Executive summary

Service Area	Head of Service	SODC			VWHDC			Joint		Joint Comparison of Q3 and Q4		
		Total Number of Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Recs	Number of Overdue Recs	Q3% of Overdue Recs	Q4 % of Overdue Recs	% Change
Corporate Strategy	Clare Kingston (Head of Corporate Strategy)	15	3	20%	16	0	0%	31	3	58%	10%	48% ⬇
Development and Housing	Vacant Post (Head of Development and Housing)	0	0	0%	0	0	0%	0	0	0%	0%	0% ↔
Economy, Leisure and Property	Chris Tyson (Head of Economy, Leisure And Property)	18	2	11%	17	0	0%	35	2	33%	6%	27% ⬇
Finance	William Jacobs (Head of Finance)	53	6	11%	49	2	4%	102	8	49%	8%	41% ⬇
HR, IT and Technical Services	Andrew Down (Head of HR, IT & Technical Services)	34	8	24%	37	6	16%	71	14	57%	20%	37% ⬇
Legal and Democratic	Margaret Reed (Head of Legal and Democractic Services)	20	1	5%	16	1	6%	36	2	17%	6%	11% ⬇
Planning	Adrian Duffield (Head of Planning)	18	5	28%	18	3	17%	36	8	36%	22%	14% ⬇
Total recommendations Q4 2015/16		158	25		153	12		311	37			

SODC Summary of overdue recommendations

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
16	Anti-Fraud and Corruption Arrangements	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	5. Awareness of anti-fraud and corruption arrangements and training modules.	a) The council needs to ensure that there is sufficient visibility (i.e. posters/leaflets/bulletins) across all council buildings informing staff of the anti-fraud and corruption culture throughout the workplace.	High	30/11/2014	a) Due to elections preparations, the democratic services team priorities had to be changed. This will be picked up by the democratic services team and implemented by September 2015 incorporating the office move to Milton Park.	10/06/2015	Not Implemented	30/09/2015
21	Contract Monitoring	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	1. Contract monitoring guidance	The performance review of contractors¿ guidance should be reviewed & updated.	Low	31/10/2014	Agreed revised date with Phillip Hinton-Smith during audit follow up - update added by Sandy Bayley			31/07/2015
23	Petty Cash	2014/2015	Chris Tyson (Head of Economy, Leisure And Property)		4. Storage of claims/receipts - Cornerstone	Records of individual claims and the supporting receipts should be included with the voucher requesting top up of the float balance so that they are captured as an image within the Agresso system.	Low	08/01/2015	The last replenishment request was made in February 2015 and did not have a receipt attached. The officer submitting the requests is now aware of the new process to follow and will implement this from the next replenishment request when it is needed.

NP Update | 21/07/2015 | Not Implemented | 21/07/2015 |
| 24 | Petty Cash | 2014/2015 | William Jacobs (Head Of Finance) | Bob Watson (Accountancy Manager (Technical)) | 5. Petty Cash Replenishment Process | The request to replenish petty cash should be processed within creditors using a separate control account requiring a single coding and routing to an agreed officer for authorisation. Journal transfers would then be needed to code expenditure to the appropriate departments. | Medium | 31/01/2015 | At the time if the follow up, the most recent replenishment request to supplier ID 11130 was December 2014 and the process had not been changed so was coded to the individual service areas. The accountancy manager stated that the replenishment of petty cash process will reviewed as part of the overall cash office review.

NP Update | 21/07/2015 | Not Implemented | 30/09/2015 |

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
27	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	1. Policies and procedures	Consider developing: a)A disaster recovery policy (including an organisational chart). b)Guidance for the adding of new databases (including back up arrangements).	Low	31/03/2014	This is currently being reviewed.	14/08/2014	Not Implemented	31/12/2014
28	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	4. Recovery time	Consider establishing and documenting the time taken for a complete recovery of data.	Medium	30/09/2015	A new ICT infrastructure is to go live by September 2015, which will change the recovery points to zero recovery time of data.	14/08/2014	Ongoing (Date of implementation not yet passed)	30/09/2015
29	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Hinton-Smith (Procurement Officer)	5. Contract terms	Incorporate a section on disaster recovery testing and reporting in the legal template for council contracts with contractors with which the council has an ongoing relationship (i.e. frequent and recurring work).	Medium	31/03/2013	The performance, projects and customer services manager left his post in February 2014 and progress with the review of procurement documents have not been done. This has been flagged up with contract and procurement manager (Oxford City Council) for inclusion in the review of procurement templates.	14/08/2014	Not Implemented	31/03/2015
39	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Hinton-Smith (Procurement Officer)	6. Contractor testing	Obtain annual assurances from third party contractors with which there are ongoing relationships (e.g. frequent and/or recurring work) on outcomes of business continuity testing.	Medium	31/03/2014				
44	Council fees and charges	2013/2014	William Jacobs (Head Of Finance)	Simon Hewings (Accountancy Manager (Revenue))	1. Key information	A standard template should be incorporated within the fee setting process to capture key information in a standard format where it is not already clearly and comprehensively stated.	Low	31/10/2014	The Accountancy Manager (Revenue) stated that this recommendation will be reviewed as part of the 2016/2017 budget setting process and a decision will be made. - Added by Nilesh Parmar after discussion.	09/07/2015	Not Implemented	31/10/2015
52	Lone Working and Officer Security	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Lone working training	All lone working officers should be offered lone working training.	Medium	30/09/2014	As above, the Shared HR Business Support manager confirmed that a Health & Safety training provider had been contracted to conduct lone working training in early 2014 with all relevant staff having had their training by 31st March 2014.	13/12/2013	Ongoing (Date of implementation not yet passed)	30/09/2014
53	Post Room	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Procedures	c) Comprehensive and up to date procedures should be in place covering the processing of incoming and outgoing post within HR.	Low	30/09/2013	c) Not implemented due to the closure of the Vale office, Comprehensive and up to date procedures should be in place covering the processing of incoming and outgoing post within HR will now be produced..	04/06/2014	N/A	30/06/2014
55	Inter-council Recharges	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	1. Policies and procedures	(a) Establish policy and procedures on when joint purchases is allowed and what inter-council recharges should then be made. (b) Incorporate good practice guides in recharges guidance (e.g. use of time allocation sheets). (c) Incorporate a section on key issues in recharges guidance (e.g. transferring items, low value purchases).	High	31/03/2014	This is now being reviewed following the move to one office. This will be implemented prior to the 2015/16 budget setting process. This will be completed by 31 October 2014. Update (8/6/15) Due to staffing issues and the recent fire, the accountancy team have been diverted to other priorities and this remains an aspiration. I would still not regard this as high risk.	08/06/2015	Not Implemented	31/10/2015
64	Environmental Health and Food Safety	2013/2014	Clare Kingston (Head Of Corporate Strategy)	Diane Moore (Food & Safety Manager)	5. Premises groups & registration	a)The four premises without a business registration form should be reviewed and appropriate action taken.	Low	30/01/2016	EH 00499 is no longer inspected. LD00037 is now registered. Letters have been sent to the other premises requesting new registration forms are completed.	09/04/2014	Ongoing (Date of implementation not yet passed)	30/01/2016

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
65	Community Loans Scheme	2013/2014	William Jacobs (Head Of Finance)	Simon Hewings (Accountancy Manager (Revenue))	2. Roles and responsibilities	(a) Document the end to end process (including roles and responsibilities) for the administration and approval of loans. (b) If there is a possibility of the 12 week turnaround time not being met in the processing of applications received, there should be a reassignment of roles and responsibility for: a)monitoring loan repayments b)reconciling general ledger records to loan agreements.	Medium	30/09/2013	Confirmed with the Head of Finance that there has only been one application to date and it was his opinion that at the present there is no need to update the procedure notes. Should applications increase consideration will be given to review the procedure notes. As at 12 January 2015 no further applications have been received. As at 10 June 2015 no further applications have been received.	11/06/2015	Not Implemented	31/12/2014
195	Receipt of Income Arrangements	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Building Control Surveyor (Senior))	Local management control and checks	Building control line management should undertake and evidence monthly reviews to ensure that the councils¿ policies and procedures are being followed regarding the receipt of income.	Low	03/11/2015				
196	Receipt of Income Arrangements	2015/2016	Chris Tyson (Head of Economy, Leisure And Property)	Emma Dolman (Arts Manager)	Local management control and checks	Cornerstone line management should ensure all spot checks on the effectiveness of local procedures are evidenced.	Low	31/08/2015				
197	Receipt of Income Arrangements	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Receipt of Income Procedures	Clear procedures for all areas of the council regarding the receiving of income, including unallocated income, need to be developed, approved, regularly reviewed, monitored, and evidenced with a named individual or role responsible for procedures in each service area and for updating intranet guidance.	Medium	30/09/2015	Still agreed but will not be concluded by due date - competing priorities	25/09/2015	Ongoing (Date of implementation not yet passed)	30/11/2015
198	Receipt of Income Arrangements	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Building Control Surveyor (Senior))	Receipt of Income Procedures	Draft, approve and embed local income procedures for building control.	Medium	03/11/2015				
200	Procurement	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	Contract procedure rules	The council should ensure that the contract procedure rules are reviewed annually and that this review is annotated and scheduled for each year.	Low	30/09/2015	No action required: CPRs are already reviewed annually. Democratic services team and procurement officer are currently in the process of reviewing.	01/10/2015	Partly Implemented	
255	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	2a) Assessment of financial costs	a) The evaluation process should include an assessment to determine the actual cost of the consultation, both directly and indirectly. The proportion of the cost in relation to the service area should also be identified. The cost should be compared to similar exercises within the council or similar local authorities. These areas are considered good practice and they should be incorporated into a financial cost evaluation undertaken by the council.	Medium	01/01/2016	The Policy team have recently invested in a new piece of software that effectively captures time and costs that can be attributed to any piece of work they undertake. Therefore, from now any large scale public consultation will be logged within this system and allocated to an officer. All costs attributable to the consultation will be captured and recorded within this tool.	14/12/2015		
257	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	2b) Assessment of financial costs	b) The lead officer within each service area should be assigned responsibility for ensuring a financial cost evaluation is undertaken on all consultations. The results of the evaluation should be reported to the relevant senior officers and appropriate councillors on a regular basis.	Medium	01/01/2016	The Policy team have recently invested in a new piece of software that effectively captures time and costs that can be attributed to any piece of work they undertake. Therefore, from now any large scale public consultation will be logged within this system and allocated to an officer. All costs attributable to the consultation will be captured and recorded within this tool.	14/12/2015		

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258	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	2c) Assessment of financial costs	c) Once the financial cost evaluation process has been decided it should be included in the current corporate consultation procedures.	Medium	01/01/2016	The Policy team have recently invested in a new piece of software that effectively captures time and costs that can be attributed to any piece of work they undertake. Therefore, from now any large scale public consultation will be logged within this system and allocated to an officer. All costs attributable to the consultation will be captured and recorded within this tool.	14/12/2015		
260	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	3a) Assessments of added value	a) Appropriate assessments should be undertaken following any changes resulting from consultation to assess the outcome and the process of the consultation undertaken. The effectiveness of the consultation itself should also be evaluated.	Low	01/01/2016				
261	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	3b) Assessments of added value	b) The current corporate consultation procedures should include guidance to the assessment of the outcome and process of the consultation and also the evaluation process.	Low	01/01/2016				
325	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	3b) Sundry suppliers account	3b) Efforts must be made by the planning policy department to recover the duplicate payments made through the sundry supplier accounts to the supplier.	High	31/01/2016				

VWHDC Summary of overdue recommendations

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
80	Anti-fraud and Corruption Arrangements	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	5. Awareness of anti-fraud and corruption arrangements and training modules.	a) The council needs to ensure that there is sufficient visibility (i.e. posters/leaflets/bulletins) across all council buildings informing staff of the anti-fraud and corruption culture throughout the workplace.	High	30/11/2014	a) Due to elections preparations, the democratic services team priorities had to be changed. This will be picked up by the democratic services team and implemented by September 2015 incorporating the office move to Milton Park.	10/06/2015	Not Implemented	30/09/2015
85	Contract Monitoring	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	1. Contract monitoring guidance	The performance review of contractors' guidance should be reviewed & updated.	Low	31/10/2014	Agreed revised date with Phillip Hinton-Smith during audit follow up - update added by Sandy Bayley			31/07/2015
95	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Hinton-Smith (Procurement Officer)	1. Policies and procedures	Consider developing: (a) a disaster recovery policy. (b) guidance for the adding of new databases (including back up arrangements).	Low	31/03/2014	This is currently being reviewed.	14/08/2014	Not Implemented	31/12/2014
96	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	3. Recovery time	Consider establishing and documenting the time taken for a complete recovery of data.	Medium	30/09/2015	Not yet due to be implemented.	14/08/2015	Ongoing (Date of implementation not yet passed)	30/09/2015
97	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Hinton-Smith (Procurement Officer)	5. Contract terms	Incorporate a section on disaster recovery testing and reporting in the legal template for council contracts with contractors with which the council has an ongoing relationship (i.e. frequent and recurring work).	Medium	31/12/2013	The performance, projects and customer services manager left his post in February 2014 and progress with the review of procurement documents have not been done. This has been flagged up with contract and procurement manager (Oxford City Council) for inclusion in the review of procurement templates.	14/08/2014	Not Implemented	31/03/2015
99	S106, CIL and Commuted Sums	2013/2014	Adrian Duffield (Head of Planning)	Cathie Scotting (Major Applications Officer)	7. Reconciliation	A regular reconciliation of agreements recorded within Ocella should be undertaken with general ledger transactions to ensure income is accurately recorded.	Medium	30/04/2015	The November report to cabinet contained financial analysis and followed an exercise matching Agresso and Ocella data.		Partly Implemented	31/03/2015

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101	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	1. Documentation	Update the business continuity plans and strategy to include: (c) document likely recovery time for each system on business continuity plans.	Low	31/03/2015	Following our actual disaster we will be reviewing the councils' response. New IT infrastructure is due to be implemented over the next three months and the IT disaster recovery plan will certainly take a very different shape following the changes. I consider it best to complete this exercise once the new IT infrastructure is implemented.	26/03/2015	Not Implemented	30/09/2015
110	Council fees and charges	2013/2014	William Jacobs (Head Of Finance)	Simon Hewings (Accountancy Manager (Revenue))	1. Key information	A standard template should be incorporated within the fee setting process to capture key information in a standard format where it is not already clearly and comprehensively stated.	Low	31/10/2014	The Accountancy Manager (Revenue) stated that this recommendation will be reviewed as part of the 2016/2017 budget setting process and a decision will be made. - Added by Nilesh Parmar after discussion.	09/07/2015	Not Implemented	31/10/2015
117	Lone working and Officer Security	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Lone working training	All lone working officers should be offered lone working training.	Medium	30/09/2014	the Shared HR Business Support manager confirmed that a Health & Safety training provider had been contracted to conduct lone working training in early 2014 with all relevant staff having had their training by 31st March 2014.	31/12/2013	Ongoing (Date of implementation not yet passed)	30/09/2014
118	Inter-council Recharges	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	1. Policies and procedures	(a) Establish policy and procedures on when joint purchases is allowed and what inter-council recharges should then be made. (b) Incorporate good practice guides in recharges guidance (e.g. use of time allocation sheets). (c) Incorporate a section on key issues in recharges guidance (e.g. transferring items, low value purchases).	High	31/03/2014	This is now being reviewed following the move to one office. This will be implemented prior to the 2015/16 budget setting process. This will be completed by 31 October 2014. Not yet had the opportunity to review policy and guidance (although FPR have been updated). Still do not consider this high risk and would appreciate if the rationale for this decision to assess it so could be explained. As above and due to higher priority issues and limited resources this has yet to be implemented.	08/06/2015	Not Implemented	30/10/2015
184	Receipt of Income Arrangements	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Building Control Surveyor (Senior))	Receipt of Income Procedures	Draft, approve and embed local income procedures for building control.	Medium	03/11/2015				
186	Receipt of Income Arrangements	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Building Control Surveyor (Senior))	Local Management Control and Checks	Building control line management should undertake and evidence monthly reviews to ensure that the councils¿ policies and procedures are being followed regarding the receipt of income.	Low	03/11/2015				