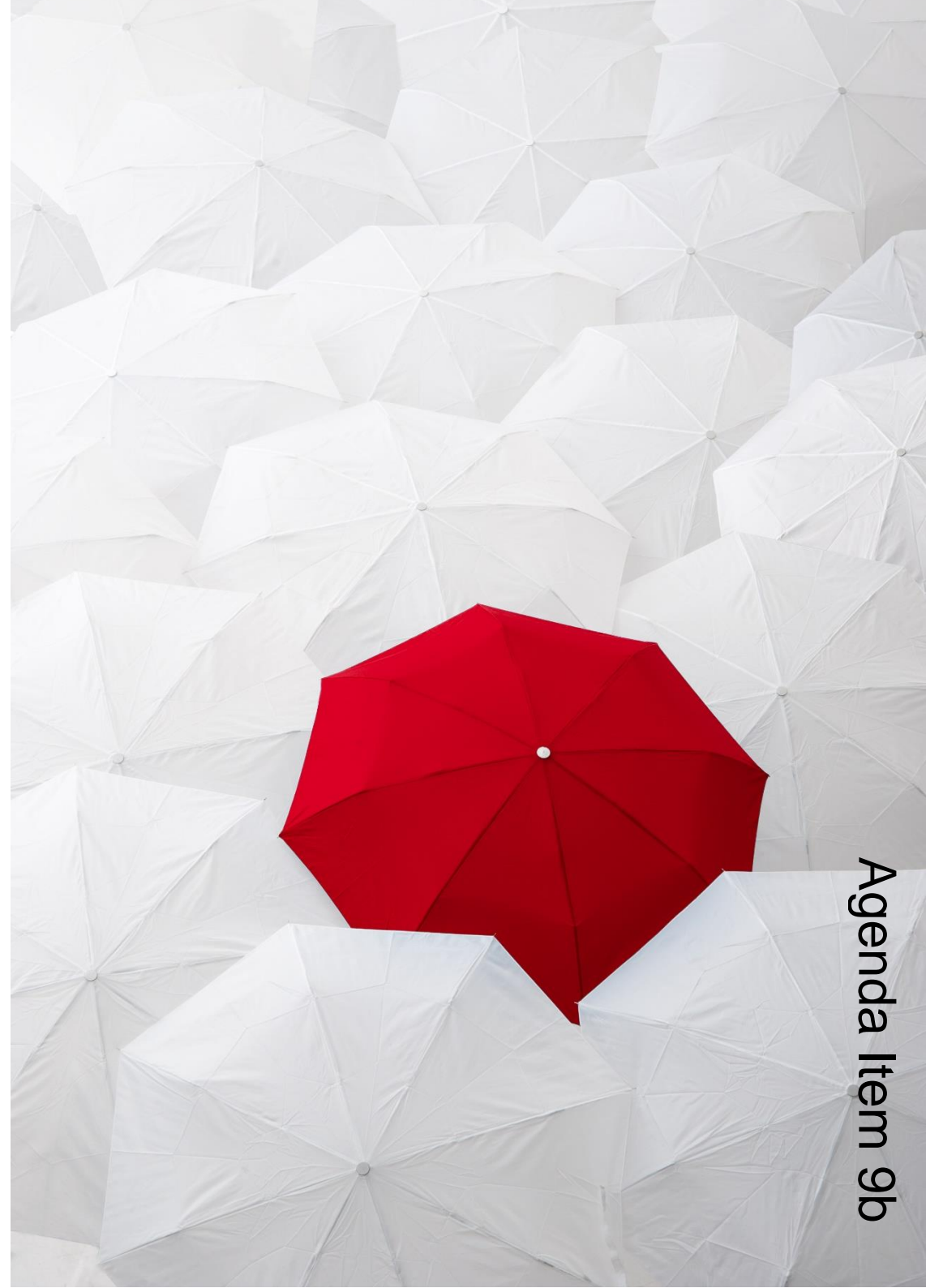


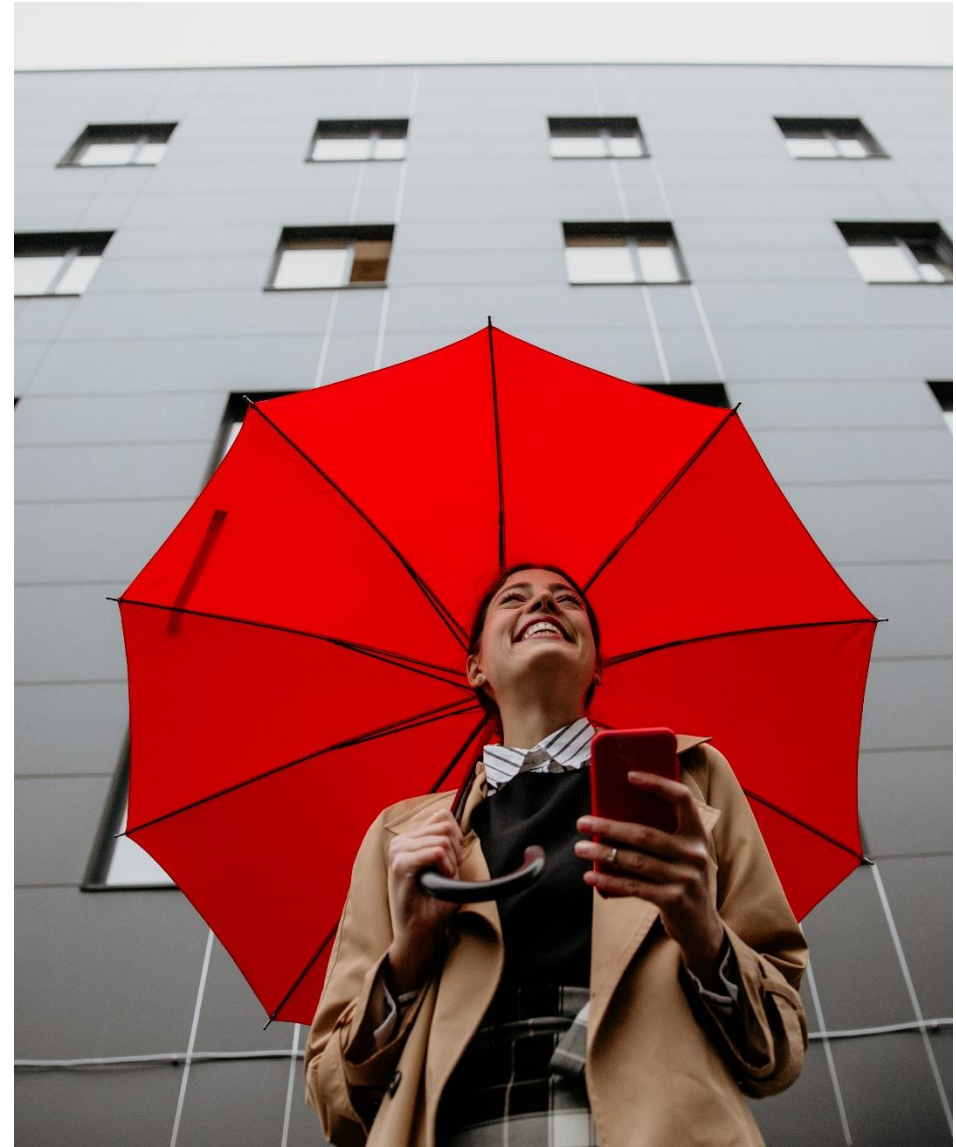
INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

101 OXFORD CITY COUNCIL
2024/2025



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SUMMARY

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2024/2025	Total Recs to follow up July 24	H	M
Business Continuity & Disaster Recovery	1	-	1
Total	1	1	1

Complete		Incomplete	
H	M	H	M
	1	-	-
-	1	-	-

2024/2025 3	Total Recs to follow up July 24	H	M
Income Generation	1	1	-
Housing Rents	1	-	1
Total	2	1	1

Complete		Incomplete	
H	M	H	M
-	-	1	-
-	-	-	1
-	-	1	1

2024/2025 4	Total Recs to follow up July 24	H	M
Empty Properties and Dwellings	1	-	1

Complete		Incomplete	
H	M	H	M
-	-	-	1

Accounts Receivables	2	-	2	-	2	-	-
Building Control	1		1	-		-	1
Total	4	-	4	-	2	-	2

SUMMARY

2021/2022

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/2025, 2022/23 and 2023/24.

- ▶ One medium recommendation for Business Continuity and Disaster Recovery has been completed since the previous Audit and Governance Committee and removed from the follow up tracker.

2022/2023

- ▶ One high recommendation from the Income Generation review has been revised due to the Council being in the early stages of the procurement of a new asset management system.
- ▶ One medium recommendation from Housing Rents review implementation date has been revised due to the IT Team currently undergoing a review of the QL workstream to automate elements of the stages for the succession of tenancies.

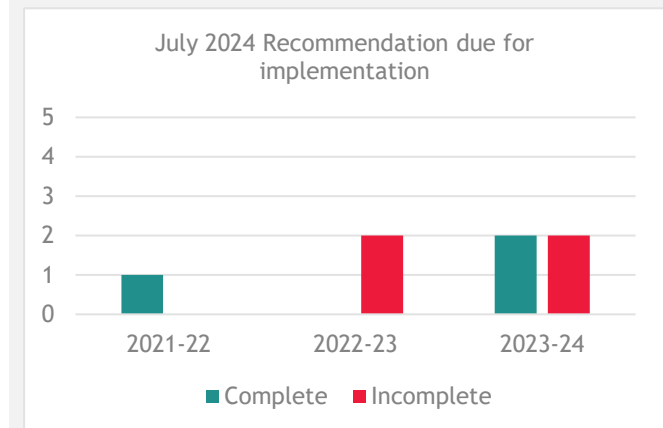
2023/2024

- ▶ Two medium recommendations have been completed and removed from the follow up tracker (Accounts Receivable).
- ▶ Two medium recommendations remain incomplete (Building Control and Empty Properties) and the due date has been revised and will be followed up as part of the next Audit and Governance Committee.




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

REQUIRED AUDIT AND GOVERNANCE COMMITTEE ACTION:

We ask the Audit and Governance Committee to note the progress against the seven recommendations due for July 2024.



RECOMMENDATIONS: COMPLETE

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 disaster recovery test has been completed. Internal Audit Comments: Internal Audit reviewed confirmation email from SCC stating a disaster recovery test was completed in May 2024. Outcomes from the survey will be monitored within an action plan. Internal Audit deem the recommendation as complete
106 2023/24. Accounts Receivable	Management should conduct a six-monthly check of all changes relating to automatic notifications from Agresso for customer details focussing on those which have been amended during this time period. Should this not be possible, a quarterly check should be conducted to identify any irregular changes to customer details.	Medium 	Incomes Team Leader	31/03/2024 30/06/2024	Management Comments: We have worked with our systems teams to develop a report showing all customer Masterfile changes. A Customer changes report will run automatically on a quarterly basis from 1.6.2024. It will go directly to the Team's inbox. Upon receipt it will be reviewed for any irregular changes or patterns over the last quarter and the be saves as 'reviewed' in the customer amendment folder. Internal Audit Comments: Internal Audit reviewed the customer changes report data - 4.5.2024 and deem the recommendation as complete.
2023/24. Accounts Receivable	a) Management should investigate whether the reminder letters were sent out for the exceptions identified above and the dates should be recorded on Agresso. b) Management should ensure that the Agresso system records the dates by which all reminder letters are issued	Medium 	Incomes Team Leader	30/06/2024	Management Comments: Agresso records the date reminders are issued via the compliant code, this is updated automatically. This allows staff to see when subsequent action should be taken. Internal Audit Comments: a) Internal audit reviewed screenshots from the Agresso system which displays a record of when reminder

and subsequent enforcement action should be taken in line with policy.



c) Sufficient notes should be made on Agresso describing the actions taken to date.

letters were sent out for the exceptions identified and the dates are recorded on Agresso.



b/c) Internal audit reviewed screen shots from the Agresso system and noted Agresso recorded the date reminders were issued via a compliant code and notes were made locally by each officer responsible for managing the corresponding debt.

RECOMMENDATIONS: IN PROGRESS

These recommendations have been marked as In Progress as they have not been implemented by their original date; a revised date has been provided.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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 	Corporate Asset Lead and Property Services Manager	01/01/2023 31/03/2024 30/09/2025	<p>Management Comments: The Council are in the early stages of procurement for a new asset management system and have acquired the support from an external consultant to assist with the process of choosing a system which integrates with Agresso and other existing Council systems. Therefore, the due date for the recommendation will be revised to September 2025.</p> <p>Internal Audit Comments: As part of the April 2023 Audit and Governance Committee the Property Services Manager expressed that the implementation of a new asset management agreed in January 2023 was optimistic. The implementation date was subsequently revised to March 2024 considering the time it will take to implement and embed the system. The March 2024 implementation date has now passed and we will follow up internally in September 2024, December 2024 and March 2025 respectively to understand the progress of the asset management system implementation and ensure the date agreed for September 2025 is on track to be met.</p>
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 29/02/2024 30/09/2024	<p>Management Comments: A robust process map has been created which outlines the process of succession of tenancies. The IT Team are currently developing the QL workstream to automate elements of the stages for the succession of tenancies. The flow chart will be finalised once the IT Team complete the works on QL.</p> <p>Internal Audit Comments: We will be undertaking a QL review in July 2024 and will assess the development of the QL workstream automation. We will therefore provide an</p>

update to the Audit and Governance Committee in September 2024.

<p>2023/24. Empty Properties and Dwellings</p>	<p>The Council should document a resource needs assessment, so it is clear what is required to deliver more empty homes to use in the future.</p>	<p>Medium </p>	<p>Head of Planning & Regulatory Services</p>	<p>01/06/2024 & 30/09/2024</p>	<p>Management Comments: The service is still undergoing the process of finalising the Service Plan. The recommendation will be reviewed once the plan has been created.</p> <p>Internal Audit Comments: Given the Head of Planning and Regulatory Services has recently taken on the service area this recommendation will take some time to finalise. Therefore, we will follow up this recommendation in September 2024 and report back to the January 2025 Audit and Governance Committee.</p>
<p>2023/24. Building Control</p>	<p>A. A Training Needs Analysis should be undertaken annually to explore the type of training the Council can offer staff including exploring opportunities for joint training B. A training plan should be created as a result of the training needs analysis and circulated to the Building Control Team and other teams (where applicable)</p>	<p>Medium </p>	<p>Building Control Team Manager</p>	<p>31/07/2024 30/09/2024</p>	<p>Management Comments: A competency matrix is being developed with a training plan as part of the QMS which is required to comply with the Building Safety Regulators Requirements. Therefore, the due date for the recommendation has been revised to be followed up at the next Audit Committee meeting</p> <p>Internal Audit Comments: <i>The due date for the recommendation has been revised to be followed up for September 2024 and reported to the January 2025 Audit and Governance Committee.</i></p>

FOR MORE INFORMATION:

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The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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