



**INTERNAL AUDIT FOLLOW UP
OF RECOMMENDATIONS REPORT**

 OXFORD CITY COUNCIL

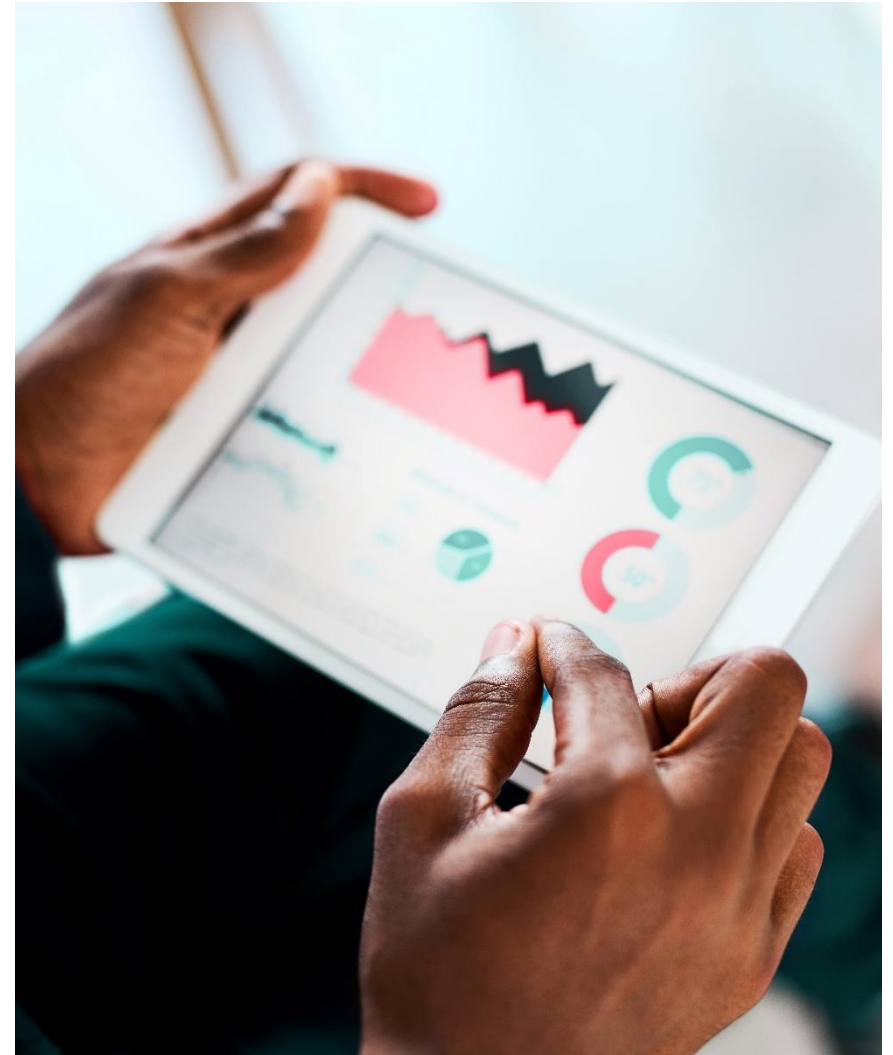
2023/2024

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SUMMARY

2023/2024	Total Recs to follow up this Qtr (July 23)	H		M		Complete		In progress		Overdue	
		H	M	H	M	H	M	H	M	H	M
Private Rented Sector	1		1			-	1	-	-	-	-
Environment	14	1	13				4	1	7		2
Total	15	1	14			-	5	1	7	-	2

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2023/20243	Total Recs to follow up this Qtr (July 23)	H		M		Complete		In Progress		Overdue	
		H	M	H	M	H	M	H	M	H	M
Change Programme	1	-	1			-	1	-	-	-	-
Housing Rents	2	-	2			-	2	-	-	-	-
Income Generation	2	2				2	-	-	-	-	-
Total	5	2	3			2	3	-	-	-	-

SUMMARY

2021/2022

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2023/2024.

- ▶ Five medium recommendations (Private Rented Sector and Environment) have been successfully implemented by the Council
- ▶ 10 recommendations comprising of 9 medium and one high recommendation (Environment) are incomplete of which two medium recommendations are overdue as they have been issued more than two revised due dates.

2022/2023

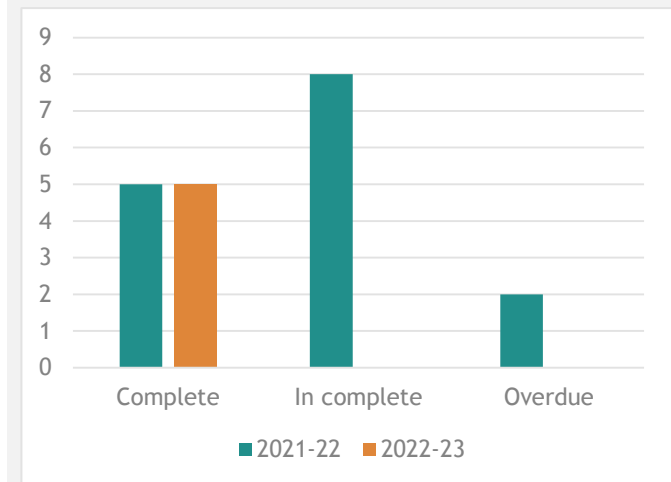
38 Please find below a summary of the status of implementation of recommendations arising from reports issued in 2023/2024.

- ▶ Two high level recommendations for the Income generation audit have been implemented and three medium recommendations have been implemented (Housing Rents and Change Programme).




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 20 recommendations due for July 2023 Audit Committee.



RECOMMENDATIONS: COMPLETE

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 	Placement and Procurement Team leader	30/06/2022 31/12/2022 30/06/2023	Management Comments: We now have automated reports in place informing us when a tenancy is due to end as we have automatically been notified TT is moving on (offered social tenancy for example) and automated reports generated annually to allow targeted end of tenure checks. This then enables us to contact LL / TT and complete relevant actions associated. <i>Internal Audit Comments: The recommendation has been duly implemented</i>
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 	Head of Business Improvement	31/12/2022 30/06/2023	Management Comments: Procurement of the new system has been completed. The GIS system upgrade went live earlier this month. This recommendation is therefore closed. <i>Internal Audit Comments: We have reviewed the evidence and can confirm that the recommendation has been implemented</i>
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 	Head of Housing & Homelessness	30/11/2022 30/06/2023	Management Comments: 1. Lessons learned from previous retrofit work such as Lad 1B have been incorporated into a comms plan for the current project (SHDF). 2. Letters are being drafted with input across departments to ensure that the messaging reflects all areas involved. The previous approach to comms has been reviewed and a new approach to retrofit developed focused on the benefits for residents. Disruption will be explained to tenants from an early stage and tenants worked with to reduce any inconvenience. 3. The Property Energy team is also bringing experience from other Councils/ Housing Associations and incorporating lessons learned on other retrofit projects into the delivery of SHDF and future Retrofit Projects. 4. Previous funding rounds required tenants to share financial information which the current funding does not so this will likely reduce resistance to works. Cost of living in all likelihood will have impact <i>Internal Audit Comments: We have reviewed the steps taken by</i>

the Council and can confirm that the recommendation has now been completed.

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 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.	MEDIUM 	Executive Director of Development	31/12/2022 30/06/2023	<p>Management Comments: The process is outlined on the intranet on the Ideas and Proposals page which forms part of Projects and Governance. On this ideas and proposals page you will find the updated PID document which now includes more questions on the carbon and environmental considerations. There is also a link to the updated guidance document "Carbon and Environmental Considerations in Projects".</p> <p>Internal Audit Comments: We have reviewed the respective intranet links provided and can confirm that this recommendation has been completed.</p>
04 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	<p>Management Comments: Recent changes in the Environment Sustainability has led to outsourcing of some key functions, which will improve resilience. More staff are being trained to use the software to support the energy bureau function, where there was a lack of resilience previously.</p> <p>Internal Audit Comments: We have reviewed the evidence and can confirm that it has been completed..</p>
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 charged/billed correctly for all commercial properties.	HIGH 	Emma Gubbins (Corporate Asset Lead) Neil Markham (Income Team Leader)	01/11/2022 31/03/2023	<p>Management Comments: All charges being raised by Agresso are now correct. Charges are confirmed to be in Agresso. Retail Price Index increases were not picked up on the Uniform system.</p> <p>Internal Audit Comments: We have reviewed the evidence and can confirm that it has been completed.</p>
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	HIGH 	Emma Gubbins (Corporate Asset Lead) Neil Markham (Income Team Leader)	01/11/2022 30/05/2023	<p>Management Comments: The reconciliation has been completed as part of the quarterly check on billing that takes place in advance of the June quarter day.</p> <p>Internal Audit Comments: We have received the reconciliation spreadsheet prepared by the Council and can confirm that the</p>




should be reconciled is:

- 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.





recommendation has been completed





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2022/23. Change Programme	The Action Log for the Change Board should be amended to include revised implementation dates when actions have not been completed by their due date, explanations where actions are overdue and the actual completion dates of ongoing actions.	MEDIUM 	Senior Business Analyst	30/04/2023	<p>Management Comments: There are now columns for Due Date, Revised Due Date and Task Completion Date, alongside the status and comments. These changes were made within a day or so of the final audit recommendations report being received. Actions relating to Organisational Change Board were reviewed at its last meeting of 16/05/2023. Communities Change Board reviewed the actions when it sat earlier today (30/05/2023).</p> <p>Internal Audit Comments: We reviewed the action log and confirm it has been updated to include due dates, revised due dates, task completion dates and status updates. The action log is reviewed during the Change Board meetings and is continuously updated. We confirm this recommendation is complete</p>
2022/23. Housing Rents	There should be a segregation of duties between clearing the suspense account and its subsequent approval.	MEDIUM 	Income Manager - Financial Services	31/05/2023	<p>Management Comments: Please see attached document which provides details and authorisation of the Suspense Account Transfers</p> <p>Internal Audit Comments: We reviewed the QL systems suspense account transfers spreadsheet and confirmed that the clearing of suspense accounts was done with a segregation of duties. We therefore confirm that this recommendation is complete.</p>
2022/23. Housing Rents	The Council should ensure that a segregation of duties is in place for Housing Stock Reconciliations where there is a separate person authorising the reconciliation.	MEDIUM 	Senior Management Accountant	31/05/2023	<p>Management Comments: As of January, the stock rec is reviewed and signed off my manager.</p> <p>Internal Audit Comments: We reviewed the stock reconciliation</p>



spreadsheet provided and confirmed that the stock was reconciled and reviewed by a segregation of duties. We therefore confirm that this recommendation is complete.

RECOMMENDATIONS: IN PROGRESS

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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 30/09/2023	Management Comments: Work is in progress to further refine the master plan. A comprehensive list of actions has been agreed. CMT has agreed some amendments to improve its use across the Council including ensuring relevant teams are assigned to actions and to ensure alignment with other corporate documents. Propose due date of 30 September 2023. <i>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee</i>
43 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 30/09/2023	Management Comments: Work is in progress to further refine the master plan. A comprehensive list of actions has been agreed. CMT has agreed some amendments to improve its use across the Council including ensuring relevant teams are assigned to actions and to ensure alignment with other corporate documents. Propose due date of 30 September 2023. <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 30/09/2023	Management Comments: This is underway, delayed due to vacancies in the team.. Propose due date of 30 September 2023 <i>Internal Audit Comments: We will continue to 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.	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023 30/09/2023	Management Comments: Work is in progress to further refine the master plan. A comprehensive list of actions has been agreed. CMT has agreed some amendments to improve its use across the Council including ensuring relevant teams are assigned to actions and to ensure alignment with other corporate documents. Propose due date of 30 September 2023. <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.	MEDIUM 	Mish Tullar (Head of Corporate Strategy)	31/12/2022 30/06/2023 30/09/2023	Management Comments: Work is in progress to further refine the master plan. A comprehensive list of actions has been agreed. CMT has agreed some amendments to improve its use across the Council including ensuring relevant teams are assigned to actions and to ensure alignment with other corporate documents. Propose due date of 30 September 2023. Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.
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 30/09/2023	Management Comments: Internal Audit Comments: The ES team have regarded this recommendation as complete however this action will remain open until supporting evidence has been provided to support this recommendation. Therefore, this will be followed up on 30 September 2023
44 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 1/01/2024	Management Comments: Carbon literacy training has been delayed due to staff vacancies in the team and necessary prioritisation of other work." Due date of 1 Jan 2024 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 30/09/2023	Management Comments: There are a number of vacancies that have been advertised for the ES team these were discussed with relevant staffs and roles and responsibilities are now more clearly defined. However, we have not evidenced the plans Internal Audit Comments: Although vacancies have been advertised for the ES team we were unable to evidence the discussions undertaken and therefore this action will remain open until we can evidence the completion of this action

RECOMMENDATIONS: OVERDUE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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.	MEDIUM 	Executive Director of Development	31/12/2022 30/06/2023 31/12/2023	<p>Management Comments: We are progressing this action and further discussions are scheduled within the Net Zero Steering Group. This is about ensuring decisions taken by the development board, housing supply and ODG do not contravene the SG. There are further discussions within the Net Zero SG meeting wc 24 July 2023.</p> <p>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.</p>
45 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 	Executive Director of Development	28/02/2023 30/06/2023 31/12/2023	<p>Management Comments: We haven't used a prioritisation matrix for our capital schemes for a number of years now. Each project is currently considered on its individual merits by Development Board based on the strength of its business case, before being put forward to members in an individual Cabinet report if approved.</p> <p>Our proposal is to introduce a scoring system as individual projects come through that favourably weights positive carbon and environmental impacts, with projects needing to meet a minimum score to proceed. I have amended the deadline on this action to reflect the time we will need to progress.</p> <p>Internal Audit Comments: We will continue to follow up on this recommendation for the next Audit Committee.</p>

FOR MORE INFORMATION:**GREG RUBINS**

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

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