend must be approved by the Monitoring Officer or the CFO.



FOR MORE INFORMATION:

GREG RUBINS

Partner, Public Sector
0238 088 1892 (DDI)

07710 703441 (Mobile)
greg.rubins@bdo.co.uk

Gurpreet Dulay

Senior Manager, Public Sector
0121 265 7214 (DDI)
0787 055 5214 (Mobile)
gurpreet.dulay@bdo.co.uk