

# Internal Audit Follow Up of Recommendations Report

143 **Oxford City Council**  
April 2026



# CONTENTS

SUMMARY.....2  
RECOMMENDATIONS: COMPLETE.....5  
RECOMMENDATIONS: IN PROGRESS .....13  
RECOMMENDATIONS: OVERDUE.....14



# SUMMARY

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	-	-	-	-	-	-	-	-
<b>Total</b>	<b>18</b>	<b>2</b>	<b>12</b>	<b>4</b>	<b>14</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>

145

**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	-	4	-	-	-	-	-	-	-	-
Risk Management	5	-	4	1	4	-	4	-	-	-	-	-	-	-	-
Fire Risk Assessment <sup>1</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GDPR and High-Level Freedom of Information	5	1	3	1	4	-	-	-	4	-	-	-	-	-	-
Homelessness Prevention	4	-	3	1	3	-	3	-	-	-	-	-	-	-	-
Data Analytics	3	-	3	-	3	-	1	-	2	-	-	-	-	-	-
Affordable Housing	2	-	-	2	-	-	-	-	-	-	-	-	-	-	-
QL Optimisation	3	-	2	1	2	-	1	-	-	-	1	-	-	-	-
Income Generation	2	-	1	1	1	-	1	-	-	-	-	-	-	-	-
<b>Total</b>	<b>31</b>	<b>1</b>	<b>20</b>	<b>10</b>	<b>21</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

146

<sup>1</sup> 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 <sup>1</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treasury Management	1	-	-	1	-	-	-	-	-	-	-	-	-	-	-
Purchase Cards	4	2	2	-	4	-	-	2	2	-	-	-	-	-	-
<b>Total</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>1</sup> 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.

- ▶ All recommendations barring that resulting from the Income Generation audit have now been completed. This is noted as being delayed by over three years which is of concern given the high priority level of this recommendation.

## 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 GDPR and High-Level Freedom of Information and Data Analytics audits.
- ▶ 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.

## 2025/26

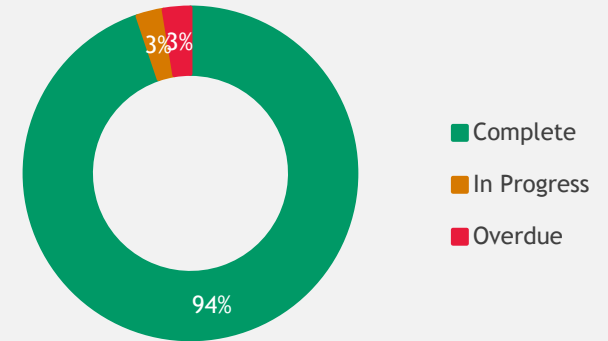
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2025/26.

- ▶ We have noted that all recommendations raised as part of audits conducted so far for 2025/2026 have now been completed.

### REQUIRED AUDIT COMMITTEE ACTION:

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

### Implementation of recommendations since 2023/24



## RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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 and Hiring Managers including uploading the policies onto the intranet.	M	Gail Malkin, Head of People	31/12/2024	<p><b>Management Comments</b></p> <p>The Recruitment and Selection Policy has now been fully implemented and uploaded to the Council's intranet. The Recruitment Consultant from the Council met with the Corporate Leadership Team (CLT) on 10 October, where Heads of Service were given the opportunity to comment. Comments and suggested amendments from the CLT, were considered and incorporated, and the policy updated accordingly prior to approval.</p> <p><b>Internal Audit Comments</b></p> <p>We have reviewed the updated Recruitment and Selection Policy and can confirm that it clearly outlines roles and responsibilities for all officers and service areas involved in the recruitment process. We have obtained evidence to show appropriate scrutiny and challenge by the CLT for the Policy, with appropriate uploading of the document onto the Council's intranet.</p> <p>Evidence was therefore deemed sufficient to support the completion of this recommendation.</p>
				28/02/2025	
30/09/2025					
31/10/2025					
31/03/2026					
2023-24 Recruitment and Retention	1b. 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	<p><b>Management Comments</b></p> <p>For timescales for implementation of recruitment reporting through Power BI, the Council are on track to implement this by the end of March 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.</p> <p><b>Internal Audit Comments</b></p> <p>We have reviewed the Power BI reporting, and it contains appropriate monitoring data across recruitment including but not limited to applicants per role and average time to recruit, with data split across grades and performed monthly and on a rolling basis over the year.</p> <p>Evidence was therefore deemed sufficient to support the completion of this recommendation.</p>
				28/02/2025	
				30/09/2025	
				31/12/2025	
				31/03/2026	

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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.	M	Courtney Bennet, Building Control Team Manager	31/01/2025 30/04/2025 30/09/2025 01/03/2026	<p><b>Management Comments</b></p> <p>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.</p> <p>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.</p> <p><b>Internal Audit Comments</b></p> <p>We have reviewed the implementation of the risk-based priority rating system as well as obtaining a copy of the baseline inspection list which documents a reconciliation of historic uniform records with processes deemed as appropriate and sufficient.</p> <p>Power BI reporting is confirmed to be in place which provides key metrics across inspections completed against relevant risk ratings and implemented targets, including if the Council are on track to meet these. We have received evidence of the contract with Buckingham Futures which documents the provision of inspections from January 2026 to January 2027 with the option to extend for two further periods of 12 months.</p> <p>Evidence was therefore deemed sufficient to support the completion of these recommendations.</p>
	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.		David Butler, Head of Planning and Regulatory Services		
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	H	Emma Jackman, Head of Law & Governance, Council	30/04/2025 30/08/2025 31/12/2025	<p><b>Management Comments</b></p> <p>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</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>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 ongoing basis to ensure that these remain current and appropriate.</p> <p>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.</p>		Monitoring Officer and Data Protection Officer	20/03/2026	<p>on the documents ahead of presentation to the Audit and Governance Committee on 28 January, after which documents were published as required.</p> <p><b>Internal Audit Comments</b></p> <p>We have received the updated and reviewed RoPa and Retention Schedule. The Council have an internal Microsoft form on the intranet for all employees to submit changes or amendments to both documents at any time.</p> <p>The Council have advised that they will review and make amendments as required to these documents on a quarterly basis, and then we will do a full proactive audit and update of both documents annually.</p> <p>Evidence was therefore deemed sufficient to support the completion of these recommendations.</p>
<p>2024-25</p> <p>GDPR and High-Level Freedom of Information</p>	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	<p>30/04/2025</p> <p>30/08/2025</p> <p>31/12/2025</p> <p>20/03/2026</p>	<p><b>Management Comments</b></p> <p>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 documents were published as required.</p> <p><b>Internal Audit Comments</b></p> <p>We have received the updated and reviewed RoPa and Retention Schedule. The Council have an internal Microsoft form on the intranet for all employees to submit changes or amendments to both documents at any time.</p> <p>The Council have advised that they will review and make amendments as required to these documents on a quarterly basis, and then we will do a full proactive audit and update of both documents annually.</p> <p>Evidence was therefore deemed sufficient to support the completion of this recommendation.</p>
2024-25	3a. Directors should ensure that the Data Protection training modules are completed by all staff on an annual basis.	M	Grace Wigham, Senior Information	<p>30/09/2025</p> <p>31/12/2025</p>	<p><b>Management Comments</b></p> <p>A training system has been procured, and access has now been provided, with the system going live in March 2026.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
GDPR and High-Level Freedom of Information	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.		Governance Officer	20/03/2026	<p>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.</p> <p><b>Internal Audit Comments</b></p> <p>The training system was confirmed to having gone live on 16 March 2026. There is a pre-built Data Protection Module which the Senior Information Governance Officer has reviewed and added the Council's internal policies to. This will be mandatory for all staff to complete on an annual basis</p> <p>A FOI module has been developed by the provider in conjunction with the Council. This will also be mandatory for all staff to complete on an annual basis.</p> <p>Following the go live of the system, there will be ongoing monitoring of uptake for training with reporting to the Corporate Leadership Team (CLT) to ensure compliance.</p> <p>Evidence to support the management comments was received to support the completion of these recommendations.</p>
2024-25 GDPR and High-Level Freedom of Information	<p>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.</p> <p>4b. Arrangements should be made to ensure that the information sharing log is subject to review on a regular basis.</p>	M	Emma Jackman, Head of Law and Governance, Council Monitoring Officer and Data Protection Officer	<p>30/09/2025</p> <p>31/12/2025</p> <p>20/03/2026</p>	<p><b>Management Comments</b></p> <p>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.</p> <p>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.</p> <p><b>Internal Audit Comments</b></p> <p>The Council have developed a Data Sharing Register which has been produced alongside the updated RoPa and Retention Schedule. The Council do not currently have any international data transfers, but as part of the Data Sharing Register there is the ability to capture these if this changes in the future.</p> <p>The Data Sharing Register has been reviewed and captures all contracts, Data Protection Impact Assessments (DPIAs) and Data Sharing Agreements that the Council have had input into. This</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					<p>Register will be subject to regular review as is the case with the Council's RoPa and Retention Schedule.</p> <p>Evidence to support the management comments was received to support the completion of these recommendations.</p>
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	Emma Gubbins, Corporate Asset Lead	01/10/2025 25/12/2025 31/03/2026	<p><b>Management Comments</b></p> <p>The easement portfolio has now been reviewed by the Corporate Assets Team. The Head of Corporate Assets has been through the portfolio with the Finance Team and has identified 59% of the lines of debt can be written off which have now been submitted, with the aims to capitalise these instead. 13% of the remaining aged debts have been flagged to be chased with the Finance Team and the remainder fall within the utilities portfolio which are being reviewed in the next financial year.</p> <p><b>Internal Audit Comments</b></p> <p>We have reviewed the processes in place to review easement related aged debts. We can confirm that there has been an active approach taken by the Corporate Assets Team to investigate outstanding balances and to ensure that they are adequately chased up or in the cases this is not viable for the balances to be written off.</p> <p>Evidence to support the management comments was received to support the completion of this recommendation.</p>
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	<p><b>Management Comments</b></p> <p>The Council have created a report (which can be run out of Agresso) that looks at Sundry Debt groups customers.</p> <p>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.</p> <p><b>Internal Audit Comments</b></p> <p>We have received and confirmed that the Council have implemented a mechanism for conducting quarterly reviews of customer spend. Additionally, communications have gone out to Officers to remind them to place greater emphasis on due diligence procedures as part of debt review meetings. A Due Diligence Threshold Report Procedure having been produced by</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					<p>the Incomes Team Leader which documents reporting process and notification routes in the cases customers are at risk of exceeding defined thresholds.</p> <p>Evidence to support the management comments was received to support the completion of this recommendation.</p>
2025-26 Purchase Cards	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.	H	Phil McGaskill, Revenues and Payments Service Delivery Manager	31/12/2025 28/02/2026	<p><b>Management Comments</b></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><b>Internal Audit Comments</b></p> <p>A Council Purchase Card Scheme Policy has been produced and disseminated to Card Holders. On review of this document there is clear reference to the consequences of not recording and approving transactions in a timely manner. We have also noted that the Policy has been appropriately shared with Senior Management to ensure that they have awareness of procedures to be followed.</p> <p>Evidence to support the management comments was received to support the completion of this recommendation.</p>
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	H	Phil McGaskill, Revenues and Payments Service Delivery Manager	31/12/2025 28/02/2026	<p><b>Management Comments</b></p> <p>A new 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.</p> <p><b>Internal Audit Comments</b></p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	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.				<p>We have reviewed the new Council Application Form and have confirmed its effectiveness alongside that of the Barclaycard Form for capturing required information as part of any card request. As part of the review process the Council Form is attached with that for Barclaycard and we have noted the requirement of relevant signature from the cardholder as well as authorisation from the Line Manager nominating the card as well as the Group Finance Director.</p> <p>Evidence to support the management comments was received to support the completion of this recommendation.</p>
2025-26 Purchase Cards	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	<p><b>Management Comments</b></p> <p>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.</p> <p><b>Internal Audit Comments</b></p> <p>It has been confirmed with evidence received that the Strategic Finance Manager has undertaken a review of Barclaycard (BCOS) transactions by volume and value. Following from this communication has been made to the Procurement and Payments Team to collaboratively pursue establishing a business account with the Amazon, Travelodge and Premier Inn (top noted suppliers) so that payment can be made via invoicing, instead of using credit facilities.</p> <p>Evidence to support the management comments was received to support the completion of this recommendation.</p>
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	M	Phil McGaskill, Revenues and Payments Service	31/12/2025 28/02/2026	<p><b>Management Comments</b></p> <p>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</p>

155

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>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.</p>		<p>Delivery Manager</p>		<p>change a card from one person to another, rather the card would be cancelled, and a new card would be requested.</p> <p>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.</p> <p>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.</p> <p><b>Internal Audit Comments</b></p> <p>We have reviewed the new Council Application Form and have confirmed its effectiveness alongside that of the Barclaycard Form for capturing required information as part of any card request. As part of the review process the Council Form is attached with that for Barclaycard and we have noted the relevant signature from the cardholder as well as authorisation from the Line Manager nominating the card as well as the Group Finance Director.</p> <p>Additional evidence such as the new Purchase Card Scheme Policy as well as procedures for employees leaving the Council have been reviewed and are deemed appropriate.</p> <p>Evidence to support the management comments was received to support the completion of this recommendation.</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
2024-25 QL Optimisation	<p>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.</p> <p>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 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.</p>	M	Malcolm Peek, Property Services Manager	30/11/2025 30/04/2026	<p><b>Management Comments</b></p> <p>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.</p> <p><b>Internal Audit Comments</b></p> <p>We will follow up on these actions in accordance with the revised due date.</p>

## 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  Malcolm Peek, Property Services Manager	01/01/2023 <del>31/03/2024</del> <del>31/03/2025</del> 30/06/2025 30/06/2026	<b>Management Comments</b> The procurement of the system is currently in progress. The Council now anticipate placing a contract in the early part of next financial year. <b>Internal Audit Comments</b> We will follow up on this action in accordance with the revised due date.

FOR MORE INFORMATION:

**Gurpreet Dulay**

Gurpreet.Dulay@bdo.co.uk

**Freedom of Information**

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