

**EXTERNAL AUDIT REPORT RECOMMENDATIONS**  
**Appendix B**

Recommendation	Priority 1=Low 2=Med 3=High	Responsibility	Agreed	Comments/Management Response	Date	Initial Management Response	March 2011 update	May 2011 update	% complete
<b>RECS MORE THAN 3 MONTHS OUT OF DATE</b>									
<b>Certification of Claims and Returns Annual Report - to Audit Cttee 23 Mar 2010</b>									
R8		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	Data collected and collated into two spreadsheets which provide the information the auditors require. Ideally we will consolidate into one spreadsheet Programming a sophisticated 'Lookup' required.	90
<b>Equality and Diversity Report - to Audit cttee 24 Sep 2009</b>									
R2		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		People & Equalities will be working closely with the recently formed Communities & Neighbourhood team in order to deliver recruitment and selection skill workshops in community centres and be involved in community walkabouts and low level consultation in partnership with their team leaders and locality officers.	Revised corporate complaints procedure in place. Consultation strategy in place. E&D Business Partner has accompanied Locality Officers on walkabouts and discussions on potentially using the skills of a volunteer external trainer to assist with internal staff development opportunities and external job and skill shops.	80
R3		2 Peter McQuitty / Graham Stratford	Agreed	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	Ongoing		A dry run to determine where the Council is against "achieving" level is being completed in March 2011 and we are still on track to apply for the accreditation in September 2011. Service transformation plans are still in draft, we will focus attention on key aspects of service, measuring current provision across equalities strands and implementing improvements accordingly	The dry run completed in March 2011 indicated some confidence that OCC should proceed and aim to achieve a peer group review in the autumn of 2011 (provisionally booked for the first week of October). Scoping meetings with LGID are to be scheduled for June/ July 2011	75
R4		2 Simon Howick	Agreed	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	Sept 09 - March 10		A number of activities have been progressed in terms of increasing the diversity of the workforce - despite the current economic climate. This includes presence at the 2011 Oxford Careers Fest, community coaching workshops, Disability Awareness "Two Ticks" accreditation, etc. We are on schedule to ensure the requirements of the Equalities Act 2010 are in place which includes improved monitoring of workforce equalities strands. We have reviewed relevant policies to ensure compliance. We will not be progressing staff networks across strands as there is no desire to do this from the workforce	Commitment to explore more innovative ways of supporting and developing staff has been acknowledged in the internal Annual Workforce Equalities Report (June 2011). The Council continues to endorse the Oxfordshire Apprenticeship Pledge and will explore ways of growing its own talent, secondments/ shadowing and meaningful internships. A review has led to a recommendation that there is a corporate budget of £10k to facilitate adjustments to the workplace to reflect recognised disabilities under the DDA/ Equality Act 2010. Equalities monitoring and awareness will be an integral part of the new Workforce Planning Matrix, with highlight reports being generated from I Trent to assist service heads. We will more actively market the Council as an employer of choice during 2011	80
Equality & Diversity		3 Peter McQuitty	Agreed	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 Davice (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 Davice (HR).	30/06/09		Garnett Foundation delivered six workshops (8-10th November 2010) on the revised theme of "Delivering Excellent Customer service: Getting It Right First Time". Scenarios and format were rewritten after input from the E&D Business Partner and with live examples provided by Customer Services. Objective: a solution focused approach to provide OCC with actions to consider regarding policy and practice. Jarlath Brine & Kerry Walker will be holding a feed forward meeting with the Garnett Foundation on December 8th 2010 to discuss further revisions and to plan six more sessions between February-April 2011. Jarlath Brine will also be liaising with Mark Preston and Angela Loveday over the diversity element within the Corporate Induction (ongoing).	Feb-April 2011 Garnett Foundation sessions have been completed. J. Brine met with the GF for a feedback session and will be researching the next stages for staff training 2011/ 2012 to include alternative ways of delivering this, relevant materials and other providers.	90

Equality & Diversity	The CES should be reviewed and updated on an annual basis.	Medium	Peter McQuitty	Agreed	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 McQuitty 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'.	31/05/09	Provisional work has been started on reviewing the strategic equality needs and to anticipate any changes required when the current CES will be refreshed in 2011. The Equality Act 2010 will have a significant influence as will the priorities of the new coalition government which are still unclear (90% of the Equality Act came into force in October 2010 but modifications are happening regularly, e.g. the cancelling of the public sector socio economic duty w/c 15th November 2010). The impact of the CSR is also likely to influence council priorities.	Revised CES in draft for circulation late June / early July 2011	75	
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	Simon Howick	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.	03/02/09	IIP best practice is shared across service areas. The Employee Charter and Competency Framework include clearly defined equalities expectations. E&D Business Partner is producing a series of tool box talks covering equalities, diversity and customer service that can be presented at team meetings and for wider management teams.	A short briefing has been produced and is available to assist Customer Services to understand elements of third party discrimination/harassment that staff might be exposed to from customers.	75	
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	31/03/09	The content of the external website has seen some updates but still requires further review to reflect recent work. Raise a concern that money is no longer available for the Shaw Trust to monitor the accessibility of the website in light of a recent e-accessibility initiative launched by the coalition government (www.fixtheweb.net). Note that there are an estimated six million disabled and older users in the UK but many sites continue to cause problems for them, and it is also estimated that only 19% of websites meet minimum standards for access.	Access Officer and E&D Business Partner have reviewed the external website, rewritten the content of pages where updates have been required, and met with PCC to discuss how these changes might be reflected on the site (June 2011). It is hoped that all changes can be incorporated on the website by the end of July 2011.	50	
<b>Asset Management Progress Review - to Audit Cttee 27 Apr 2010</b>										
R1	Provide a corporate challenge to the size, form, mix and distribution of the current asset base through the continuation of its programme of property reviews of assets.	H	Steve Sprason		The current Asset Management Plan is in the process of being refreshed, which will for the first time include HRA assets. This will set the vision and direction for the management of the Council's assets between 2011-2013. The draft plan is likely to be produced in draft for circulation around August 2011 with the aim for full adoption by the Council in the Autumn of 2011.	16/6/11	Asset Management Plan currently being refreshed for 2011-2013, including new Action Plan (which will incorporate HRA assets). Draft AMP will be circulated for consultation April 2011 and then formally consulted on prior to adaptation by Full Council.		50	50
R2	Ensure that the strategic plans for assets fully encompass the aims of the Council, and the long-term business plans of the service departments and those of its partners.	H	Steve Sprason		The current Asset Management Plan is in the process of being refreshed, which will for the first time include HRA assets. This will set the vision and direction for the management of the Council's assets between 2011-2013. The draft plan is likely to be produced in draft for circulation around August 2011 with the aim for full adoption by the Council in the Autumn of 2011.	16/6/11	Asset Management Plan currently being refreshed for 2011-2013, including new Action Plan (which will incorporate HRA assets). Draft AMP will be circulated for consultation April 2011 and then formally consulted on prior to adaptation by Full Council.		50	50
R4	Build capacity to manage the asset base strategically.	H	Steve Sprason		Following the re-organisation of Property & Facilities Management to form Corporate Assets in October 2010, the Council now have a fully integrated Asset Management function across both General Fund and Housing Revenue Account portfolios. Further investment in resource has been made since to bolster capacity and skill set in Health & Safety, Building, Letting and Disposals and Strategic Asset Management of the HRA portfolio.	16/6/11	Property and Facilities Management restructured to form Corporate Assets, with the overall strategic responsibility for the General Fund and HRA assets. Facilities Management Review underway to design and implement a Integrated Facilities Management model for City Centre office buildings with the capability to roll out to the wider portfolio.		75	75
R5	Involve area committees in strategic asset management.	Medium	Steve Sprason		It is proposed that the Asset Management Plan will be consulted on locally with the new Neighbourhood Forums, which have replaced the Area Committee structure.	16/6/11	Refreshed AMP will be consulted on with new Neighbourhood Forums prior to formal adoption.		0	50
R6	Clarify plans for improving the condition of the property assets.	Medium	Steve Sprason/John Bellenger		The confirmation of the Strategic Asset Management Plan will bring greater clarity to short, medium and long-term investment and disinvestment decisions.	16/6/11	Asset Management Plan currently being refreshed for 2011-2013, including new Action Plan (which will incorporate HRA assets). Draft AMP will be circulated for consultation April 2011 and then formally consulted on prior to adaptation by Full Council. The Council has agreed the allocation of £7m to fund a prioritised planned maintenance programme for all general fund assets covering the period 2011-2015		50	50
R7	Make investment decisions that encompass the costs, risks and benefits over the whole-life of the asset.	Medium	Steve Sprason				Strategy and Resources board no longer exists, Corporate Asset Management Group will take on this responsibility		50	50

R8	Continue to expand its knowledge about the fitness for purpose and value for money of its assets	Medium	Steve Sprason		A programme of condition surveys are about to be commissioned (June 2011) which will allow prioritisation and work planning of the Planned Preventative Maintenance programme over the next 4 years. The output from this will be fed into the Asset Management Planning process and performance measurement of the portfolio.	16/6/11		As part of the roll out of planned maintenance proposals full condition surveys will be undertaken from April 2011. Suitability assessments are in progress in relation to discrete property categories e.g. community centres, as part of developing our approach to community asset transfer.	50	50
R9	Clarify its approach to the balance between profit and loss on the commercial estate.	Medium	Steve Sprason		A series of Business Process Improvement workshops were held to analyse the current processes of income collection on the Investment Portfolio. The recommendations for short and medium term improvements to the processes were highlighted and should be implemented.	16/6/11		Business Process Improvement (BPI) workshops were undertaken between August-November 2011, to identify and map out the process of income and expenditure within the Investment Portfolio. Recommendations will be formulated and presented by July 2011.	75	75
R13	Undertake regular monitoring and reporting of performance	Medium	Steve Sprason		We will look to develop formal consultation process with internal; customers and occupiers of our buildings as part of the delivery of property services, business planning activities and service Asset Management planning.	16/6/11		Corporate Assets will look to develop a premises questionnaire, which is in scope for the FM Review currently underway.	50	50
R15	Use the scrutiny function to challenge and review the performance of the asset base.	Medium	Steve Sprason		We will look to build scrutiny challenge into both strategy development and property challenge/review.	16/6/11		Asset Management Plan currently being refreshed will use the scrutiny function as part of the process of consultation and adoption. Scrutiny also regularly get involved in asset based projects e.g. offices for the future.	50	50
R1	Continue the work to improve fixed asset accounting and management with Finance and Estates working together		Anna Winship	Agreed	Asset valuations disclosed on the balance sheet were correct. There was not an error of £4.6m; this was just a mistreatment on disclosure note 6.12. A 100% review of asset lives has been undertaken and, where necessary, corrected.	22/11/10		Reconciliations between asset systems are being carried out on a quarterly basis. 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 are ongoing	Aas before	75
<b>RECS LESS THAN 3 MONTHS OLD</b>										
<b>Audit Opinion Memo - Oct 2010, agreed with finance team 14 Jan 2011</b>										
R1	The Council should provide a listing of the debtors/creditors at year end and income/expenditure for the year under audit to enable us to pick items included in the balance in the financial statements		Anna Winship	Agreed		01/07/11		It has been agreed that on the 1st April a full listing of ledger transactions will be provided to the DA to enable them to pick their sample in preparation for their time on site	Awaiting commencement of audit	0
R2	Rather than evidence prepared by a member of staff, keep and produce evidence for transactions from external sources where possible		Anna Winship	Agreed		01/07/11		this has been acknowledged and highlighted as part of the working paper requirements for all staff and responsible officers. Throughout the closedown process this will be reviewed to ensure working papers are adequate	Awaiting commencement of audit	50
R3	Rather than ledger prints, keep and produce evidence for transactions from external sources where possible		Anna Winship	Agreed	as previous recommendation	31/03/11		this has been acknowledged and highlighted as part of the working paper requirements for all staff and responsible officers. Throughout the closedown process this will be reviewed to ensure working papers are adequate	Awaiting commencement of audit	50
R4	Ensure final working papers provided for audit support the relevant year's figures in the Accounts		Anna Winship	Agreed		01/04/11		this has been acknowledged and highlighted as part of the working paper requirements for all staff and responsible officers. Throughout the closedown process this will be reviewed to ensure working papers are adequate	Awaiting commencement of audit	50
R5	For journal and some creditor testing, keep supporting information to confirm validity of transactions rather than needing to go back to the originator		Anna Winship	Agreed	The time taken to respond to audit queries was delayed because working papers were kept in the service areas	31/03/11		All working papers will be kept electronically and they have been requested to be returned to Management Accountants to ensure that they are adequate and immediately available. This process will be reviewed throughout the closedown process	Awaiting commencement of audit	50
<b>Annual Audit Letter - to Audit cttee 22 Nov 2010</b>										
R5	Reconcile the Whole of Government Accounts with the financial statements as soon as practicable to ensure that any variances can be readily identified		Anna Winship	Agreed		01/06/11		This will be completed as part of the closedown process in line with the deadlines for completion of the Whole of government Accounts		0

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