



**INTERNAL AUDIT FOLLOW UP
OF RECOMMENDATIONS REPORT**

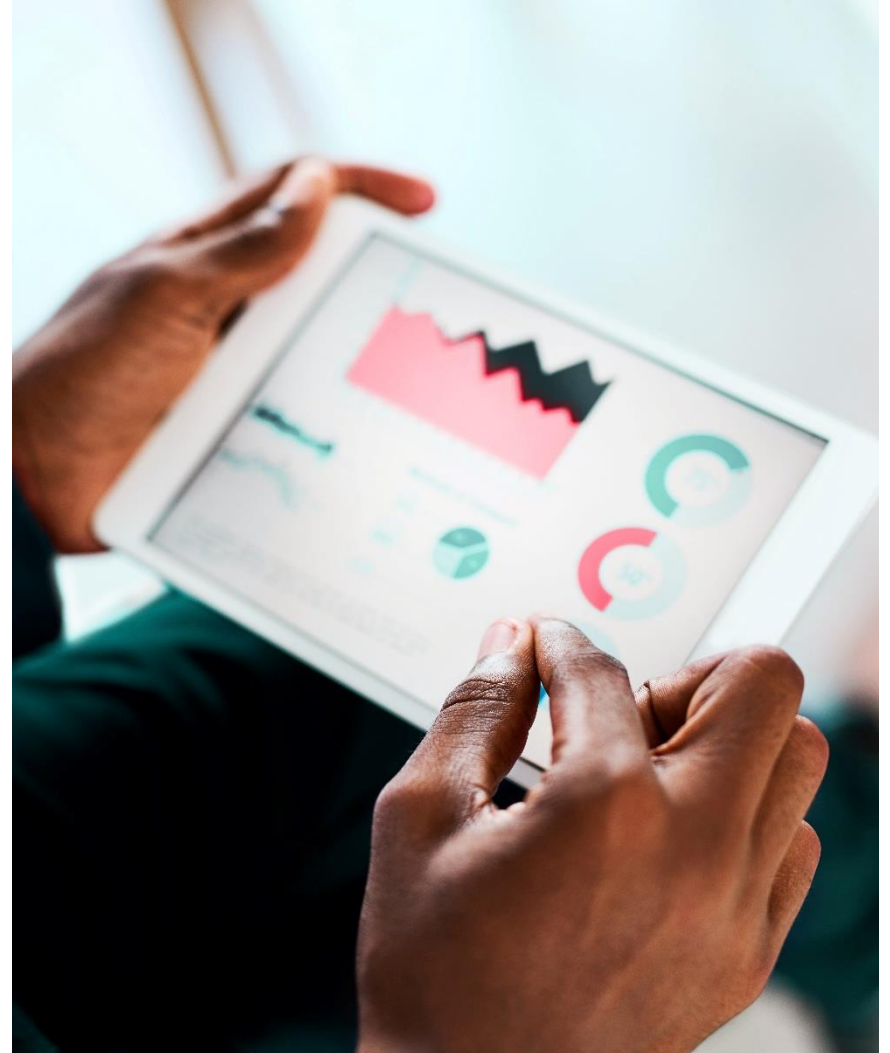
25 OXFORD CITY COUNCIL
2023/2024

IDEAS | PEOPLE | TRUST

IBDO

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SUMMARY

| 2023/2024 | Total Recs to follow up Sept 23 | H | M | Complete | | Incomplete | |
|---|---------------------------------|----------|----------|----------|----------|------------|----------|
| | | | | H | M | H | M |
| Project Management | 6 | - | 6 | - | 6 | - | - |
| Business Continuity & Disaster Recovery | 1 | - | 1 | - | - | - | 1 |
| Total | 7 | - | 7 | - | 6 | - | 1 |

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| 2023/20243 | Total Recs to follow up Sept 23 | H | M | Complete | | Incomplete | |
|-------------------------|---------------------------------|----------|----------|----------|----------|------------|----------|
| | | | | H | M | H | M |
| Change Programme | 2 | - | 2 | - | - | - | 2 |
| Housing Rents | 1 | - | 1 | - | - | - | 1 |
| Enforcement Restructure | 2 | - | 2 | - | 2 | - | - |
| Total | 5 | - | 5 | - | 2 | - | 3 |

SUMMARY

2021/2022

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

- ▶ Six medium recommendations (Project Management) have been successfully implemented by the Council
- ▶ One medium recommendation is incomplete and have been issued more than two revised due dates (Business Continuity and Disaster Recovery).

2022/2023

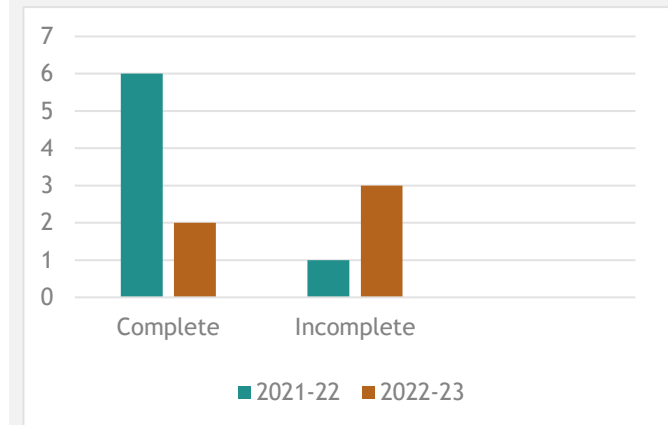
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2023/2024.

- ▶ Two medium recommendations for Enforcement Restructure have been successfully implemented
- ▶ Three medium recommendations (Change Programme and Housing Rents) remain incomplete and have been issued with revised due dates. These recommendations were due for completion in July 2023. We have received management updates indicating that these recommendations are now substantially complete. While we are satisfied with the responses received, we will close these recommendations once we have received evidence to support their completion.





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 12 recommendations due for September 2023 Audit Committee.






RECOMMENDATIONS: COMPLETE

| AUDIT | ACTIONS AGREED | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|--------------------------------|--|---|---------------------|--|---|
| 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  | PMO Lead | 31/07/2022 31/12/2022 30/09/2023 | Management Comments: The PMO Team have provided refresher training on Capital Projects which outlines the reporting requirements including variance analysis. Training sessions began in March 2023 with sessions provided on a monthly basis. Internal Audit Comments: We reviewed the training slides and deem this recommendation as complete. |
| 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  | PMO Lead | 31/07/2022 31/12/2022 30/09/2023 | Management Comments: Smartsheet issues an automated update to Project Managers to remind them to provide an update to the CMT/Development Board on the progress. The message states that Project Managers must 'check the forecast spend is up to date, and raise any queries' with the Management Accountant. Internal Audit Comments: We reviewed the Smartsheet update and confirm this recommendation is complete. |
| 2021/22. Project Management | To formalise and better promote a lessons 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  | PMO Lead | 31/07/2022 31/12/2022 30/09/2023 | Management Comments: The lessons Learnt log sheet was shared with the Development Review Group in June 2023. The minutes display that lessons learnt are monitored and actions are identified to mitigate issues. Internal Audit Comments: We reviewed the minutes of the Development Review Group and deem this recommendation as complete. |
| 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  | PMO Lead | 31/07/2022 31/12/2022 30/09/2023 | Management Comments: The lessons Learnt log has been updated to include action, responsible Officer and progress update. Internal Audit Comments: We reviewed the Lessons Learnt Log and confirm this recommendation is complete. |

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| | | | | | |
|--|---|---|---|---|---|
| <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>PMO Lead</p> | <p>31/07/2022 31/12/2022 30/09/2023</p> | <p>Management Comments: Refresher training courses has been provided which highlights the lessons learned on reporting. The Council have a lessons learned and project closure process guidance available on the intranet for staff to review. Internal Audit Comments: Review of the training slides and guidance documents confirm this recommendation is complete.</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>PMO Lead</p> | <p>31/07/2022 31/12/2022 30/09/2023</p> | <p>Management Comments: On the Councils intranet, guidance documents are available on a series of topics related to PMO, including Smartsheet guidance. Internal Audit Comments: Review of the guidance documents confirm this recommendation is complete.</p> |
| <p>2022/23 Enforcement Restructure</p> | <p>To assist informed operational decisions the Regulatory Services & Community Safety service KPIs Smartsheet report should be verified to ensure that it holds the correct data. In addition including an ‘actual year to date’ column will establish how close the KPI is to achieving its annual target; which can then be monitored throughout the year.</p> | <p>Medium </p> | <p>Head of Regulatory Services and Community Safety</p> | <p>30/04/2023</p> | <p>Management Comments: The Smartsheet where KPIs are reported on has been updated to include the ‘actual year to date’ and an ‘actual month to date’ reporting column. This will be used to establish how close the KPI is to achieving the annual target. Internal Audit Comments: Review of the Smartsheet documents confirm this recommendation is complete.</p> |
| <p>2022/23 Enforcement Restructure</p> | <p>a) The corporate KPI procedures should be updated to reflect the current target, then shared with relevant members of the team. b) Other team members should be trained to run the relevant reports and calculate the KPI.</p> | <p>Medium </p> | <p>Head of Regulatory Services and Community Safety</p> | <p>30/04/2023</p> | <p>Management Comments: A procedure has been created and placed on the Teams channel used by Team Managers and PLOs within relevant teams. The Team has confirmed that training on how to produce the data for the KPIs was provided, officers are able to run Power Bi system reports post the procedure/training. Internal Audit Comments: A review of the procedure notes and confirmation of training received by staff confirms this recommendation is complete.</p> |

RECOMMENDATIONS: IN PROGRESS

| AUDIT | ACTIONS AGREED | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|---|---|--|--|--|---|
| 2021/22. Business Continuity & Disaster Recovery | Management should look to arrange a full end-to-end disaster recovery test on one or more business systems with SCC on a regular (annual) basis, in order to ensure that arrangements are feasible and can be effectively relied upon. This should be clearly documented within the disaster recovery plan. | Medium  | Chief Technology and Information Officer | 30/04/2022 30/04/2023 31/12/2023 | Management Comments: The Team are in the process of identifying the servers in scope are due to carry out the Disaster Recovery test in September 2023. Internal Audit Comments: We have revised the due date for this recommendation and will follow up for the next Audit Committee. |
| 2022/23 Housing Rents | The Council should ensure a robust policy is in place in cases of succession of tenancies, clear guidelines should be established on this including an inspection of the property should this fall in the above category. | Medium  | Landlord Services Manager | 31/07/2023 31/12/2023 | Management Comments: As part of the Transformation work in Landlord Services, succession has been identified as a key area to improve on. Processes have been updated to ensure swift contact with the bereaved has been made to ensure a quick discussion is made (following triage) on whether there is a succession or not. Internal Audit Comments: Whilst Management deems this recommendation as complete, evidence was not provided to support this. We will follow up the recommendation for the next Audit Committee. |
| 2022/23 Change Programme | A. Financial savings and efficiency targets should be recorded for each project, where applicable, on the Benefits Tracker, showing the contribution of savings towards the workstreams and the Fit for the Future Programme. We would expect that for projects that have been developed to achieve financial savings, the following information would be reported to the Change Board: <ul style="list-style-type: none"> Target Completion Date RAG Status of each saving/efficiency to identify whether it is on target Updates on the progress/implementation of the project | Medium  | Head of Business Improvement | 31/07/2023 31/12/2023 | Management Comments: <ul style="list-style-type: none"> A. The ability to record financial savings is set up on the benefits tracker, including all of the columns requested in the recommendation. Some work streams are reporting progress as part of their update. Request for work stream leads to review progress with delivering their financial savings and re-present at the next board B. A summary report was presented to the Organisational Change Board on 05.09.23 showing expected savings and their status. Internal Audit Comments: Whilst Management deems this recommendation as complete, evidence was not provided to support this. We will follow up the recommendation for the next Audit Committee. |

- Financial efficiencies obtained from the project compared to the business case
 - Details of non-financial efficiencies from the project.
- B. The financial savings from each work stream should be calculated and reported to the Change Board to identify whether the workstreams are meeting the savings targets.

2022/23
Change Programme

- A. Critical success measures should be developed for each workstream by the workstream lead to monitor the effectiveness of projects in delivering efficiencies and financial savings. These critical success measures should be SMART
- B. The critical success measures from each workstream should be reported to the Change Board quarterly to oversee the impact of project on the overarching critical success measures and escalate any issues where projects benefits have not materialised as expected.

Medium



Head of Business Improvement

~~31/07/2023~~
31/12/2023

Management Comments:

- A. SMART critical success factors developed for some work streams and reported at Organisational Change Board on 05.09.23. Request for work stream leads to review their critical success factors and re-present at the next board.
- B. The critical success measures report and template is set up and workstream lead are expected to record progress and we have agreed these will be reported on each month.

Internal Audit Comments: Whilst finding b is marked as complete, we did not review evidence to support this. We will follow up the recommendation for the next Audit Committee.

FOR MORE INFORMATION:

FOR MORE INFORMATION:

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