



**INTERNAL AUDIT FOLLOW UP
OF RECOMMENDATIONS REPORT**

43 OXFORD CITY COUNCIL

2022/2023

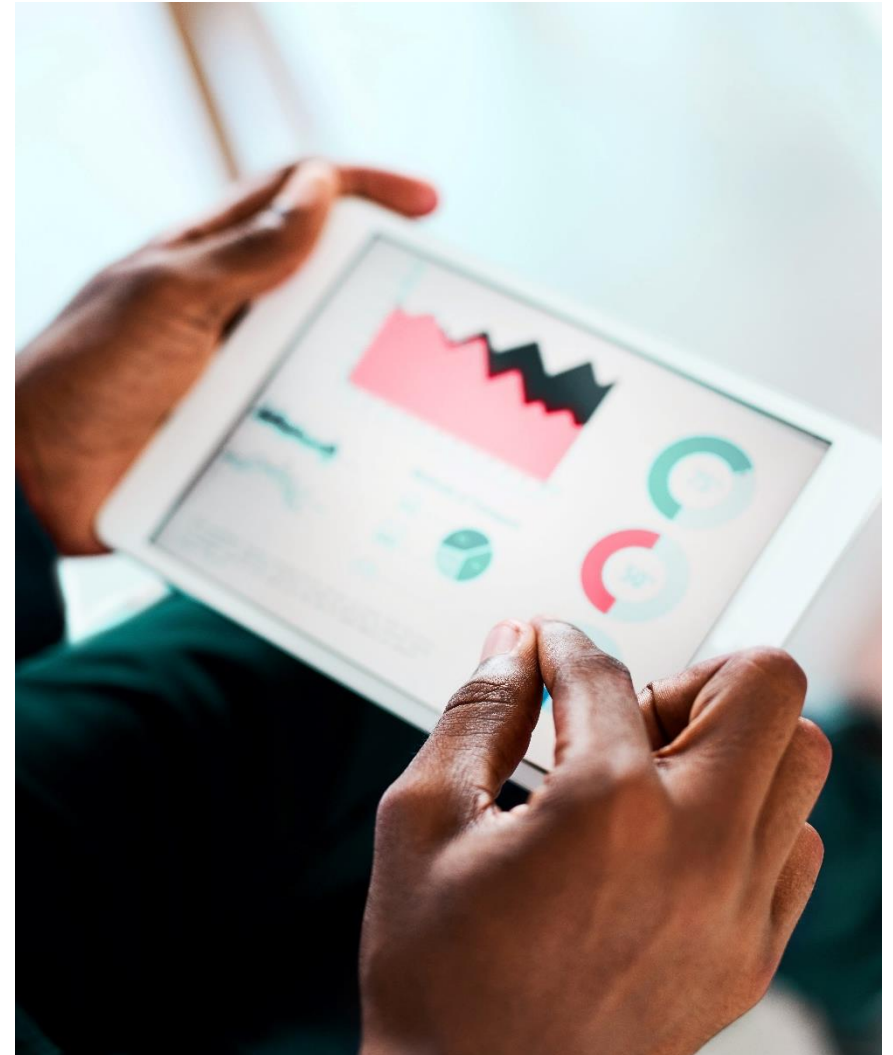
IDEAS | PEOPLE | TRUST

IBDO

Agenda Item 8

CONTENTS

SUMMARY 2
RECOMMENDATIONS: COMPLETE..... 4
RECOMMENDATIONS: IN PROGRESS..... 12
RECOMMENDATIONS: OVERDUE 17
RECOMMENDATIONS: MOVED TO LOW..... 20



SUMMARY

2022/2023	Total Recs	H	M	L	To follow up	Complete		In Progress		Overdue		Moved to Low		Previously Completed/Not Due	
						H	M	H	M	H	M	H	M	H	M
Private Rented Sector	21	17	4	-	2	-	1	-	-	-	1	-	-	17	2
Project Management	11	-	11	-	8	-	2	-	-	-	6	-	-	-	3
Environment	37	10	23	4	29	6	4	1	17	-	-	1	-	1	3
Total	69	27	38	4	39	6	7	1	17	-	7	1	-	18	8

45

2022/20233	Total Recs	H	M	L	To follow up	Complete		In Progress		Overdue		Moved to Low		Previously Completed/Not Due	
						H	M	H	M	H	M	H	M	H	M
Sickness & Absence Management	8	-	7	1	5	-	5	-	-	-	-	-	-	-	2
NNDR & Business Rates Pooling	4	-	3	1	3	-	3	-	-	-	-	-	-	-	-
Income Generation	16	9	5	2	14	6	5	3	-	-	-	-	-	-	-
Total	28	9	15	4	22	6	13	3	-	-	-	-	-	-	2

SUMMARY

2021/2022

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2022/2023.

- ▶ Seven recommendations are overdue (one for Private Rented Sector and two for Project Management) but in all instances there has been considerable work undertaken to implement the recommendations
- ▶ We followed up on 29 recommendations for the Environment audit, of which five High and five Medium recommendations had been implemented. There had been progress in the implementation of the remaining recommendations, although, 17 recommendations were given a revised due date.

2022/2023

46 Please find below a summary of the status of implementation of recommendations arising from reports issued in 2022/2023.

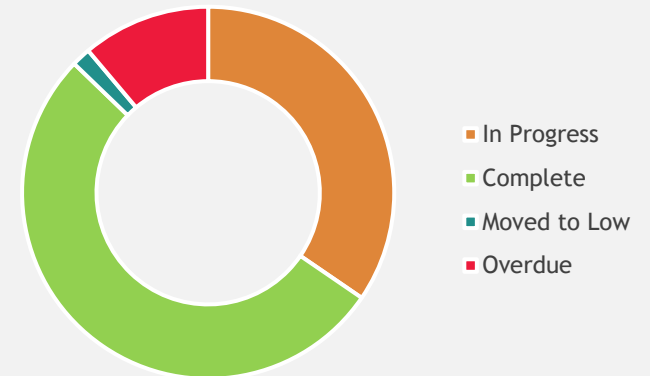
- ▶ All eight Medium recommendations for Sickness & Absence Management and NNDR & Business Rates Pooling reviews have been implemented
- ▶ 11 of the 14 recommendations for the Income Generation review have been implemented. There were three High findings that have not been implemented, partly due to the implementation of a new Asset Management system being delayed.

We will continue to follow up on all recommendations with revised due dates as they fall due to subsequent Audit & Governance Committee meetings.




REQUIRED AUDIT COMMITTEE ACTION:







We ask the Audit Committee to note the progress against the recommendations.






Implementation of Recommendations







RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22. Private Rented Sector	Landlord payments reports should be extracted via the relevant systems (Agresso or QL) and checked quarterly to ensure they are in line with the payments outlined on the tenancy agreement	MEDIUM 	James Pickering (Welfare Reform Manager)	30/06/2022 31/12/2022	Management Comments: All Payments (Not just Landlord payments) will be checked and cross referenced against Agresso going forward. Permissions (Read only) along with training for all Staff & management within PRS function will be received and recorded. This will also be included in any induction training for new staff. This will enable regular reports to be run through agresso which can then be used as a cross reference for audit compliance and assurance of payment accuracy. We continue with 10% tenancy and management checks. Internal Audit Comments: The PRS Team have implemented training and access to the Agresso system which will allow cross checks to be undertaken between it and QL to confirm accuracy of payments.
2021/22. Project Management	To routinely send closure reports to the development board. The development board should review whether project objectives were successfully met and or lessons learned can be drawn for wider learning	MEDIUM 	James Marriot (PMO Lead)	31/07/2022 31/03/2023	Management Comments: Closure reports for major projects are now enforced and routinely come to Development Board. Some discretion around whether closure forms for smaller projects need to go to Development Board will be exercised by the PMO. Internal Audit Comments: We reviewed two of the project closure reports and confirmed that these were presented to the Development Board to support wider learning of lessons.
2021/22. Project Management	All Project Boards (including programmes of work2) should adopt the Council's prescribed risk register as part of their risk monitoring process to achieve a uniform approach. Projects that represent a programme of work should include key risks on the risk register. The risk register is to be updated at the end of each month and significant risk areas should be discussed at Project Boards meetings. The information from the risk register should subsequently feed into the Smartsheets which are completed at beginning of the following month.	MEDIUM 	James Marriot (PMO Lead)	31/07/2022 31/03/2023	Management Comments: Corporate Risk Register template adopted as standard for all projects. All project managers were advised of this approach in April 2022, and the corporate template is being used for the majority of projects. Key risks and mitigations are being recorded in Smart sheets for the majority of projects, but it is accepted that some ICT projects and rolling repair programmes have different on-going governance requirements. Internal Audit Comments: We reviewed the Corporate Risk Register template and the communications with project managers and noted that the requirements to maintain project risk registers has been implemented.





2021/22. Environment	Discussions between heads of service and ES should include an effort to streamline the actions of the NZOAP and CMP into a master action plan document. This should be reviewed alongside AQAP actions and the new Asset Management Strategy action plans to avoid duplication of, or contradictory, efforts.	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022	Management Comments: Discussions have been held between Heads of Service to streamline the NZOAP and the CMP into a single masterplan document. Internal Audit Comments: We confirmed that discussions had been held to streamline the documents into a masterplan.
2021/22. Environment	The SG should define its place within corporate governance structure of the Council as a whole, particularly in relation to the Development Board, Housing Supply Programme Board, ODG and corporate management team (CMT)	HIGH 	Mish Tullar (Head of Corporate Strategy)	31/12/2022	Management Comments: The TOR for the SG identifies its role within the Council's overarching governance structure and with other Boards. Internal Audit Comments: We reviewed the TOR for the SG and confirmed that it referenced the role of the SG in corporate governance structures.
2021/22. Environment	To progress Council-wide actions, the Council should either: i) Expand membership of the group to Executive Directors and relevant Members. The Council may wish to take a hybrid approach whereby the Executive Directors/CEO/Members attend biannually rather than every quarter ii) If a Climate Review Group with councillor involvement is established instead, the ToR for each should provide clarity on the role and expectations on each group.	HIGH 	Mish Tullar (Head of Corporate Strategy)	31/12/2022	Management Comments: The Steering Group TOR clarifies on the memberships and the interaction with the management and councillors. Internal Audit Comments: We reviewed the Steering Group TOR and noted that it clarifies its membership and interaction with management and Councillors.
2021/22. Environment	The SG should be formally minuted, and an action log created to record actions arising from meetings	HIGH 	Mish Tullar (Head of Corporate Strategy)	31/12/2022	Management Comments: This recommendation has been implemented and the SG is formally minuted. Internal Audit Comments: The Steering Group meetings are formally minuted to monitor actions arising from meetings.
2021/22. Environment	The SG should invite heads of service to share their service plans to the group annually, so that it can be sighted on the overarching activities of the Council	HIGH 	Mish Tullar (Head of Corporate Strategy)	31/12/2022	Management Comments: SG will receive annual reports (in April each year) highlighting relevant elements of the Business Plan and Service Plans that support Net Zero. Internal Audit Comments: We confirmed that an Annual Report would be introduced to identify the activities across Business and Service Plans to contribute to net zero targets.
2021/22. Environment	The ToR should be updated to reflect any changes the purpose of both the SG and the new	HIGH 	Mish Tullar (Head of	31/12/2022	Management Comments: The SG TOR has been updated to reflect the purpose, roles and responsibilities of the group.






	group, including roles and responsibilities are made clear.		Corporate Strategy)		<i>Internal Audit Comments: We reviewed the Steering Group TOR and noted that this information has been included.</i>
2021/22. Environment	Work is under way to provide more support from the Environmental Sustainability team to officers to make early assessments of the likely impact of proposed projects on the Council's carbon and biodiversity objectives. However, this would not be a detailed environmental impact assessment - as that would be overly costly and resource intensive.	MEDIUM 	Mish Tullar (Head of Corporate Strategy) (supported by Head of Law & Governance and the Executive Director of Development)	31/12/2022	Management Comments: Representatives from Environment Sustainability sit on the Asset Review Group and Development Review Board. <i>Internal Audit Comments: Representatives for the Environmental Sustainability now attend Asset Review Group and Development Group to ensure they are part of early assessments on the environmental impacts of proposed projects.</i>
2021/22. Environment	Biodiversity should be a standing agenda item at the Decarbonisation SG and a senior representative from the green and blue development team should attend the meetings.	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022	Management Comments: Biodiversity has been added as a standing agenda item at the SG. <i>Internal Audit Comments: It was confirmed that biodiversity is a standing agenda item at the Steering Group.</i>
2021/22. Environment	Lessons learnt from the wave 1 SHDF application rejection should be incorporated into the wave 2 bid. Consideration should be given to increase support in relation to tenant engagement to progress these projects.	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023	Management Comments: Lessons learnt from the wave 1 SHDF application has been incorporated into the wave 2 bid. Steps to increase support Tenant engagements has been considered. <i>Internal Audit Comments: It was confirmed that the recommendation had been completed and that lessons learnt from the 1SHDF application had been formally incorporated into the 2nd bid.</i>
2021/22. Environment	It should be decided by the Head of Finance whether the SG should have a formal role in reviewing options and making recommendations in relation to the spending of the Net Zero Transition Fund. If so, the SG should develop a prioritisation method for deciding how to spend these funds	HIGH 	Nigel Kennedy (Head of Financial Services)	28/02/2023 30/05/2023	Management Comments: This has been incorporated into the terms of reference for the NZTF and the NZSG. <i>Internal Audit Comments: We reviewed the terms of reference and noted that this was included within.</i>
2022/23. Sickness & Absence Management	The 'Management Guidance - Attendance Management' document should be updated to specify a precise timeframe for when return-to-work' interviews should be completed. For example, 'on the day of the employee's return' or 'before commencing any duties'	MEDIUM 	Justin Thorne (People Services Delivery Manager) Simon Edginton (Operational	31/01/2023	Management Comments: The Guide has been updated to specify the information in the recommendation. <i>Internal Audit Comments: We reviewed the updating Attendance Management - Managers Guide and noted that point 1.2 specifies that the return to work interview should be on the day of the employee's return.</i>

Manager (HR & Payroll))





2022/23. Sickness & Absence Management	The People Team should email all line managers to remind them of the expectation that return-to-work interviews are completed after each sickness absence episode on the day that the employee returns, and that records of the discussion should be held on iTrent	MEDIUM 	Justin Thorne (People Services Delivery Manager) Simon Edginton (Operational Manager (HR & Payroll))	31/01/2023	Management Comments: Line managers were emailed to remind them of expectations for completing and recording return to work interviews. Internal Audit Comments: We reviewed the email correspondence from the People Team to all line managers to inform them that the return-to-work interview must be conducted on the employee's first day back from absence. A link to the Return-to-Work Guidance document was circulated within this email.
2022/23. Sickness & Absence Management	The People Team or the HR Team should ascertain whether they are able to extract data from iTrent on the completion of return-to-work interviews for closed absences. This data should be reported for each department to the Head of Service	MEDIUM 	Justin Thorne (People Services Delivery Manager) Simon Edginton (Operational Manager (HR & Payroll))	31/01/2023	Management Comments: The People Team have investigated whether it can extract this data from iTrent but are unable to do so. Internal Audit Comments: We were informed that the People Team have investigated whether the required data from iTrent but the system does not have the ability to extract it.
2022/23. Sickness & Absence Management	All line managers should be sent a reminder email by the People Team that medical notes should be provided for any absence over seven working days, covering the entire period of absence and these should be attached to iTrent	MEDIUM 	Justin Thorne (People Services Delivery Manager)	31/01/2023	Management Comments: Line managers were emailed to remind them that medical notes should be provided for all sickness absences over seven working days. Internal Audit Comments: We reviewed the email correspondence from the People Team to all line managers to inform them that fit notes should be provided and attached to iTrent for absences over seven working days. A link to the Fit Notes Guidance document was circulated within this email.
2022/23. Sickness & Absence Management	The Management Guidance - Attendance Management document should be sent to all line managers by the Head of People highlighting the responsibilities of line managers, particularly around entering sickness absence information into iTrent. Other issues identified in Finding 1 and 2 could also be addressed through this communication and information on line managers not complying with this guidance should be escalated to heads of department.	MEDIUM 	Justin Thorne (People Services Delivery Manager)	31/01/2023	Management Comments: The People Team emailed all line managers a copy of the Attendance Management Guide emphasising the importance of complying with the recording of sickness absence information on iTrent. Internal Audit Comments: We reviewed the email correspondence from the People Team to all line managers and confirmed that the recommendation had been completed.

50

2022/23. NNDR & Business Rates Pooling	The Revenues team should be reminded by the Senior Revenues Officer in a minuted discussion or via email to ensure that the charity number is recorded on the occupier's diary note on Civica for those receiving charity relief. For the next quarter, the Senior Revenues Officer should review a sample of occupiers receiving charity relief to assess whether compliance has improved	MEDIUM 	Phil McGaskill (Revenues Manager)	31/01/2023	Management Comments: 100% of high-risk account reviewed - of 40 high risk cases reviewed - 30 passed review. 5 cases are having their liable party reviewed and another 5 are being asked to prove their charitable status. 25% of medium risk cases are being spot checked annually and 10% of low-risk cases are being spot checked annually. <i>Internal Audit Comments:</i> We reviewed the Checking List document and confirmed that all high risk cases had been reviewed and that further action had been taken on the 10 cases that did not pass the review.
2022/23. NNDR & Business Rates Pooling	The Revenues team should consider whether it would be appropriate for the Senior Revenues Officer to check all new applications for charitable relief discounts to assess whether the occupier is eligible. Alternatively, if this is considered too time-consuming due to the volume of discounts, guidance and training should be prepared for the Revenues team to outline eligibility criteria for charity relief.	MEDIUM 	Phil McGaskill (Revenues Manager)	31/01/2023	Management Comments: The Senior Revenues Officer is currently reviewing all charitable relief cases - further guidance and in-person training is due to commence in April 2023. <i>Internal Audit Comments:</i> This recommendation has been completed as the Senior Revenues Officer is reviewing all charitable relief cases until in-person training has been rolled out to staff.
2022/23. NNDR & Business Rates Pooling	The Revenue team's procedure notes should be updated with screenshots and instructions on how to complete the processes on Civica. These should be saved in a central folder to ensure they are accessible to staff.	MEDIUM 	Phil McGaskill (Revenues Manager)	31/01/2023	Management Comments: The Charitable Relief Procedure Notes have been for the Civica system. <i>Internal Audit Comments:</i> We reviewed the Charitable Relief Procedure Notes and confirmed that these had been updated for the Civica system.
2022/23. Income Generation	A spreadsheet/database should be set up between the Property & Asset Management team and the Income team with the following details: <ul style="list-style-type: none"> • The surveyor completing the change note should record the date that it was sent to the Property Information Officer • The Property Information Officer should record the date that the change note was issued to the Income team • The Income Officer should record the date that the change note was received and actioned, emailing the Property Information Officer when it has been actioned 	HIGH 	Chris Wood (Corporate Asset Manager) Neil Markham (Income Team Leader)	01/11/2022	Management Comments: The spreadsheet database has been implemented and is being used by the Property & Asset Management Team and the Income Team to record actions required <i>Internal Audit Comments:</i> We reviewed the Change Note Tracker which records any change notes received, with the dates and officer it was sent to and the date that it had been actioned. We confirmed that this was being actively used by both teams. A full reconciliation of commercial properties has been undertaken to check that tenants are being billed correctly.





	<ul style="list-style-type: none"> Once the email has been received, the surveyor should review the rent/billing details in Agresso and confirm that these align to the change in rent/new tenant, etc. 				
2022/23. Income Generation	At the monthly meetings between the Property & Asset Management team and the Income team, the spreadsheet/database should be reviewed to prompt action on any change notes that have not been actioned or where the surveyor has not confirmed that they have checked Agresso	HIGH 	Chris Wood (Corporate Asset Manager) Neil Markham (Income Team Leader)	15/10/2022	<p>Management Comments: The Change Note Tracker is in place and is being reviewed monthly.</p> <p><i>Internal Audit Comments:</i> The Change Note Tracker is reviewed at the monthly meeting to support any actions being addressed.</p>
2022/23. Income Generation	Clear processes should be established where a debt hits a certain threshold for the relevant surveyor to be contacted to support the development of a payment plan, using wording that protects the Council's position over the recovery of the debt. This should be implemented when the arrears reach £25k	HIGH 	Chris Wood (Corporate Asset Manager) Neil Markham (Income Team Leader)	01/11/2022	<p>Management Comments: Financial threshold is not agreed. Instead, the Incomes Team will flag to the Property & Asset Management Team any debtor which has not responded to an L7.</p> <p><i>Internal Audit Comments:</i> We reviewed an instance where the L7 non-response had been escalated to the Property & Asset Management Team to confirm this control had been implemented.</p>
2022/23. Income Generation	The Property & Asset Management team should maintain a log of all queries received from the Income team. These queries should be allocated to the relevant Team Leader who should record the date they responded to the query and whether it has been cleared	HIGH 	Chris Wood (Corporate Asset Manager) Neil Markham (Income Team Leader)	01/12/2022	<p>Management Comments: The Queries Log has been implemented to record and monitor queries raised by either team.</p> <p><i>Internal Audit Comments:</i> We reviewed the Queries Log and identified that the officer actions are allocated to and the date of completion are recorded.</p>
2022/23. Income Generation	The Corporate Asset Manager should review the log weekly to identify whether there are any overdue queries that have not been responded to. They should follow up with the officer that the query has been allocated to each week to obtain an explanation for the non-response. At a minimum, the Property & Asset Management team should send a holding response to the Income team to acknowledge the query and provide an indication of when a response will be provided	HIGH 	Chris Wood (Corporate Asset Manager) Neil Markham (Income Team Leader)	01/12/2022	<p>Management Comments: Checks of outstanding queries on the Queries Log is in place.</p> <p><i>Internal Audit Comments:</i> We noted that the Queries Log had been kept up-to-date and it was recorded when actions had been completed, indicating that there had been sufficient follow up and checks on the progress of actions.</p>
2022/23.	The Corporate Asset Manager and the Income Team Leader should have a minuted discussion on how the Income team can be better utilised	HIGH 	Chris Wood (Corporate Asset Manager)	09/03/2023	<p>Management Comments: The discussion was scheduled for 09/03/2023 following the training session between the two teams.</p>






53





Income Generation	in debt recovery for commercial property tenants. The Income team have resources available to support the debt recovery process, and recover debts across other services in the Council, so could be better used to reduce the level of arrears		Neil Markham (Income Team Leader)		Internal Audit Comments: We reviewed the email correspondence between the two teams that followed the training session and confirmed that discussions were held for identifying how the Income team can be better utilised in the debt recovery process. Process changes have been introduced to improve communication between the teams when tenants do not make payments of bills.
2022/23. Income Generation	The Property & Asset Management team should set rent review reminders into Uniform for stepped increases in rent so that, when the rent review report is run this will identify all tenancies where the rent should be increased. The Property & Asset Management team should then contact the Income team to remind them to implement the stepped rent increase in the billing.	MEDIUM 	Emma Gubbins (Corporate Asset Lead)	01/01/2023	Management Comments: Uniform does not easily accommodate this type of report accurately on the data. It is intended that the new system once procured will have this functionality. All stepped rents for the financial year have been identified and actioned. Incomes are also keeping any Change Note with a stepped rent in a separate file which they check regularly. Internal Audit Comments: We conformed that the stepped rent increases had been applied for the current financial year.
2022/23. Income Generation	A central database should be collated between the Property & Asset Management team and the Income team to reconcile each property UPRN to the Agresso Property ID. The Property & Asset Management team should refer to this database when completing a Change Note to ensure the Agresso Property ID is quoted on the document. Any future properties added to the Council's portfolio should be included on the spreadsheet with the UPRN and Agresso Property ID	MEDIUM 	Chris Wood (Corporate Asset Manager) Neil Markham (Income Team Leader)	01/03/2023	Management Comments: This has been implemented and is being utilised by both teams. The UPRN is taken from the reconciliation sheet. Internal Audit Comments: We reviewed the log that is shared between the teams and confirmed that this recommendation had been implemented.
2022/23. Income Generation	The Income team should hold a training session for all officers in the Property & Asset Management team to outline the expectations and requirements for the completion of change notes. This training session should be recorded so that any new officers joining the team can refer to it at a later date	MEDIUM 	Chris Wood (Corporate Asset Manager)	31/12/2023	Management Comments: This training session was undertaken on 08/03/23 but there were issues with the video recording. The guidance note has been issued and any new starters will be inducted on the process. Internal Audit Comments: We reviewed email correspondence summarising the session and a copy of the guidance note that has been prepared and confirmed this has been implemented.
2022/23. Income Generation	The Income team should create a Change Note guidance document to share with the Property & Asset Management team. This should signpost what information should be completed in each section and where the data can be obtained	MEDIUM 	Chris Wood (Corporate Asset Manager)	31/12/2023	Management Comments: The Change Note Guidance has been developed in line with the training session.







	from. For example, the Agresso Property ID will be available from the central database of commercial properties (see Recommendation 3b)				<i>Internal Audit Comments: We reviewed the Change Note Guidance and noted that this adequately supported clarity on how to complete the form.</i>
2022/23. Income Generation	Following the training session, the Income team should monitor the quality of completion of change notes and report back to the Corporate Asset Manager and the Senior Estates Surveyor at the monthly meeting, identifying areas that are completed poorly or not at all.	MEDIUM 	Chris Wood (Corporate Asset Manager)	15/10/2022	Management Comments: The effectiveness of the processes following the training session are being monitored on an ongoing basis and will continue to be monitored going forward. <i>Internal Audit Comments: We confirmed that there is ongoing monitoring of the process through the Change Note Tracker and Queries Log, and through monthly meetings between the teams.</i>



RECOMMENDATIONS: IN PROGRESS

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22. Environment	Progress to document further costing detail for the CMP should be made It would be useful to compile these into one document to try and get an overview of what the realistic costs (money and time), and future benefits of each of the actions are. From our benchmarking we noted that the City of Edinburgh Council has taken a useful approach that the Council may wish to emulate. It codes its actions (resource secured; costs known; costs unknown) and includes a full list of potential funding streams. It also indicates the level of staff time as a resource.	MEDIUM 	Nigel Kennedy (Head of Financial Services) with support from Environment Sustainability and Corporate Property	28/02/2023 30/09/2023	Management Comments: Additional time is required to provide updated costings to the CMP. Staff vacancies in the Environmental Sustainability Team have caused the delay in implementing this to be longer than anticipated <i>Internal Audit Comments: We will follow up on this recommendation for the next Audit Committee</i>
2021/22 Environment	Discussions between the Environmental Sustainability (ES) team and relevant heads of service across the Council should be held to assign action owners to the actions set out in the plans. Where action requires joint action owners all involved should be noted however, one action owner should take responsibility for progressing and reporting on the action to the SG	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023	Management Comments: Significant progress has been made with a newly developed master plan of actions and reconstituted Steering Group. We will build on this as a next step. <i>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee</i>
2021/22 Environment	Quarterly reports on the progress of the NZOAP and CMP should be made to the SG by the action owners.	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023	Management Comments: Significant progress has been made. This will be strengthened at NZSG meetings with further work needed on assigning action owners. <i>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.</i>
2021/22 Environment	The SG should maintain a log of all related external funding received and applied for in relation to net zero carbon activities.	HIGH 	Mish Tullar (Head of Corporate Strategy)	28/02/2023 30/06/2023	Management Comments: A log is being developed for all external funding for net zero activities. This action is in progress. <i>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.</i>
2021/22.	The SG should receive regular finance reports covering a high level overview of Council	HIGH	Nigel Kennedy (Head of	28/02/2023	Management Comments: The timing of the implementation of this action is dependent on the SG developing a log of all related



Environment	budget commitments to CMP actions, related external funding received and current bids for external funding, and the Net Zero Transition Fund		Financial Services)	30/09/2023	external funding received and applied for in relation to net zero carbon activities. An overview of budget commitments are provided to the NZSG, but full costings of CMP actions are not known and a funding log has not been produced. <i>Internal Audit Comments: We will follow up on this recommendation for the next Audit Committee</i>	
2021/22 Environment	The net zero target date should be consistently and clearly articulated in all corporate documents.		Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023	Management Comments: This is in progress and documents are being updated accordingly. <i>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.</i>	
2021/22. Environment	Action plans resulting from corporate documents should ensure alignment with the NZOAP/CMP as far as possible. For example, we noted that an action plan for the Asset Management Strategy is currently being developed, and it would be beneficial to ensure that actions detailed in this are aligned to those in the CMP.		Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023	Management Comments: This is in progress. The Steering Group will review in May to assess progress. <i>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.</i>	
56	2021/22. Environment	The Council should review its governance arrangements and identify a feasible solution to ensure that decisions taken by the Development Board, Housing Supply Programme Group, ODG and CMT do not contravene the opinions of the SG in relation to achieving net zero carbon by 2030. Where activities are geared towards the zero carbon Oxford by 2040 as opposed to the net zero carbon Council 2030 target, it should be made clear that this is the case.		Tom Bridgman (Executive Director of Development)	31/12/2022 30/06/2023	Management Comments: Action in progress to explicitly identify whether proposals comply with the Council's policies and commitments relating to carbon and the environment at all stages of the project process (Project Idea / Project Initiation / Business Case). There will be a requirement for project proposals to highlight the net impact towards reaching zero carbon emissions by 2030. Associated guidance will be built into the project documentation from the outset to support project managers. This approach will make all governance and decision making groups and Boards aware of the environmental impact of project related decisions. <i>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.</i>
2021/22. Environment	Template proposal documents (PID and business case) should specifically ask about the impact on the net zero carbon target and biodiversity considerations. The Council may wish to implement a Carbon Impact Assessment process in proposals - there is scope to expand the appendices requirement to the template for the business cases (which requires, for instance, a Privacy Impact Assessment) to		Tom Bridgman (Executive Director of Development)	31/12/2022 30/06/2023	Management Comments: In addition to actions identified above in 4.1, work is in progress to update project forms to incorporate the suggested check box approach in order to confirm compliance with related policy and commitments. <i>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.</i>	




	include such an assessment. If this would place too much burden on staff and the ES team, the Council could consider whether at a minimum, the templates above could provide a check box to confirm that delivery of the project in question would not knowingly impede or reverse the net zero carbon or biodiversity targets.				
2021/22. Environment	The prioritisation matrix for capital projects should be updated to include positive weightings for net zero carbon outcomes and/or penalise projects that are detrimental to this agenda.	MEDIUM 	Tom Bridgman (Executive Director of Development)	28/02/2023 30/06/2023	Management Comments: The prioritisation process for capital projects is currently being reviewed better reflect a balance across corporate priorities, with the gateway process being updated to monitor from an early stage whether projects are on track to meet required standards around environmental impacts. Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.
57 2021/22. Environment	The principle of taking further action to improve Environmental Impact Assessments in Cabinet reports is agreed. Dedicated officer support is provided through the Environmental Sustainability team to deliver this. How the Cabinet report template is structured and decisions on the wording of guidance on EIAs will need further consideration.	MEDIUM 	Mish Tullar (Head of Corporate Strategy) (supported by Head of Law & Governance and the Executive Director of Development)	30/12/2022 30/04/2023	Management Comments: Updates to Project Idea template, Project Initiation Document undertaken. Re-working of the guidance for cabinet report authors is underway and a new version being created for business case authors. Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.
2021/22. Environment	It is recommended that the Council upgrades the GIS system and ensures there are IT staff able to support the Council-wide use of the system	MEDIUM 	Helen Bishop (Head of Business Improvement)	31/12/2022 30/06/2023	Management Comments: Procurement of the new system has been completed. Awaiting final approval from Law & Governance to award the contract. Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.
2021/22. Environment	The Head of Environmental Quality Team is provided with the necessary resources to help her continue the work she has started in mapping out the Council's land and biodiversity space and options	MEDIUM 	Nigel Kennedy (Head of Financial Services) (supported by Head of Corporate Strategy and	28/02/2023 30/09/2023	Management Comments: This recommendation is In progress and a biodiversity strategy is being developed which will consider options for Council land. Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.



			Head of Corporate Property)		
2021/22. Environment	The Council should continue to prioritise implementing up to date asset management systems	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022 31/12/2023	Management Comments: Dependent on Agresso upgrade due in October. Project is just starting. Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.
2021/22. Environment	The Council should undertake a skills audit and analyse the results to identify key training needs, and consider online carbon literacy and biodiversity training for all staff	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023	Management Comments: Carbon literacy training is being developed. Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.
2021/22. Environment	Recruitment to roles that intersect with the ES team should be discussed with relevant staff and clarity over roles and responsibilities and the interface with ES should be detailed prior to recruitment. The Council should be mindful of any potential disparities in grades.	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023	Management Comments: Discussions are ongoing around recruitment to roles in the ES Team and ensuring that there is clarity of roles. Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.
2021/22. Environment	The Council should consider how to mitigate against the risk of over reliance on specific staff members by training other staff to undertake tasks (for example, in relation to emissions reporting)	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023	Management Comments: Discussions are ongoing around developing more resilience in the team and limiting reliance on specific staff members. Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.
2021/22. Environment	The Council should learn lessons from tenant engagement on the retrofitting agenda so far, and where common themes are identified (in relation to tenants halting the process) these should be analysed and discussed further with tenants at the outset of the process. This may require more resource from the tenant management/liaison officers	MEDIUM 	Nerys Parry (Head of Housing)	31/12/2022 30/05/2023	Management Comments: The current Head of Housing was not in post when the report was finalised and was not aware of this recommendation. Therefore, it will be included in their workplan going forward. Internal Audit Comments: We will follow up on this recommendation again for the next Audit Committee.
2022/23. Income Generation	The Property & Asset Management team and the Income team should complete an immediate reconciliation of the entire commercial property portfolio to confirm that rent is being	HIGH 	Emma Gubbins (Corporate Asset Lead) Neil Markham	01/11/2022 31/03/2023	Management Comments: All charges being raised by Agresso are now correct. Pulling the information from Uniform is still proving challenging, so a manual pull of the information has been

	charged/billed correctly for all commercial properties.		(Income Team Leader)		undertaken and a check is underway to confirm all of the charges are within Agresso. <i>Internal Audit Comments: We will continue to follow this recommendation up as it falls due.</i>
2022/23. Income Generation	We understand that the Council are considering procuring a new asset management system therefore, it should be investigated whether a new system could interface directly with Agresso to reconcile the rent billed to tenants with the property management database.	HIGH 	Emma Gubbins (Corporate Asset Lead) Malcolm Peek (Property Services Manager)	01/01/2023 31/03/2024	Management Comments: This project has been paused until a cloud based Agresso has been procured, it is likely the tender for the Asset Management System will not be progressed for 6-12 months. <i>Internal Audit Comments: We will continue to follow this recommendation up as it falls due.</i>
2022/23. Income Generation	In accordance with Recommendations 1c and 1d an immediate reconciliation should be completed between Uniform and Agresso and stored in shared folder between the Property & Asset Management team and the Income team. At a minimum the information that should be reconciled is: <ul style="list-style-type: none">• Pre-VAT annualised rent charge to the tenant• Periodic (ie monthly, quarterly, half-yearly or annually) bill charged to the tenant depending on the lease agreement• Frequency of billing per Agresso and Uniform• Tenant/customer for each property. The Property & Asset Management team and the Income team should then undertake a quarterly check between subscriptions on Agresso and the asset management database prior to billing to identify any variances between the two systems which should be amended as identified.	HIGH 	Emma Gubbins (Corporate Asset Lead) Neil Markham (Income Team Leader)	01/11/2022 30/05/2023	Management Comments: The reconciliation will be completed as part of the quarterly check on billing that will take place in advance of the June quarter day. <i>Internal Audit Comments: We will continue to follow this recommendation up as it falls due.</i>

RECOMMENDATIONS: OVERDUE


AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22. Private Rented Sector	There should be an automated process where the PRS team are alerted when the tenant is no longer residing within the property prior to reaching the end of their tenancy agreement term.	MEDIUM 	James Pickering (Welfare Reform Manager)	30/06/2022 31/12/2022 30/06/2023	<p>Management Comments: We are currently reviewing our internal and external processes to ensure a more automated approach. For example, QL tasks for tenancy review on annual basis, investigation council tax prompts to provide further assurance and developing our QL actions to help identify and report on tenancies coming to an end.</p> <p>Internal Audit Comments: This action is ongoing for the PRS Team and will be followed up for future Audit Committees. There has been progress on this action and work is ongoing with IT to develop automated processes.</p>
2021/22. Project Management	The PMO Team should provide refresher training or arrange a workshop to inform staff of the reporting requirements including variance analysis on the project (see finding 3 for further details)	MEDIUM 	James Marriot (PMO Lead)	31/07/2022 31/12/2022 30/09/2023	<p>Management Comments: Training slides have been developed for the project process which includes reporting requirements, and had been piloted with the Regeneration Team. We have updated roles and responsibilities document for Project Teams which has been approved by the Development Board and uploaded onto the intranet. The corporate monitoring and reporting arrangements for projects have been reviewed and by the Change Team with the aim of developing a standardised approach with the single corporate performance database. Therefore, following these changes, there will be a wider roll-out of training to project managers to address new project documentation requirements for CDM and environmental considerations, and on the new corporate approach. A Communications Strategy for the roll-out of training is being discussed to include use of Connected Council and an initial Let's Talk session to reach a wide cross section of staff before rolling out further sessions.</p> <p>Internal Audit Comments: Considerable activity has been taken towards the implementation of the training, however, training is yet to be rolled out to project managers. We will continue to follow this recommendation up as it falls due. However, we note that the delay in training roll-out has been driven by the desire to incorporate corporate monitoring and reporting arrangements which are being developed.</p>

2021/22. Project Management	The onus should be placed on the Project Managers to review variances and ask questions where they are unsure on how to narrate these.	MEDIUM 	James Marriot (PMO Lead)	31/07/2022 31/12/2022 30/09/2023	<p>Management Comments: Messaging has been included in monthly project updates to project managers to emphasise the importance of accurate financial forecasting. Updated roles and responsibilities document for Project Teams have been approved by the Development Board to ensure the responsibilities are clear. There has been improved engagement with forecasting in Q3 monitoring, with 49 individual projects reporting a variance, and reporting a significant overall variance in-year. There has also been improved engagement around forecasting and budget profiling which has fed into budget setting process for 2023/24. There is further action on developing guidance on variance reporting via the wider planned training sessions.</p> <p>Internal Audit Comments: Considerable work has been done to place the onus of variance monitoring on project managers but we will continue to monitor the additional guidance to project managers on variance reporting in the training sessions.</p>
61 2021/22. Project Management	To formalise and better promote a lesson learnt process, which involves the PMO Team to report the lessons learnt log to the Development Review Group on a quarterly basis. The PMO Team should consolidate the lessons learnt into a report and distribute to Project Managers for wider learning. The Development Review Group should monitor the lessons learnt and ensure that actions are taken to mitigate the issues from occurring in the future	MEDIUM 	James Marriot (PMO Lead)	31/07/2022 31/12/2022 30/09/2023	<p>Management Comments: Although an on-line lessons learnt log is still not widely used, there are on-going examples of project managers coming forward in other ways, such as through workshops, to share examples of lessons learned, and knowledge around best practice. These examples of improved knowledge sharing are taking place through the general project update and governance processes. The project closure process is also now better embedded across the Council. This approach for DRG to oversee lessons learned monitoring has yet to be formalised as per the action point.</p> <p>Internal Audit Comments: There has been informal work towards consolidating lessons learnt and sharing best practice between project managers, but the monitoring of lessons learnt by the Development Review Group has not been formalised and an online lessons learnt log has not been set up. We will continue to follow this recommendation up as it falls due.</p>
2021/22. Project Management	To amend the lessons learnt log to include an action, a responsible Officer, and a date for the completion of actions where applicable for monitoring purposes.	MEDIUM 	James Marriot (PMO Lead)	31/07/2022 31/03/2023 30/09/2023	<p>Management Comments: Specific actions are emerging from project closure reports are being reported to Development Board, together with identified responsible officers. There is still an action point around capturing these actions in a corporate log.</p> <p>Internal Audit Comments: We confirmed that project closure reports are being reported to the Development Board and actions are allocated appropriately, however these have not been consolidated into a central log.</p>

<p>2021/22. Project Management</p>	<p>The PMO Team should provide refresher training or arrange a workshop to inform staff of reporting requirements</p>	<p>MEDIUM </p>	<p>James Marriot (PMO Lead)</p>	<p>31/07/2022 31/12/2022 30/09/2023</p>	<p>Management Comments: Training will signpost the lessons learned process but has yet to be provided. Internal Audit Comments: Training slides have been developed but have not yet been rolled out.</p>
<p>2021/22. Project Management</p>	<p>The PMO Team should design a training session or a workshop which demonstrates how Smartsheets, the Council’s main risk register, and the lessons learnt web-form should be completed and monitored. Refresher training should be aimed at existing and new staff who complete work for the Capital projects. Training resources should be uploaded onto the Council’s intranet for staff to revisit and which should include examples of best practice for guidance.</p>	<p>MEDIUM </p>	<p>James Marriot (PMO Lead)</p>	<p>31/07/2022 31/12/2022 30/09/2023</p>	<p>Management Comments: Training material has been piloted but has to be rolled out pending some expected process changes. Initial training will be sign post the improved guidance in place on the intranet and clarify reporting requirements and expectations. Internal Audit Comments: Training slides have been developed but have not yet been rolled out.</p>

RECOMMENDATIONS: MOVED TO LOW

These recommendations have been moved from High to Low as progress has been made against the recommendation which has reduced the risk.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22. Environment	Once the actions from the NZOAP/CMP have been updated with action owners and timelines (per Finding 1), progress reports on these actions should be reported on a quarterly basis into the group. Delays or blockages on these actions should be reported on to a relevant Cabinet scrutiny group (if the membership of the SG is not expanded to include Executive Directors, the CEO and Members)		Mish Tullar (Head of Corporate Strategy)	31/12/2022	<p>Management Comments: This is linked to 1.2 and 13 above. The updated master plan is going to scrutiny on a regular basis starting in March 2023.</p> <p>Internal Audit Comments: <i>There has been considerable action taken to ensure the masterplan is overseen by the Cabinet Scrutiny Group. As the masterplan has been updated and is scheduled to be taken to the Scrutiny Group from March 2023, we have reduced this to a Low risk.</i></p>

FOR MORE INFORMATION:**GREG RUBINS**

+44 (0)238 088 1892
Greg.Rubins@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.

© April 2023 BDO LLP. All rights reserved.

www.bdo.co.uk

This page is intentionally left blank