

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

OXFORD CITY COUNCIL

November 2020

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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

- 13 recommendations are due for follow-up with recommendations due prior to the end of September 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 13 recommendations:

- One High and Five Medium Recommendations were completed
- One Accounts Receivable High recommendation has been issued with a 4th revised due date
- One Graffiti and Street Appearance Medium recommendation will not be implemented, with the risk being accepted by the Head of Operations (ODS). This recommendation cannot be fully executed until the implementation of the Areon QL system (New housing system). However, we have advised ODS to take a personalised approach when communicating timescales to Customers (see page 7 for further details)
- An update has not been received for five Corporate Performance recommendations since the previous Committee, at which point the due dates were revised due to the impact of COVID-19.

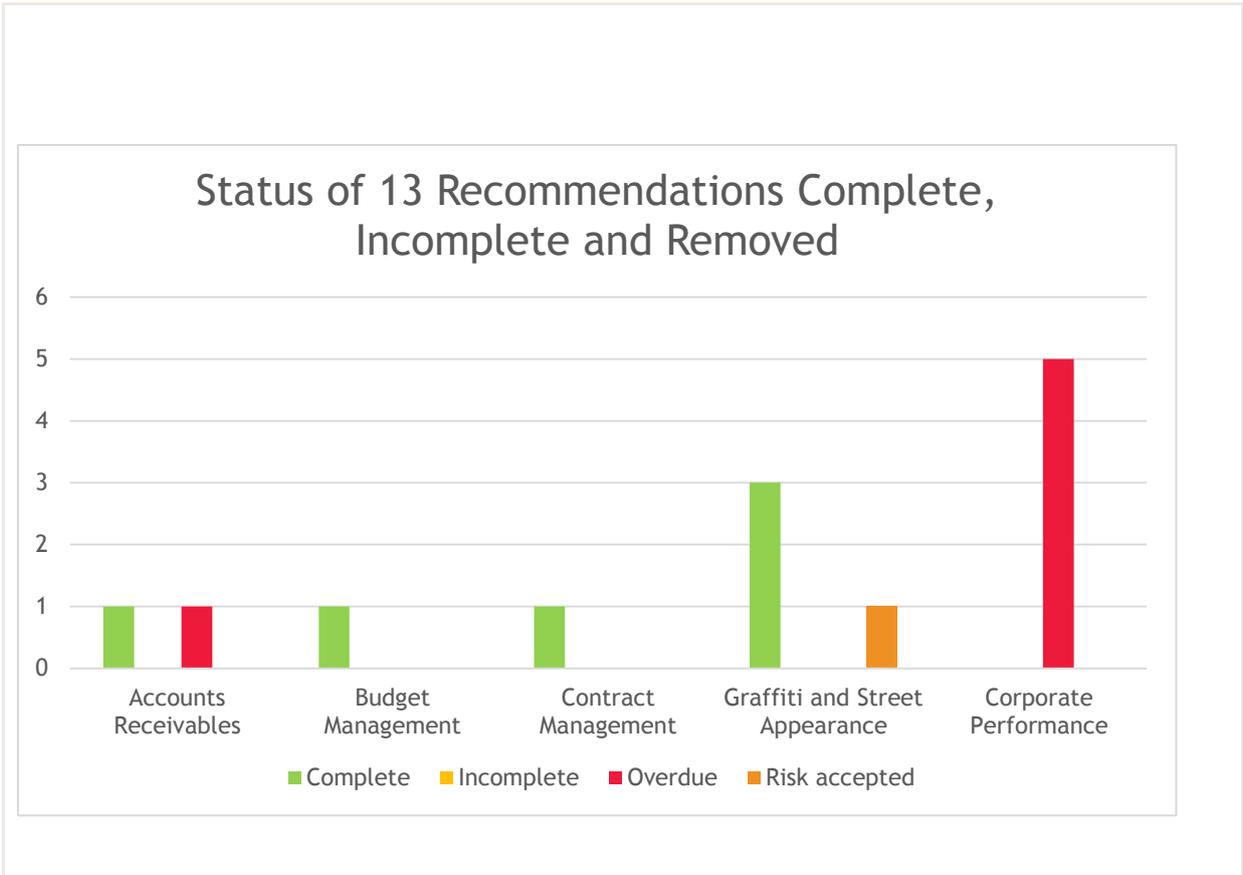
Follow up Process

As part of the follow-up process we issued all recommendations due for implementation on or before September 2020 on 10th August 2020. Recommendations due were sent to all responsible officers and the corresponding heads of service. We gave responsible officers 4 weeks to respond. We subsequently chased officers throughout September 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
Contract Management	All contracts should have KPIs, and these should be devised where missing.	H	Matthew Stevenson, Contracts and Procurement Specialist	September 2020	<p>Council's Comments:</p> <p>Central register is being compiled, it will be on-going and new KPI's will be added as different projects identify new KPI and SLA requirements.</p> <p>IA Comments:</p> <p>We reviewed the SLA KPI selection list and were satisfied that it met the recommendation requirements.</p>
Budget Management	Service area objective and Corporate Objectives a) Business partners should organise a training programme to educate management on how an operational decision within the budget proposal will impact the corporate objectives.	M	Anna Winship, Management Accounting Manager	September 2020	<p>Council's Comments:</p> <p>During the budget process, which is now underway, the Head of Service and all members of the team are educating all cost centre managers and Heads of Service to ensure that they understand the implications of the process and the impact it has on the Corporate objectives.</p> <p>IA Comments:</p> <p>Through the budget process, a training programme is ongoing and therefore the recommendation has been completed.</p>
Accounts Receivable	All departments across the Council should be given adequate levels of training on the importance of due diligence, how to successfully carry out due diligence, and	M	Neil Markham, Income Team Leader	September 2020	<p>Council's Comments:</p> <p>The training session are now fully planned and are due to be held via</p>

	the consequences for the Council of the failure to complete due diligence.				zoom on 8th and 22nd October. We expect to arrange focused sessions off the back of these with any participants that require it. IA Comments: Due diligence training sessions are scheduled for next month and therefore the recommendation has been completed.
Graffiti and Street Appearance	The Council should ensure the updated policy is reflected on the Oxford City Council website.	M	Shaun Hatton, Head of Operations (ODS)	September 2020	Council's Comments: The website has been amended to reflect the current policy. IA Comments: Review of the Council's website shows the updated policy.
Graffiti and Street Appearance	Update the Lagan system scripts and automated confirmations to ensure they are consistent with the advice on the website and reflect the current practices.	M	Shaun Hatton, Head of Operations (ODS)	September 2020	Council's Comments: Lagan script has been amended and provides automated response advising customer in line with current policy. IA Comments: A screen shot of the automated response provided to the customer was evidenced. The script was updated to reflect this.
Graffiti and Street Appearance	For offensive reports, following confirmation to ODS that reported items have been removed, a confirmation should be sent to the original reporter to advise them this has been addressed and the date of removal. For non-offensive cases, where possible these should be routinely updated on FixMyStreet and reporters noted following a successful ward clean.	M	Shaun Hatton, Head of Ops (ODS)	September 2020	Council's Comments: Action completed and operational process amended to ensure feedback given for all offensive graffiti removal. The routine update on FMS, as per the management response, is

		<p>considered to be too costly to implement at present but such functionality may be possible after full implementation of the Aereon QL system in future years. The residual risk is therefore accepted.</p> <p>IA Comments:</p> <p>The recommendation related to offensive reports has been completed so that the original reporters are updated. Routine updates for non-offensive reports are not currently possible.</p>
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Recommendations: Risk Accepted

Audit	Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
Graffiti and Street Appearance	The Council should update the current system scripts so that when a new graffiti case is reported, a confirmation will be sent to the reporter to advise them of the process and realistic time frame. This could be through personalised communications or through sharing of the ward schedules.	M	Shaun Hatton, Head of Operations (ODS)	August 2020	<p>Council's Comments: Existing systems are unable to support this functionality and it is not affordable at present to fund the staffing to implement this measure as per the management response contained within the final audit. Such functionality may be possible after full implementation of the Aereon QL system in future years. The residual risk is therefore accepted</p> <p>IA Comments: The Council's systems are not currently able to fully implement this recommendation. However, we have advised ODS to take a personalised approach and advise customers of timescales where possible.</p>

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
Accounts Receivable	The issuing of the 14 day, 45 day and L7 reminder letters should be automated to ensure that they are sent to the customer in a timely manner.	H	Neil Markham, Incomes Team Leader	September 2020 Revised due date: March 2021	<p>Council's Comments: No progression against the automation of the L7 letters. Again other system issues are taking precedence. This was included as one of the areas for development on the Agresso upgrade plan but no updates as yet.</p> <p>IA Comments: A revised due date has been issued as there are other system concerns that are currently taking priority.</p>
Corporate Performance	Review the Performance Management Framework (2011 - 2015) and ensure it is updated regularly i.e. every two years and ensure it is in line with the Council's current Corporate Plan.	M	Helen Bishop, Head of Business Improvement	September 2020 Revised due date: Jan 2021	<p>IA Comments: We are putting together a workshop in October which will identify the KPIs the service areas will be forming this will feed into the Performance management framework and will be updated after agreeing the indicators.</p> <p>IA Comments The Workshop will be facilitated by Internal Audit and we will establish how best to devise KPI's for the Council. We also have an audit review in December where we will assess whether the KPI's have been included within the Performance Management Framework and whether the framework has been updated.</p>
Corporate Performance	Actions plans should be SMART against each risk identified.	M	Helen Bishop, Head of Business Improvement	September 2020 due date: Jan 2021	The Corporate Dashboard report is produced on a monthly basis and has been changed to fit with the current arrangements. The current issues and
Corporate Performance	The actions original date should be outlined in the corporate dashboard	M	Helen Bishop, Head of Business		

	report for each corporate indicator.		Improvement		progress on performance is reported by each service area on a monthly basis and performance is monitored three times a week by CMT. In the workshop we will aim to understand what has worked well in relation to the reporting mechanism and we will adopt these measures Post Covid. ODG are also meeting twice a week and a forward plan is in place issues are being identified and addressed frequently.
Corporate Performance	The due date should be outlined for each corresponding action.	M	Helen Bishop, Head of Business Improvement		
Corporate Performance	There should be a detailed response on the mitigation of the risk since performance on the progress to date against each action plan.	M	Helen Bishop, Head of Business Improvement		IA Comments Internal audit will help facilitate discussions on what has worked well for the Council in terms of reporting against performance and what can be improved. These discussions will help form improvements in the corporate dashboard report.

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