

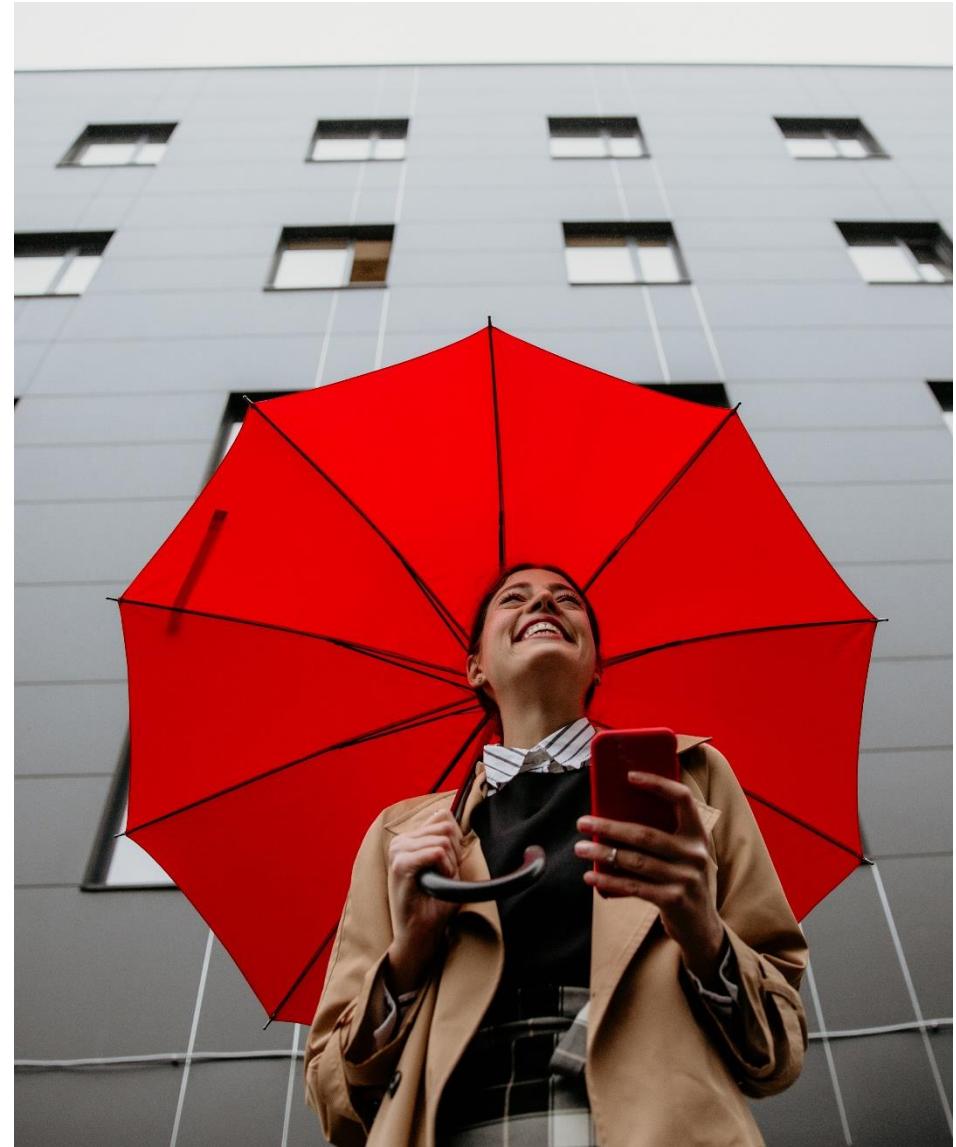
INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

489 OXFORD CITY COUNCIL
2024/2025



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SUMMARY

2024/20253	Total Recs to follow up Oct 24	H		M		Complete		Incomplete	
		H	M	H	M	H	M	H	M
Housing Rents	1	-	1	-	1	-	-	-	-
Total	1	-	1	-	1	-	-	-	-

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2024/20254	Total Recs to follow up Oct 24	H		M		Complete		Incomplete	
		H	M	H	M	H	M	H	M
Empty Properties and Dwellings	1	-	1	-	1	-	-	-	-
Selective Licensing	2	-	2	-	1	-	-	-	1
Building Control	2	-	2	-	-	-	-	-	2
Total	5	-	5	-	2	-	-	-	3

2024/20255	Total Recs to follow up Oct 24			Complete		Incomplete	
		H	M	H	M	H	M
Data Analytics	2	1	1	-	-	1	1
Total	2	1	1	-	-	1	1

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SUMMARY

2022/2023

- ▶ One medium recommendation from the Housing Rents review has been completed and removed from the follow up tracker. There continues to be one outstanding recommendation on Income Generation with an implementation date of 31 December 2024, once this has been completed all recommendations for 2022/2023 will be closed.

2023/2024

- ▶ Two medium recommendations (Empty Properties and Dwellings and Selective Licensing) have been completed and removed from the follow up.
- ▶ Three medium recommendations (Building Control and 3c which is a partial recommendation for Selective Licensing) are incomplete. The due date has been revised and will be followed up as part of the next Audit and Governance Committee.

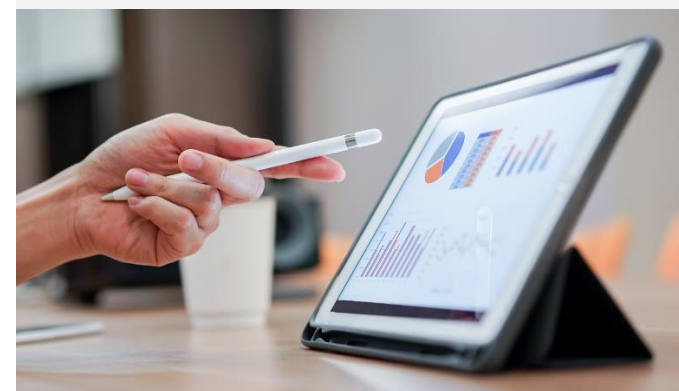
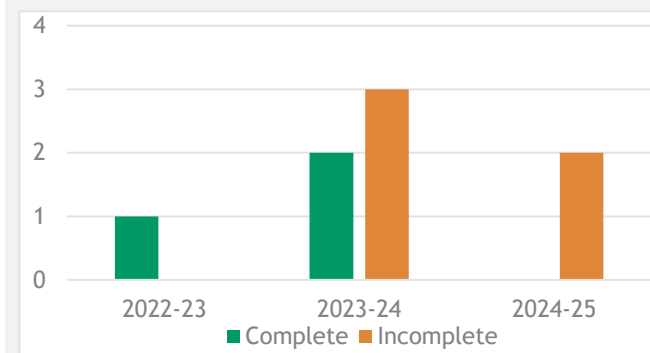
2024/2025

Two recommendations remain incomplete (Data Analytics); one is a high recommendation on purchase card transactions. Although some progress has been made against this recommendation it is at early stages where a report has been collated on all purchase card transactions with no review and approval and this has been sent to the corresponding service areas for responses. Therefore, 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 October 2024.



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RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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 process map has been created which outlines the succession process. Officers involved with developing the map such as investigation and Income Officers have agreed and finalised the succession map. It will be further updated following the review of the QL system to automate elements of the process.</p> <p>Internal Audit Comments: A robust process map has been created which outlines the succession process. The map provides clarity on the roles and responsibilities of the customer, Tenant Management Organisation, Investigations Officer, Income Office, Legal and Revenues & Benefit service. The map also contains timelines for the completion of stages providing clarity on the process. Internal audits the recommendation is complete.</p>
2023/24. Empty Properties and Dwellings	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.	Medium 	Head of Planning and Regulatory Services	01/06/2024 30/09/2024	<p>Management Comments: As part of the 2023/24 budget setting process, the decision was taken for Housing Services to make a saving by withdrawing funding for this area. Following an internal review, it was established there was no source of funding for this work and therefore, the post will cease in March 2025.</p> <p>Internal Audit Comments: Internal Audit reviewed the Medium-Term Financial Strategy presented to the Council on 21 February 2024 and identified there was Service reduction in Housing, 'reduction of Empty Homes Workstream Capacity' by £37k and therefore, the risk is no longer present as the post has been ceased.</p>
2023/24. Selective Licensing	2a. The monitoring spreadsheet should be developed to include both a monthly and the annual forecast of applications	Medium 	Regulatory Services Manager	31/10/2024	<p>Management Comments:</p> <p>2a. This recommendation is complete. The SL applications monthly report spreadsheet has been updated to include</p>

received, and Licences issued to allow performance

monitoring of forecast against actual performance.

2b. The number of inspections complete should be incorporated into the monitoring tracker so that actual and target inspections complete can be compared and managed.

the forecast of applications received on a monthly and annual basis.

2b. The SL applications monthly report spreadsheet has been updated to include the number of inspections completed.





Internal Audit Comments:

2a. We reviewed the SL applications monthly report and confirm the monthly and annual forecast of applications received and license issued have been added and therefore the recommendation is complete.

2b. We reviewed the SL applications monthly report spreadsheet and confirm the 'total inspections completed' has been added and therefore, the recommendation is complete.

RECOMMENDATIONS: INCOMPLETE

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
496 2023/24. Building Control	A. The current building control policies should be updated following changes to legislation in April 2024 and communicated to both the Application and Building Control Team.	Medium 	Head of Planning & Regulatory Services	31/10/2024	Management Comments: Management did not provide an update. Internal Audit Comments: <i>Internal audit requested an update from the Head of Planning and Regulatory Services however an update has not been provided on this recommendation. Responses were sought from management on 11/09/2024. Escalation emails were issued on 30/09/2024, 10/10/2024 and 14/10/2024 and no response was received. The recommendation due date has been revised to be followed up at the next Audit and Governance Committee.</i>
	31/01/2025				
2023/24. Building Control	B. The building control policies should be subject to annual review and approval and a committee/group to review the policy should be identified.	Medium 	Head of Planning & Regulatory Services	31/07/2024	Management Comments: Management did not provide an update. Internal Audit Comments: <i>Internal audit requested an update from the Head of Planning and Regulatory Services however an update has not been provided on this recommendation. Responses were sought from management on 11/09/2024. Escalation emails were issued on 30/09/2024, 10/10/2024 and 14/10/2024 and no response was received. The recommendation due date has been revised to be followed up at the next Audit and Governance Committee.</i>
	31/01/2025				
2023/24. Building Control	C. The contents of management meeting discussions should be reported to staff at an operational level to ensure they are up to date with current processes.	Medium 	Head of Planning & Regulatory Services	31/07/2024	Management Comments: Management did not provide an update. Internal Audit Comments: <i>Internal audit requested an update from the Head of Planning and Regulatory Services however an update has not been provided on this recommendation. Responses were sought from management on 11/09/2024. Escalation emails were issued on 30/09/2024, 10/10/2024 and 14/10/2024 and no response was received. The recommendation due date has been revised to be followed up at the next Audit and Governance Committee.</i>
	31/01/2025				
2023/24. Building Control	D. A newsletter should be circulated to the Team where changes to processes or policies have been applied	Medium 	Head of Planning & Regulatory Services	31/07/2024	Management Comments: Management did not provide an update. Internal Audit Comments: <i>Internal audit requested an update from the Head of Planning and Regulatory Services however an update has not been provided on this recommendation. Responses were sought from management on 11/09/2024. Escalation emails were issued on 30/09/2024, 10/10/2024 and 14/10/2024 and no response was received. The recommendation due date has been revised to be followed up at the next Audit and Governance Committee.</i>
	31/01/2025				

2023/24.
Selective
Licensing

3a. Arrangements should be made for the overdue HMO training to be undertaken by all applicable staff. The frequency of the training should be determined as part of the training needs analysis exercise (see recommendation 3b). Individuals involved within the Selective Licensing scheme process, the Selective Licensing training should take place bi - annually.

3b. Feedback on training should be monitored and incorporated into training sessions, an annual training needs analysis should be created and a training plan should be created as a result of the training needs analysis.

3c. A training matrix, including any internal training, should be held and kept up to date, including the month in which training took place. This should be monitored, and compliance reported monthly and/or when training is required to take place.

Medium



Regulatory
Services
Manager

31/10/2024 **Management Comments:**

31/12/2024 3a. The recommendation has been completed and this is evidenced via the Residential Regulation Team (RRT) Team Training Schedule and the Selective Licensing Training Schedule. Bi-annual sessions have been provided to staff (Complete).

3b. Feedback from the May 2024 session has resulted in additional training sessions for RRT on consistency and for joint training on TENS and RROs (Complete).

3c. The Training analysis has been completed for the Selective licensing team. The RRT Team analysis is in the final stages of being developed. This remains outstanding due to the Interim-Regulatory Services Manager leaving the Council. The due date for the recommendation should be revised to December 2024 (Incomplete).



Internal Audit Comments:

3a. We reviewed the RRT Team Training Schedule and the SL Apps Team Training Schedule Spreadsheet and confirm training has been provided with RRT, HMO apps and SL apps biannually. The first session was provided in May 2024 and the second session will be provided in November 2024. Therefore, the recommendation is complete.

3b. The Residential Regulation Team Manager expressed feedback was provided from attendees of the May 2024 session of the requirement for training to include temporary exemptions and rent repayment orders. These areas will be covered in the November 2024 session. Recommendation is completed.

3c. The due date for the recommendation has been revised to be followed up at the next Audit and Governance Committee.

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2024/25. Data Analytics	<p>1a. To cleanse the system of debt written off or debt that is no longer deemed recoverable</p> <p>1b. To continue pursuing and/or following up the debts investigated. Where there were legal disputes and/or purchase order disputes ensure the originating department has resolved these.</p>	Medium 	Incomes Team Leader	30/09/2024 31/01/2025	<p>Management Comments:</p> <p>1a. A project on cleansing the system of debt which is deemed no longer begun in July 2024. Good progress has been made as the numbers have dropped. However, the process has not been completed.</p> <p>1b. As part of the debt cleansing exercise, the debts investigated are continuing to be worked in conjunction with the relevant originating departments within the Council. This continues to be a work in progress.</p> <p>Internal Audit Comments:</p> <p><i>The due date for the recommendation has been revised to be followed up at the next Audit and Governance Committee.</i></p>
2024/25. Data Analytics	<p>3a. The Accounts Payable team should run a monthly report of all purchase card transactions that have not been reviewed and approved by the relevant officers. Reminders should be sent to the line managers to ensure these are reviewed</p> <p>3b. The Council should determine a suitable timeframe for transactions incurred by purchase cards to be reviewed and approved by the purchase card holder and the corresponding line manager. If transactions are not reviewed in a timely manner the purchase card should be froze until the relevant action has been taken</p>	High 	Accounts Payable Officer	30/09/2024 31/01/2025	<p>Management Comments:</p> <p>The recommendation is in the process of being implemented purchase card transactions reports are currently being reviewed for 2023 and 2024. All transactions not reviewed by the purchase card holder and/or not approved by the authoriser are being requested to login to the relevant system and complete the review and approval of the corresponding transactions. Officers will be given 2-3 weeks to review and approve purchase card transactions prior to being paid. The due date should be revised to be followed up at the next Audit and Governance Committee.</p> <p>Internal Audit Comments:</p> <p><i>We undertook an Accounts Payable review in August 2024 and while the Accounts Payable team have run a monthly report from 2023 onwards to check purchase card transactions this is currently premature whereby the Accounts Payable team are reviewing the transactions and sending them across to the service areas concerned.</i></p> <p><i>We will continue to follow up this recommendation until it is fully embedded within the Council. The due date for the</i></p>

recommendation has been revised to be followed up at the next Audit and Governance Committee.

FOR MORE INFORMATION:

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