

Internal Audit Follow Up of Recommendations Report

155 **Oxford City Council**
January 2026



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SUMMARY

157

| 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 | 1 | 1 | - | - | 1 | - - | - - | - - | 1 - | - - |
| Building Control | 4 | - | 3 | 1 | 3 | - 3 | - - | - - | - - | - - |
| Recruitment and Retention | 6 | - | 5 | 1 | 5 | - 3 | - - | - - | - 2 | - - |
| Selective Licensing | 3 | - | 3 | - | 3 | - 2 | - - | - - | - 1 | - - |
| Data Analytics | 4 | 1 | 1 | 2 | 2 | - 2 | - - | - - | - - | - - |
| Total | 18 | 2 | 12 | 4 | 14 | - 10 | - - | - - | 1 3 | - - |

| 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 | - | 3 | - | 1 | - | - | - | - | - | - |
| Risk Management | 5 | - | 4 | 1 | 4 | - | 4 | - | - | - | - | - | - | - | - |
| Fire Risk Assessment ¹ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GDPR and High-Level Freedom of Information | 5 | 1 | 3 | 1 | 4 | - | - | - | - | - | - | 1 | 3 | - | - |
| Homelessness Prevention | 4 | - | 3 | 1 | 3 | - | 1 | - | 2 | - | - | - | - | - | - |
| Data Analytics | 3 | - | 3 | - | 3 | - | 1 | - | - | - | 1 | - | 1 | - | - |
| Affordable Housing | 2 | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - |
| QL Optimisation | 3 | - | 2 | 1 | 2 | - | - | - | 1 | - | 1 | - | - | - | - |
| Income Generation | 2 | - | 1 | 1 | 1 | - | - | - | 1 | - | - | - | - | - | - |
| Total | 31 | 1 | 20 | 10 | 21 | - | 9 | - | 5 | - | 2 | 1 | 4 | - | - |

¹ Fire Risk Assessment - This was an advisory review, with the Fire Safety Follow-Up review being undertaken in 2025-26 to provide detailed follow up of noted recommendations.

| 2025/26 | 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 |
| Equality, Diversity & Inclusion (EDI) Maturity Assessment ¹ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Treasury Management | 1 | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Purchase Cards | 4 | 2 | 2 | - | 4 | - | - | - | - | 2 | 2 | - | - | - | - |
| Total | 5 | 2 | 2 | 1 | 4 | - | - | - | - | 2 | 2 | - | - | - | - |

¹ Equality, Diversity & Inclusion (EDI) Maturity Assessment - This was an advisory review and does not generate an internal audit opinion. RAG rated recommendations are not produced as part of this review, rather areas for consideration by the Council.

SUMMARY

2023/24

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2023/24.

- ▶ Delays have been noted in the implementation of the recommendation resulting from the Income Generation audit. This is noted as being delayed by over three years which is of concern given the high priority level of this recommendation.
- ▶ Progress has been made towards the completion of recommendations of the Recruitment and Retention audit, but these are not fully complete, with two of the three recommendations still outstanding. We have not received a response for an update with regards to the Recruitment and Retention Policy despite multiple chasers and internal escalation. The implementation of recruitment reporting through Power BI is expected to come into place for the end of March 2026.
- ▶ There has been action taken towards implementing the recommendations resulting from the Selective Licensing audit, however, there has been an extension in the implementation date agreed to allow for evidence to be received to demonstrate said implementation of actions in place by the Council.

2024/25

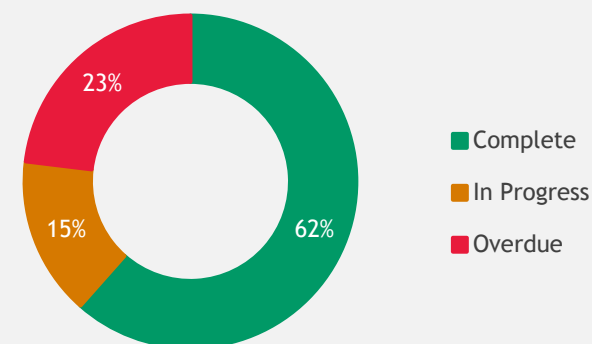
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/25.

- ▶ There has been completion of the remaining recommendations noted for the Accounts Payable, Homelessness Prevention and Income Generation audits.
- ▶ We received responses to the recommendations for the GDPR and High-Level Freedom of Information audit. Progression has been made against actions, but a revised implementation date has been agreed to ensure appropriate time for approval and publication of an organisational Record of Processing Activities (RoPA) and retention schedule, the go-live of the new data protection training modules and to ensure data sharing has been recorded appropriately and in line with the RoPA.
- ▶ Revised implementation dates have been agreed for recommendations raised from the Data Analytics audit. Reasoning behind this corresponds to exploring the best approach to reviewing and sharing spending patterns information to ensure it delivers meaningful value and easement debts being yet to be reviewed due to the low assigned risk by the Corporate Assets Team.
- ▶ The recommendations stemming from the QL Optimisation audit have also been highlighted as part of a review conducted by ARK. As such these are being implemented by the Council in consultation with ARK and so an update will be provided in line with the revised implementation date.

REQUIRED AUDIT COMMITTEE ACTION:

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

Implementation of recommendations since 2023/24



2025/26

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2025/26.

- ▶ We conclude progress has been taken towards implementing the recommendations resulting from the Purchase Cards audit, however, extensions in the due dates for actions have been agreed to allow for evidence to be received to demonstrate the effectiveness of controls regarding the new Council specific Card Application Form as well as recording and analysis of transactions by Merchant.

RECOMMENDATIONS: COMPLETE

| AUDIT | ACTIONS AGREED | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|------------------------------------|---|----------------|--|--------------------------|---|
| 2024-25 Accounts Payable | <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 | Phil McGaskill, Revenues and Payments Manager Gaynor Didcock, Acting Team Leader | 30/11/2025 | <p>Management Comments</p> <p>The Payments Team check bank details, VAT and Company Registration number for new suppliers, with corresponding checks that the new supplier form is completed and subsequently signed off by the Procurement Team. As part of the checks provided by the Payments Team a new supplier sheet excel is maintained which details whether relevant checks have been performed.</p> <p>ODS requested new supplier set up forms include a credit check and detail of the ODS Procurement Team's approval with contact in place from the Council's Payments Team as a second level of review and to confirm details as noted above as part of the onboarding process.</p> <p>For both ODS and the Council's new supplier set up forms there is an included section for completion of Credit Checks with noting of the score undertaken as well as definitions of what constitutes an unacceptable score as for Medium and High-Risk Suppliers with corresponding requirements for approval from the management accountant in these cases.</p> <p>Internal Audit Comments</p> <p>Evidence (such as ODS and the Council's new supplier set up forms) was reviewed and deemed sufficient to support the completion of the recommendations.</p> |
| 2024-25 Homelessness Prevention | 1d. Head of Housing should investigate options for system integration solutions between the Housing QL system and Housing Benefits Civica system. | M | <p>Richard Wood, Housing Strategy and Needs Manager</p> <p>Laura Bessell, Local Tax & Benefit Service Delivery Manager</p> | 30/06/2025 31/12/2025 | <p>Management Comments</p> <p>It is felt by management in the Council's Benefit Services Team there is already have a robust process in place:</p> <ul style="list-style-type: none"> • A report is generated weekly from QL. • This is automatically sent via ICT to a designated folder in Civica OPEN Revenues. • Civica then picks up and loads the full rent file without requiring any manual intervention. |

| AUDIT | ACTIONS AGREED | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|------------------------------------|---|----------------|--|--------------------------|---|
| | | | | | <p>This existing functionality has been used reliably for annual rent increases across both Oxford City Council and Housing Associations. Given this, there view is that there appears to be no need to develop a new API, as the current system already meets the intended objectives.</p> <p>Internal Audit Comments</p> <p>A walkthrough performed of the functionality between the two systems was deemed as sufficient to support the completion of the recommendation.</p> |
| 2024-25 Homelessness Prevention | <p>3b. Hotel providers which have proceeded to be on the new Temporary Accommodation Framework, block bookings should be agreed for more than one month to establish competitive room rates for the Council.</p> <p>3c. The Rapid Rehousing Manager should develop a structured approach to price benchmarking across their provider base. This should include regular review of local market rates, documented criteria for accepting peak pricing, and clear thresholds for when alternative providers should be sought. This will help ensure consistency in pricing decisions and demonstrate value for money, while procurement framework is still work in progress.</p> | M | Richard Wood, Housing Strategy and Needs Manager | 30/06/2025 31/12/2025 | <p>Management Comments</p> <p>The Temporary Accommodation Framework enables the approach for block booking for longer than one month as required. It will be utilised when possible and financially viable to do so, with suppliers on LOT 4 actively responding to block contract orders.</p> <p>Welcome Break has agreed to the Council's terms and conditions and joined the framework in the week commencing 24 November 2025. This will enable the full launch of the framework, allowing all placements to be made either through block or spot purchase</p> <p>The Temporary Accommodation Framework has been formally awarded to the first tranche of suppliers and commenced on Lot 4. It includes structured price benchmarking through mini-competitions, market rate reviews, and clear criteria for pricing and provider selection, as set out in the framework documents.</p> <p>The Council have successfully launched LOT 3 & 4 through direct awards or mini competitions, ensuring value for money.</p> <p>Internal Audit Comments</p> <p>Evidence provided alongside management comments was reviewed and sufficient to support the completion of the recommendations.</p> |
| 2024-25 Income Generation | <p>1a. The Council should investigate and rectify all exceptions to sample testing as identified in the finding this will be reviewed as part of our quarterly follow up process.</p> <p>1b. The HIA undercharge should be rectified in the July 2025 processing of funds, the HIA</p> | M | Clare Paterson, Strategic Finance Manager | 01/10/2025 | <p>Management Comments</p> <p>The Strategic Finance Manager has confirmed that the recommendations 1a and 1b from the Income Generation Audit have been actioned with corrective journal entries processed in the financial system to address any actions raised.</p> |

| AUDIT | ACTIONS AGREED | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|--|--|----------------|---|------------|--|
| | Manager should recalculate all costing and charge calculations and be provided with sufficient detail. | | | | Internal Audit Comments Evidence provided alongside management comments (including review of corrective journals) was deemed sufficient to support the completion of the recommendations. |
| 2024-25 QL Optimisation | 2a. For the Incomes Team to investigate all outstanding cases identified above and provide satisfactory evidence that these cases have been investigated and resolved. 2b. In situations where a repayment arrangement has been agreed with the tenant, this should be updated within QL and the payment schedule amended to ensure that the system accurately reflects whether a tenant is behind with a payment schedule or up to date with payments. 2c. When rent collection is under debt management by the Incomes Team QL should be updated to reflect this along with what actions are agreed with the tenant to recover overdue payments. | M | Phil McGaskill, Revenues and Payments Service Delivery Manager Bill Graves, Landlord Services Manager | 31/12/2025 | Management Comments All outstanding cases have been investigated, and appropriate resolutions have been implemented as required. The missing copy of the tenancy agreement (signed by the tenant as of 9 February 2024) has been located and provided. Where repayments have been agreed with tenants, QL has been updated and the system accurately reflects whether the tenant is behind or up to date with payments. As per QL, agreement has been noted between the Council and respective tenant for the recovery of overdue payments, as well as the QL system being updated to reflect rent collection is under debt management. Internal Audit Comments Evidence relating to management comments was reviewed, including investigation and resolving of outstanding cases raised as per the QL Optimisation Audit and required amendments and updates to the QL system. Evidence provided was noted as sufficient to support the completion of the recommendations. |

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 |
|----------------------------|---|----------------|--|--------------------------|--|
| 2024-25 Data Analytics | 3a. The Council should develop a mechanism to identify customers who have breached, or who are likely to breach, the due diligence threshold. This could include an analysis of customer spending patterns to identify customers that regularly make a high volume of small value orders. Once these customers are identified, due diligence procedures must commence in line with the Sundry Debtors guide. | M | Neil Markham, Incomes Team Leader | 01/10/2025 30/04/2026 | Management Comments The Council have created a report (which can be run out of Agresso) that looks at Sundry Debt groups customers. The report shows all invoices raised over the period of a year and totals the amount by customer. This will enable the review of spending patterns and pass this information on to the originating departments. The Council are currently exploring the best approach to reviewing and sharing this information to ensure it delivers meaningful value. Internal Audit Comments We will follow up on this action in accordance with the revised due date. |
| 2024-25 QL Optimisation | 1a. The Council should identify and agree a process to ensure Pos are available for review and verification by the Council prior to payment being made to ODS. PO verification should then form part of the checks carried out by the Council prior to making payment to ODS. 1b. The Council should develop and implement a process for verifying that repair and maintenance jobs are being completed to a satisfactory standard prior to making payment to ODS. This could involve reviewing photographic evidence of completed repairs, carrying out pre and/or post work inspections or engaging with tenants to confirm their satisfaction with the work carried out. The Council should also agree the level of verification required | M | Malcolm Peek, Property Services Manager | 30/11/2025 30/04/2026 | Management Comments The Property Services Manager has looked at the actions, and these have been highlighted in the Consultants (ARK) review and as a part of their recommendations. As such these are being implemented by the Council in consultation with ARK. Internal Audit Comments We will follow up on these actions in accordance with the revised due date. |

| AUDIT | RECOMMENDATIONS MADE | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|---------------------------|---|----------------|---|--------------------------|---|
| | for different sized jobs. Once agreed, all aspects of the verification requirements should be documented in policy and guidance documents to ensure all parties are aware of their roles and responsibilities for verifying satisfactory completion of work. | | | | |
| 2025-26 Purchase Cards | <p>1a. To prevent further instances of transactions not being approved on BCOS, a policy should be produced to clearly stipulate the consequences of not recording and approving transactions in a timely manner. The policy should be presented at Senior Management meetings and then circulated to all card holders and approvers to raise awareness and ensure the support of Senior Management if the consequences need to be actioned.</p> <p>1b. All transactions should be supported by the relevant documentation and submitted on BCOS before the next monthly reconciliation is due. This should be reiterated to cardholders and approvers including the consequences of non-compliance. Details of any VAT paid on each purchase should be evidenced by the supporting documentation where relevant. This allows timely and accurate approval to be granted, including the appropriate VAT reclaim, and will help to prevent a backlog in transactions without approval.</p> <p>1c. Following the review of the backlog of previously unapproved transactions, an assessment should be performed of spend which is deemed inappropriate and a list of ineligible items should be included in the purchase card policy.</p> | H | Phil McGaskill, Revenues and Payments Service Delivery Manager | 31/12/2025 28/02/2026 | <p>Management Comments</p> <p>The Purchase Card Scheme Policy has been revised on 3 July 2025), with circulation to Card Holders on 21 July 2025 (with required approval and signature from the cardholder with details held on the OCC Mastercard Cardholder Data excel). There is reference within the Policy that all transactions must be notified to approvers by the 8th working day of the month and be reviewed by the 14th working day of the month. If the card has not been timely reconciled through the BCOS system and receipts and VAT invoices obtained and retained where applicable for all transactions made, the card will be suspended or cancelled.</p> <p>As per the Purchase Card Scheme Policy, for VAT purposes the card holder must attach copies of all invoices and receipts to the transaction within the card transaction management system (BCOS). Emails are sent from the Barclaycard Admin Team at the Council, that all Barclaycard spend must be actioned by the end of the 8th working day of the month, otherwise the card will be suspended until all spends are actioned and the card holder manager has approved them.</p> <p>There has been a review of previously unapproved transactions. As per the Purchase Card Scheme Policy, there is reference to the fact cardholders must only use the card for work related purchases, must not use the card for the purchase of anything that could bring the Council's reputation into disrepute or in the case a corporate contract is in place, with a list provided for all contracts held by the Council. Further reference is made that the card should not be used to withdraw cash, to pay for items or services from any suppliers of Financial Services, to pay for standard travel and subsistence which should be reclaimed via Payroll and to make personal purchases.</p> |

| AUDIT | RECOMMENDATIONS MADE | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|---------------------------|--|----------------|---|--------------------------|---|
| | | | | | Internal Audit Comments We will follow up on the action to recommendation 1a in accordance with the revised due date (to ensure the Council can demonstrate evidence of the presentation and approval at a Senior Management level). Evidence to support the management comments was received to support the completion of recommendations 1b and 1c. |
| 2025-26 Purchase Cards | 2a. An application form for requesting a purchasing card should be produced by the Payments Team to ensure they are consistently receiving the required information for each request. This is in addition to the Barclaycard application form but should not be a duplicate of it. The information from the form should be recorded on the card holder record and should be used to perform regular reviews of the use and distribution of cards across the Council. The Council application form should be attached to the Barclaycard form and submitted to the Head of Financial Services for oversight and information to consider prior to his approval. The Council application form should be approved by the Line Manager and card holder. The Barclaycard application form should be signed by the cardholder; employee authorised to nominate cardholders and the Group Finance Director. 2b. A full review of the list of cardholders and approvers should be performed to remove any who no longer work at the Council and to cancel their card and/or approval permissions with immediate effect. 2c. Following the review and update of card holders, the record should be reformatted to allow clarity and ease of use and should be kept up to date. The record should include (but not limited to): | H | Phil McGaskill, Revenues and Payments Service Delivery Manager | 31/12/2025 28/02/2026 | Management Comments A new Council-specific Application Form has been produced by the Council that runs alongside the Purchasing Card Procedures Policy. As part of the Council's application process, details must be provided on the cardholder's job title, service, line manager, reason for requiring a card, the card limit, single transaction limit, date card ordered as well as the noting by the Payments Team for dates of review for the use of the card as well as the date of review for the limits of the card. A full review of the list of the cardholders has been performed by the Council, with all outdated records removed. As part of the termination process for any cardholder at the Council, the Payments Team will receive an email from the ICT Service Desk that notes that the leaver holds a purchase card as such it can be cancelled. Within the Mastercard Cardholder Data excel, there is a tab included which provides details of employees which have left the Council, with evidence provided as per BCOS that cards have been cancelled in line with finalisation of employment. As per the Mastercard Cardholder Data excel there are columns detailing full name of cardholder, service, job description, approving manager, card limit, individual transaction purchase limit, date for review of card, date of card order and date of agreement form and policy sent and received to card user. As part of the Council's specific card application process, details must be provided on job title, service, line manager, reason for requiring a card, the card limit, single transaction limit, date card ordered as well as the noting by the Payments Team for dates of review for the use of the card as well as the date of review for the limits of the card. |

| AUDIT | RECOMMENDATIONS MADE | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|---------------------------|---|----------------|---|--------------------------|---|
| | <ul style="list-style-type: none"> • Full name • Job title • Department • Line manager/Approving manager • Reason for requiring a card • Date purchasing card issued • Date for review of future requirement for card • Card limit • Individual purchase limit. | | | | Internal Audit Comments We will follow up on the action to recommendation 2a in accordance with the revised due date (given that the new Council Application Form has only been introduced recently, we have revised the implementation data accordingly to judge the effectiveness of the controls in place). Evidence to support the management comments was received to support the completion of recommendations 2b and 2c. |
| 2025-26 Purchase Cards | 3a. A review should be performed of purchasing card limits to ensure that where they can be reduced, action is taken, and limits are set at a reasonable level. Having only the required limit on purchasing cards reduces the risk of potential fraudulent payments being made. 3b. A review of suppliers who are paid regularly should be performed by the Management Accounting Team, to determine where it would be advantageous to establish business accounts and invoicing for future transactions. This strategy will help reduce the volume of purchasing card transactions, ease the workload for approvers, and decrease the time the Payments Team spends monitoring transactions. Implementing this recommendation will contribute to more efficient financial management within the Council. | M | Phil McGaskill, Revenues and Payments Service Delivery Manager | 31/12/2025 28/02/2026 | Management Comments As per the Purchase Card Scheme Policy, details are made that cardholders are not permitted to amend spending limits or categories. A review was undertaken by Payments Team Manager who contacted each of the card approvers to ensure that limits for cardholders were reasonable and going forward there will be a yearly review of individual cardholder limits in line with the yearly review of suitability of cardholders, with dates for review included as per the OCC MasterCard Cardholder Data excel. It is noted from the OCC MasterCard Cardholder Data excel that several cardholders have had their limits amended to reflect their purchasing needs. The process for uploading the monthly Purchasing Card transactions from BCOS to the Council's financial system has been reviewed and enhanced to include an analysis of transactions by Merchant. This analysis will be reviewed by a Finance Business Partner and/or the Strategic Finance Manager who will recommend to the Procurement and Payments Teams any Merchants for which a business account with the Council should be sought to enable future transactions to be invoiced with their approval and payment captured through the P2P processes. |

| AUDIT | RECOMMENDATIONS MADE | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|---------------------------|---|----------------|---|--------------------------|--|
| | | | | | Internal Audit Comments We will follow up on the action to recommendation 3b in accordance with the revised due date (given that we have not received any evidence to demonstrate the processes in place). Evidence to support the management comments was received to support the completion of recommendation 3a. |
| 2025-26 Purchase Cards | 4a. Purchasing cards should only be used by the named card holder and card details should not be shared. If there are changes to structure and/or roles within teams, and the card holder is no longer the correct person, it should be changed following a defined process via discussions with the Payments Team, the Head of Financial Services and Barclaycard. The process should be documented including the approval required and all evidence of the change retained. | M | Phil McGaskill, Revenues and Payments Service Delivery Manager | 31/12/2025 28/02/2026 | Management Comments As per the Purchase Card Scheme Policy, details are made that the cardholder must not disclose their card details to anyone when conducting a transaction. It is noted that the Council would not change a card from one person to another, rather the card would be cancelled, and a new card would be requested. On termination of employment or in the case of changing role or the card is no longer required by the cardholder, the cardholder must surrender their card immediately. As part of the termination process for cardholders at the Council, the Payments Team will receive an email from the ICT Service Desk that notes that the leaver holds a purchase card as such it can be cancelled, with the leaver form having a question in place to notify if the individual holds a Council card. For any changes for an individual's required role or requirement for a new purchase card, the prospective cardholder must fill in a Council specific Application Form (process only just bought into place), which must include the reason for requiring the card as well as relevant approval from the card approver and from the Group Finance Director. Internal Audit Comments We will follow up on the action to recommendation 4a in accordance with the revised due date (given that the new Council Application Form has only been introduced recently, we have revised the implementation data accordingly to judge the effectiveness of the controls in place). |

RECOMMENDATIONS: OVERDUE

These recommendations have been marked as overdue as they have previously revised their implementation date. Therefore, they have now missed at least two implementation dates.

| AUDIT | RECOMMENDATIONS MADE | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|---|---|----------------|--|--|---|
| 2023-24 Income Generation | 1d. 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. | H | Emma Gubbins, Corporate Asset Lead | 01/01/2023 31/03/2024 31/03/2025 30/06/2025 | Management Comments The procurement of the system has been delayed. The Council now anticipate placing a contract in the early part of next financial year. |
| | | | Malcolm Peek, Property Services Manager | 31/05/2026 | Internal Audit Comments We will follow up on this action in accordance with the revised due date. |
| 2023-24 Recruitment and Retention | 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 & Hiring Managers including uploading the policies onto the intranet. | M | Gail Malkin, Head of People | 31/12/2024 28/02/2025 30/09/2025 31/10/2025 31/03/2026 | Management Comments The Council has consulted trade unions on the updated Recruitment and Selection Policy, and the Policy was expected to be presented to the Council Leadership Team with aims to publish on the Council Intranet by mid-October 2025. The Hiring Managers' Network have been briefed on the Policy. |
| | | | | | Internal Audit Comments We will follow up on the action to this recommendation in accordance with the revised due date ahead of the next Audit and Governance Committee as no updated response has been received regarding this recommendation from requests on 19 November, 9 and 18 December and 8 January with further escalation from the Group Finance Director on the 15 January. |
| 2023-24 Recruitment and Retention | 2a. To review the system functionality to producing recruitment monitoring data such as time to hire, agency spend and vacancy data. | M | Gail Malkin, Head of People | 31/12/2024 28/02/2025 30/09/2025 31/12/2025 31/03/2026 | Management Comments For timescales for implementation of recruitment reporting through Power BI, the Council are aiming to implement this by the end of March in 2026. The report will not only provide data for the previous month (as currently) but will also include a rolling 12-month cumulative view, starting from 1 December 2025. |

| AUDIT | RECOMMENDATIONS MADE | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|---|---|----------------|--|--|--|
| | | | | | Internal Audit Comments We will follow up on the action to recommendation 2a in accordance with the revised due date. |
| 2023-24 Selective Licensing | 1a. The Council should conduct inspections based on their risk/priority level which is reviewed and a rating applied on receipt of application. 1b. There should be a clear focus on the number of target inspections to be undertaken annually and subsequently monthly to meet the 12% annual inspections target and the 60% inspection target at the end of the scheme. | M | Courtney Bennet, Building Control Team Manager David Butler, Head of Planning and Regulatory Services | 31/01/2025 30/04/2025 30/09/2025 01/03/2026 | Management Comments A risk-based priority rating system is now fully operational. Each license is assigned a priority rating on receipt of application, and inspections are conducted according to this risk-based approach. Priority 1 (higher risk) properties are inspected by Oxford City Council staff, and Priority 2 properties are inspected by contracted officers. All inspections are now recorded and monitored through MetaStreet, providing a single, consistent source of data. The manual reconciliation of historic Uniform records has been completed, establishing an accurate baseline inspection list. A Power BI report is now in use, providing management with real-time oversight of inspections against risk ratings and targets. With the application backlog now cleared and license issuance on target, inspections are the program priority. The Council has secured a multi-year contract with Buckingham Futures to provide over 1,300 inspections annually, ensuring adequate resourcing. The improved Power BI reporting is now operational and provides regular oversight of inspection volumes, with annual and monthly figures tracked against the required targets. Internal Audit Comments We will follow up to ensure appropriate evidence has been received to demonstrate completion of the noted recommendations in accordance with the revised due date. |
| 2024-25 GDPR and High-Level Freedom of Information | 1a. Management, in conjunction with each business unit or department, should carry out a full and comprehensive review of all the Council's RoPAs to ensure that these are consistent, complete, and up to date and that they capture, as a minimum, the information identified as missing by this review. The updated RoPAs should be presented to and approved by Senior Management and subject to review on an | H | Emma Jackman, Head of Law & Governance, Council Monitoring Officer and Data Protection Officer | 30/04/2025 30/08/2025 31/12/2025 20/03/2026 | Management Comments Information from specific teams have been collated into an organisational level RoPA and retention schedule which was sent out to Heads of Services on 14 January 2026. Each service had until the 23 January 2026 to note any areas of omission and to feed back on the documents ahead of presentation to the Audit and Governance Committee on 28 January, after which if approval is provided, the documents will be published both externally and internally. |

| AUDIT | RECOMMENDATIONS MADE | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|---|---|----------------|--|--|---|
| | ongoing basis to ensure that these remain current and appropriate. 1b. As part of the RoPA review, the Council should continue to review existing privacy notices and updating them in case of any changes to data processing activities to ensure continued transparency of data processing with data subjects and consistency across all data privacy notices that exist. | | | | Internal Audit Comments We will follow up on these actions in accordance with the revised due date. |
| 2024-25 GDPR and High-Level Freedom of Information | 2a. Management should review the Council's retention schedules and ensure that these are fit for purpose. The retention schedules should be subject to review on a regular basis. This should be done in line with the RoPA review as per finding 1. | M | Emma Jackman, Head of Law & Governance, Council Monitoring Officer and Data Protection Officer | 30/04/2025 30/08/2025 31/12/2025 20/03/2026 | Management Comments Information from specific teams have been collated into an organisational level RoPA and retention schedule which was sent out to Heads of Services on 14 January 2026. Each service had until the 23 January 2026 to note any areas of omission and to feed back on the documents ahead of presentation to the Audit and Governance Committee on 28 January, after which if approval is provided, the documents will be published both externally and internally. Internal Audit Comments We will follow up on this action in accordance with the revised due date. |
| 2024-25 GDPR and High-Level Freedom of Information | 3a. Directors should ensure that the Data Protection training modules are completed by all staff on an annual basis. 3b. Directors, in conjunction with the Information Governance Team, should ensure that training completion is accurately recorded and monitored on an ongoing basis to ensure that it is completed by all members of staff and arrangements should be put in place for the effectiveness of the training to be actively assessed and reported to Senior Management. | M | Grace Wigham, Senior Information Governance Officer | 30/09/2025 31/12/2025 20/03/2026 | Management Comments A training system has been procured, and access has now been provided, with the system being customisable and the Council in process of narrowing down the required modules for use. The system is expected to go-live towards the end of February to early March 2026, but there are some uncertainties regarding processes due to Council not having defined control with regards to implementation. It has been agreed that for all mandatory training modules, these should be completed for all on the new system, even it was the case they had been completed on the old system. Internal Audit Comments We will follow up on these actions in accordance with the revised due date. |

| AUDIT | RECOMMENDATIONS MADE | PRIORITY LEVEL | MANAGER RESPONSIBLE | DUE DATE | CURRENT PROGRESS |
|---|---|----------------|--|--|--|
| 2024-25 GDPR and High-Level Freedom of Information | 4a. For any third-party data transfers, the Council should ensure that these are being recorded within the RoPAs and any other applicable documentation, for example the information sharing log, and that appropriate safeguards, such as Data Sharing Agreements, are in place. | M | Emma Jackman, Head of Law and Governance, Council Monitoring Officer and Data Protection Officer | 30/09/2025 | Management Comments |
| | 4b. Arrangements should be made to ensure that the information sharing log is subject to review on a regular basis. | | | 31/12/2025 20/03/2026 | The current RoPAs do not currently align with data sharing arrangements. For data sharing registers, procedures involve pulling together all data sharing arrangements in place (including those which had not previously been captured), to be checked internally. The tracking of any use of AI is also being done in the same document, with consideration of Local Government Reform (LGR) resulting in requirement of sharing of data with further organisations. Internal Audit Comments We will follow up on these actions in accordance with the revised due date. |
| 2024-25 Data Analytics | 2a. The Council should either resume and expedite its investigation of easement related aged debts and ensure that they are adequately chased up in accordance with the Corporate Debt and Income and Collection policies, or if this is not deemed economically viable, the balances should be written off to maintain the accuracy of the aged debt listing and the council's receivables balances. | M | Neil Markham, Incomes Team Leader | 01/10/2025 25/12/2025 31/03/2026 | Management Comments The easement portfolio is still due to be reviewed, but there is prioritisation of workloads based on risk to the Council. The easements debt is categorised as a low risk by the Corporate Assets Team. The work stream will result in negotiations on each easement to convert to a premium rather than an annual payment. Internal Audit Comments We will follow up on the action to recommendation 2a in accordance with the revised due date (we have requested a revised due date for this action but did not receive a response and as such will revise to ensure follow up ahead of the next Audit and Governance Committee). |

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