

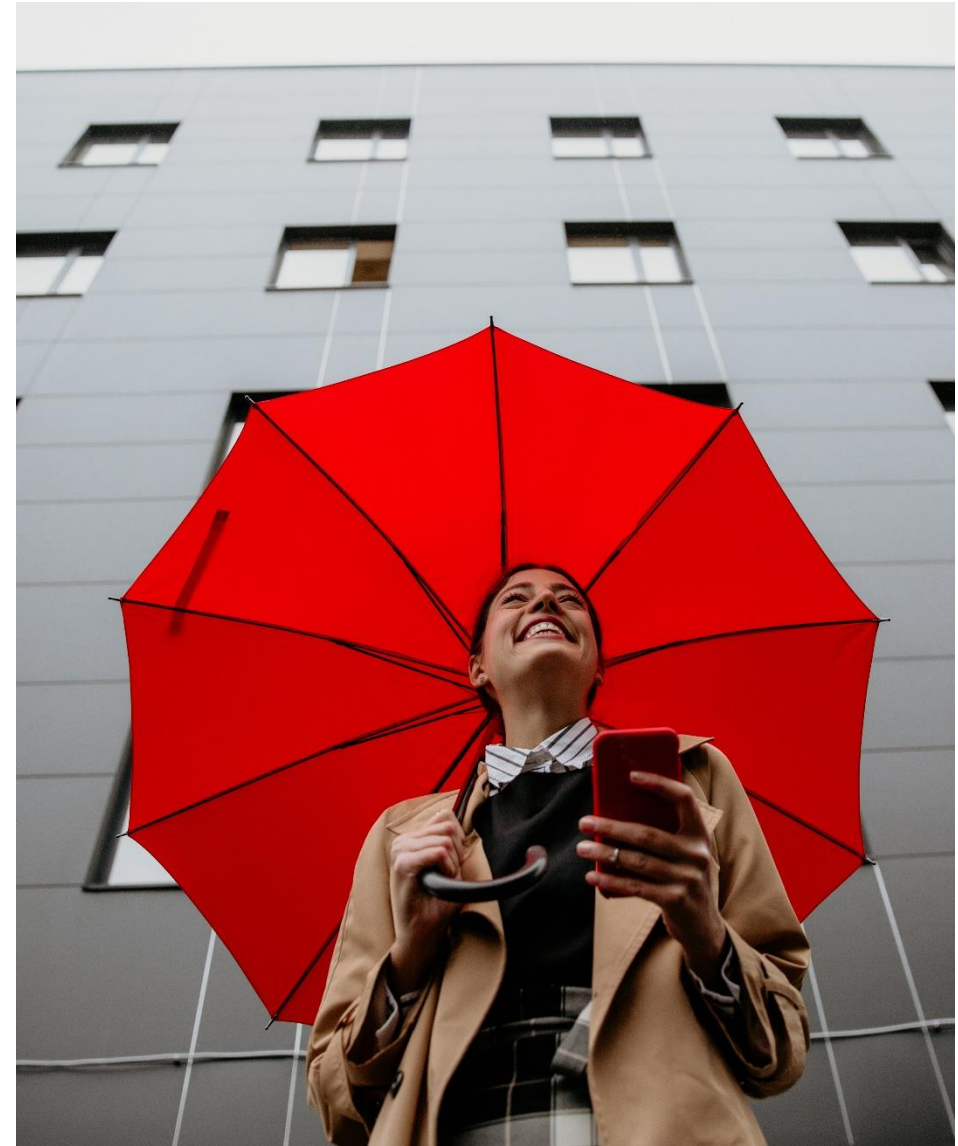
# INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

87 OXFORD CITY COUNCIL  
2024/2025



# CONTENTS

SUMMARY ..... 2  
RECOMMENDATIONS: COMPLETE..... 4  
RECOMMENDATIONS: IN PROGRESS..... 5



# SUMMARY

68

2023/24	Total Recs	H	M	L	To follow up	Previously complete		Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
						Income Generation	7	3	2	2	5	2	2	-	-
Building Control	4	-	3	1	3	-	1	-	-	-	-	-	2	-	-
Recruitment and Retention	6	-	5	1	5	-	-	-	-	-	5	-	-	-	-
Selective Licensing	3	-	3	-	3	-	-	-	-	-	-	-	-	-	3
Data Analytics	4	1	1	2	2	-	-	-	-	1	1	-	-	-	-
<b>Total</b>	<b>24</b>	<b>4</b>	<b>14</b>	<b>6</b>	<b>18</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>6</b>	<b>1</b>	<b>2</b>	<b>-</b>	<b>3</b>

2024/25	Total Recs	H	M	L	To follow up	Previously complete		Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
						Accounts Payable	7	-	4	3	4	-	-	-	1
<b>Total</b>	<b>7</b>	<b>-</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>

# SUMMARY

## 2023/24

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/2025.

- ▶ All five medium recommendations for Recruitment and Retention remain in progress and will continue to be followed up ahead of the next Audit and Governance Committee meeting.
- ▶ One high recommendation for Data Analytics has made progress however, we will continue to monitor this recommendation until it is fully embedded into Council processes. One medium recommendation remains in progress and is due to be followed up ahead of the next Audit and Governance Committee meeting.
- ▶ One high and two medium recommendations for Income Generation and Building Control are currently on their second revised due date and classified as overdue. These recommendations fall due in February 2025 and will be reported as part of the next Audit and Governance Committee.

## 2024/25

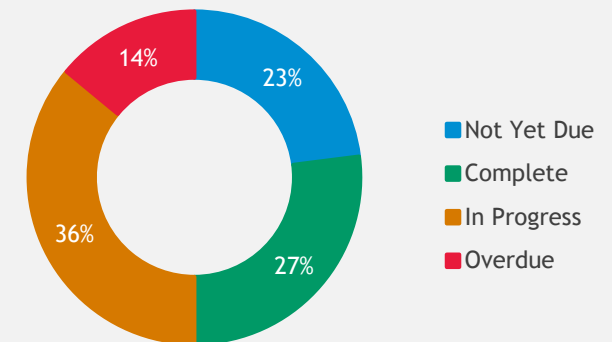
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/2025.

- ▶ One medium recommendation for Accounts Payable has been completed and will be removed from our follow up tracker. One medium recommendation has progressed however it has not yet fully embedded into Council processes and will continue to be followed up ahead of the next Audit and Governance Committee meeting.
- ▶ We will include further recommendations for 2024-25 as internal audit reports are finalised and agreed with management.

### REQUIRED AUDIT & GOVERNANCE COMMITTEE ACTION:

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

### 2024/2025 Cumulative implementation on reports with outstanding recommendations



## RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2024-25 Accounts Payable	<p>4a) The Council should investigate the reporting issue between Paris and Agresso to ensure the reconciliation can be completed accurately.</p> <p>4b) The Paris reconciliation should show the name of the preparer and approver. All variances should be investigated and resolved in a timely manner.</p>	M	Gaynor Didcock, Accounts Payable Officer	31/12/2024	<p><b>Management comments</b></p> <p>We now use Civica Pay instead of Paris and the reconciliations are done daily, one person does the reconciliation, and this will be approved by another officer. The reconciliations are filed in a shared folder.</p> <p><b>Internal Audit Comments</b></p> <p>We have reviewed evidence of the reconciliations between Agresso and Civica Pay being completed. We are satisfied that reconciliations are undertaken regularly and are completed/investigated. This recommendation will be removed from the follow up tracker as a result.</p>

## 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
2023-24: 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>	H	Gaynor Didcock, Accounts Payable Officer	1/11/2024	<p><b>Management Comments</b></p> <p>3a. A monthly report is being run of all purchase card transactions that have not been reviewed and approved by the relevant officer. This is subsequently sent to all officers concerned and expected to be actioned as soon as possible. A 12 month back log has been cleared and further work is being undertaken to run monthly reports on a regular basis.</p> <p>3b. A suitable timeframe of three weeks has been communicated to all staff. This will continuously be monitored through our monthly report process.</p> <p><b>Internal Audit Comments</b></p> <p>Although substantial work has been undertaken in this area, the monthly reporting process still requires further work to be embedded within the Council. Therefore, we will continue to follow up this recommendation as part of our reporting for the next Audit and Governance Committee meeting.</p>
2023-24: Recruitment and Retention	<p>1a. To review and update the Recruitment and Selection Policy to clearly outline roles and responsibilities of all officers and service areas involved in the recruitment process and share the Policy with Heads of Services &amp; Hiring Managers including uploading the policies onto the intranet.</p> <p>1b. To review and finalise the Recruitment process flow chart, incorporate this within the Recruitment and Selection policy and update timescales for each stage of the recruitment process and share with the People Team, Heads of Service &amp; Hiring Managers.</p>	M	Gail Malkin, Head of People	31/12/2024	<p><b>Management Comments</b></p> <p>1a. Draft policy is complete and with Head of People. Roles and responsibilities are clearly outlined. Policy will be going out to heads of service in January 2025 and the new hiring managers' network. Operational recruitment needs (with increased employee turnover) have put additional pressure on the team and delayed this work.</p> <p>1b. This has been done. It will be shared with the new policy.</p> <p><b>Internal Audit Comments</b></p> <p>The Council has completed the majority of this recommendation, however it will remain in progress and will not be closed until the policy has been circulated to Heads of Service.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2024 - 25: Recruitment and Retention	<p>2a. To conduct a review of the iTrent system and the ability to contain all data/documents in relation to recruitment within this system.</p> <p>2b. To obtain feedback from system users of iTrent, idox and ASM to determine the most effective system to use for recruitment data retention.</p> <p>2c. To review the system functionality to producing recruitment monitoring data such as time to hire, agency spend and vacancy data.</p>	M	Gail Malkin, Head of People	31/12/2024	<p><b>Management Comments</b></p> <p>2a. This is complete. iTrent is unable to meet all our needs but we are using iTrent as much as possible. We will need to continue using ASM and iDox for data and document storage.</p> <p>2b. We are now engaging with managers in a new hiring manager network and feedback is gathered as we support managers with their recruitment.</p> <p>2c. We have completed a review and iTrent can support monitoring but as recruitment and onboarding is managed by the same part of the system the two processes can't be separated for reporting purposes on different stages of the process unless we purchase additional system functionality.</p> <p><b>Internal Audit Comments</b></p> <p>The Council has completed the majority of this recommendation, however it will remain in progress and will not be closed until all feedback from system users has been collated and applied.</p>
2023-24: Recruitment and Retention	<p>3a. To review the use of iTrent and the functionality to contain all documentation including employee references in relation to recruitment.</p> <p>3b. To update the Recruitment and Selection Policy to provide clarity of the roles and responsibilities of the People Team and Hiring Managers with respect to uploading documents and updating the iTrent System.</p> <p>3c. A risk assessment should be undertaken and mitigating actions should be in place while waiting for DBS check results, should management employ an individual prior to DBS check results being received.</p>	M	Gail Malkin, Head of People	31/12/2024	<p><b>Management Comments</b></p> <p>3a. iDox will remain as our main data storage for employee data.</p> <p>3b. Roles and responsibilities are clear, and managers are not expected to upload documents to iTrent.</p> <p>3c. This is complete.</p> <p><b>Internal Audit Comments</b></p> <p>Although roles and responsibilities have been clarified, the recruitment and selection policy is yet to be circulated to the People team and therefore, we will follow up this recommendation to close as part of our reporting to the next Audit and Governance committee.</p>
2024 - 25: Recruitment and Retention	<p>4a. To review the use of iTrent and the ability to automate the shortlisting process allowing Hiring Managers to complete shortlisting directly through the system.</p> <p>4b. To conduct a training session for Hiring Managers which outlines the stages of the</p>	M	Gail Malkin, Head of People	31/12/2024	<p><b>Management Comments</b></p> <p>4a and 4b have been completed.</p> <p><b>Internal audit comments</b></p> <p>At the time of writing this report, we had not received the supporting evidence for this recommendation. Upon receipt, this</p>



AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	recruitment process and provides clarity of their responsibilities within the recruitment process				<i>recommendation will be closed as part of our reporting to the next Audit and Governance Committee meeting.</i>
<b>2024 - 25: Recruitment and Retention</b>	5a. To agree a workplan alongside the Communications Team which identifies clear and achievable timelines for the completion of the website development in 2024.	M	Gail Malkin, Head of People	31/12/2024	<p><b>Management Comments</b> <i>This recommendation is complete</i></p> <p><b>Internal Audit Comments</b> <i>At the time of writing this report, we had not received the supporting evidence for this recommendation. Upon receipt, this recommendation will be closed as part of our reporting to the next Audit and Governance Committee meeting.</i></p>
<b>2024 - 25: Accounts Payable</b>	<p>3a) Spot checks of new suppliers set up should be conducted to ensure the correct approval has been followed.</p> <p>3b) A clear process for ODS requested new suppliers should be established to ensure all are subject to Council procurement oversight or all are approved by ODS procurement and submitted with evidence of credit checks.</p> <p>3c) The new supplier form should include a rationale for approval by the management accountant for approvals of medium or high-risk suppliers.</p>	M	Gaynor Didcock, Accounts Payable Officer	30/11/2024	<p><b>Management Comments</b> <i>The spot checks process and ODS new supplier process has been discussed with ODS however the process has not been fully embedded.</i></p> <p><b>Internal Audit Comments</b> <i>We will follow up this recommendation as part of the next follow up process ahead of the next Audit and Governance Committee meeting.</i></p>



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95

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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