

Executive summary

| Service Area | Head of Service | Total Number of Recs | Number of Overdue Recs | % of Overdue Recs |
|---|--|----------------------|------------------------|-------------------|
| Corporate Strategy | Clare Kingston (Head of Corporate Strategy) | 5 | 4 | 80% |
| Development and Housing | Debbie Taylor (Head of Development and Housing) | 2 | 2 | 100% |
| Economy, Leisure and Property | Chris Tyson (Head of Economy, Leisure And Property) | 0 | 0 | N/a |
| Finance | William Jacobs (Head of Finance) | 18 | 9 | 50% |
| HR, IT and Technical Services | Andrew Down (Head of HR, IT & Technical Services) | 23 | 16 | 70% |
| Legal and Democratic | Margaret Reed (Head of Legal and Democratic Services) | 8 | 7 | 88% |
| Planning | Adrian Duffield (Head of Planning) | 4 | 0 | 0% |
| Total recommendations Q3 2014/15 | | 60 | 38 | |

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 |
|--------|---------------------|------------|---|--|---------------------------------|--|-------------|---------------------|---|------------------------|-----------------------|-----------------------------|
| 105 | Business Continuity | 2013/2014 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 5. Contract terms | Incorporate a section on business continuity testing and reporting in the legal template for council contracts with contractors with which there are ongoing relationships (e.g. frequent and/or recurring work). | Medium | 30/09/13 | | | | |
| 119 | Stock Control | 2013/2014 | Andrew Down (Head of HR, IT & Technical Services) | John Backley (Technical and Facilities Manager) | 1. Reconciliations | Stock held, purchased, used and recharged is reconciled with original documents and with financial records of purchases and recharges to identify, record and resolve any anomalies. | Medium | 01/10/13 | Not updated during the year. | 07/07/14 | Not Implemented | 31/12/14 |
| 107 | Business Continuity | 2013/2014 | William Jacobs (Head Of Finance) | Adrianna Partridge (Audit Manager) | 7. Battlebox | An offsite battlebox should be used to store up to date copies of continuity plans. | Medium | 31/10/13 | | | | |
| 97 | Disaster Recovery | 2013/2014 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 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 | 31/12/13 | 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. | 14/08/14 | Not Implemented | 31/03/15 |
| 113 | Licensing | 2013/2014 | Clare Kingston (Head Of Corporate Strategy) | Paul Holland (Environmental Protection Manager) | 4. Separation of duties | Ensure there is a separation of duties from those who process and those who authorise the issue of environmental protection licences. | Medium | 31/12/13 | The Team Leader (Environmental Protection) advised an Administration Assistant had been appointed to undertake this work but had proved unsuitable, therefore it has been decided to wait until integration with South in February/March 2014 when a shared Administration Assistant will be available. | 21/03/14 | Not Implemented | 31/12/14 |
| 112 | Licensing | 2013/2014 | Margaret Reed (Head Of Legal And Democratic Services) | Liz Hayden (Legal, Licensing And Community Safety Manager) | 1. Licensing enforcement policy | Review the licensing enforcement policy. | Low | 31/12/13 | The joint working for an overarching enforcement policy covering all the key areas of enforcement is in a draft format and it is envisaged this will be completed by August 2014 | 21/03/14 | Not Implemented | 31/08/14 |
| 95 | Disaster Recovery | 2013/2014 | Andrew Down (Head of HR, IT & Technical Services) | Simon Turner (IT Operations Manager) | 1. Policies and procedures | Consider developing: □ (a) a disaster recovery policy. □ (b) guidance for the adding of new databases (including back up arrangements). □ | Low | 31/03/14 | This is currently being reviewed. | 14/08/14 | Not Implemented | 31/12/14 |
| 106 | Business Continuity | 2013/2014 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 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 | 31/03/14 | | | | |

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| 109 | Health and safety | 2013/2014 | Clare Kingston (Head Of Corporate Strategy) | Sally Truman (Policy, Partnership & Engagement Manager) | All fire wardens should be appropriately trained. | Best Practice: All selected fire wardens have been on fire warden training. <input type="checkbox"/> Findings: Internal audit established that there are 16 fire wardens at SODC, of which five have not had fire warden training. <input type="checkbox"/> Risk: If fire wardens are not given appropriate training, there is a risk that the fire wardens are not sure about their responsibilities if a fire occurred. <input type="checkbox"/> | High | 31/03/14 | Confirmed by the Shared Health and Safety Adviser that this is on hold as the fire evacuation procedure is being reviewed at Abbey House due to the impending occupation of the building by OCC and Citizens Advice Bureau. The fire evacuation procedures will then be reviewed at Crowmarsh offices. The plan is to dispense with roll calls, divide the buildings into zones and train fire wardens to do building sweeps of their zones. | 09/04/14 | Not Implemented | 31/12/14 |
| 124 | Environmental Health and Food Safety | 2013/2014 | Clare Kingston (Head Of Corporate Strategy) | Diane Moore (Food & Safety Manager) | 3. Procedures | Procedures should:- a) <input type="checkbox"/> Be regularly reviewed and updated as need with the index and procedure updated to reflect the revised review date. b) <input type="checkbox"/> Include a procedure reference that matches the index. c) <input type="checkbox"/> Include a food alert procedure. d) <input type="checkbox"/> Be included within the document index. <input type="checkbox"/> | Low | 31/03/14 | Confirmed by the Food and Safety Manager that is a work in progress and is expected to be completed October 2014. | 09/04/14 | Not Implemented | 31/10/14 |
| 115 | Licensing | 2013/2014 | Margaret Reed (Head Of Legal And Democratic Services) | Liz Hayden (Legal, Licensing And Community Safety Manager) | 11. Lotteries | (a) Society lottery permit renewals should be due and reminded two months prior to the anniversary of their issue. <input type="checkbox"/> (b) Clarify and ensure the administration of lottery licenses is in compliance with the Small Society Lotteries (Registration of Non-Commercial Societies) Regulations (2007). <input type="checkbox"/> | Medium | 31/03/14 | The intention is to have the new system in place and necessary changes by end quarter 1 2014/15 | 21/03/14 | Ongoing (Date of implementation not yet passed) | 31/07/14 |
| 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. <input type="checkbox"/> (b) Incorporate good practice guides in recharges guidance (e.g. use of time allocation sheets). <input type="checkbox"/> (c) Incorporate a section on key issues in recharges guidance (e.g. transferring items, low value purchases). <input type="checkbox"/> | High | 31/03/14 | 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. | 16/07/14 | Not Implemented | 31/10/14 |

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| 114 | Licensing | 2013/2014 | Margaret Reed (Head Of Legal And Democratic Services) | Robert Draper (Licensing Team Leader) | 6. Performance management | a) Consider establishing a performance management statement or policy for the licensing team. □ (b) Translate raw data (over the processing of applications by the licensing team) to performance statistics which can be monitored effectively.□ | Low | 01/04/14 | a) and (b) Full implementation by 1 April 2014. | 21/03/14 | Ongoing (Date of implementation not yet passed) | 01/04/14 |
| 125 | Environmental Health and Food Safety | 2013/2014 | Clare Kingston (Head Of Corporate Strategy) | Diane Moore (Food & Safety Manager) | 5. Premises registration | a) The two premises without a business registration form should be reviewed and appropriate action taken. | Low | 30/04/14 | a) The two premises without a business registration forms are due for review as follows - (EH:02157 now reviewed and 010014025817 June 2014). | 09/04/14 | Ongoing (Date of implementation not yet passed) | 30/06/14 |
| 116 | Licensing | 2013/2014 | Margaret Reed (Head Of Legal And Democratic Services) | Liz Hayden (Legal, Licensing And Community Safety Manager) | 12. Reconciliations | a) Income reconciliation to compare licensing records with general ledger codings should be regularly undertaken by the licensing team. | Medium | 30/04/14 | Ongoing for completion April 2014 | 21/03/14 | Ongoing (Date of implementation not yet passed) | 30/04/14 |
| 120 | RIPA | 2013/2014 | Margaret Reed (Head Of Legal And Democratic Services) | Liz Hayden (Legal, Licensing And Community Safety Manager) | 1. RIPA policy and procedure | The RIPA policy and procedure should be updated to reflect current legislation and consideration should be given to including:- a) A requirement for members review of RIPA activities and approval of the policy as per the revised code of practice. b) Reference to the use of the NAFN and. c) Making the document available on the council's intranet.□ | Low | 30/04/14 | Revised guidance is due on local authority's use of RIPA so the update of the policy has been delayed in order to incorporate the expected revisions. In the meantime an explanation will be added to the current policy to explain that an update is due and that RIPA can only be used for particular offences and court approval is required. | 24/04/14 | Ongoing (Date of implementation not yet passed) | 31/12/14 |
| 121 | Credit Card Usage | 2013/2014 | William Jacobs (Head Of Finance) | Bob Watson (Accountancy Manager (Technical)) | 1. Register of cards | An electronic register should be maintained of the card numbers issued to officers. | Low | 30/04/14 | | | | |
| 122 | Credit Card Usage | 2013/2014 | William Jacobs (Head Of Finance) | Bob Watson (Accountancy Manager (Technical)) | 2. VAT | a) VAT should only be coded for reclaim when suitable VAT invoices/receipts are provided. b) Guidance should be enhanced to advise card holders as to what constitutes appropriate VAT documentation.□ | Low | 30/06/14 | | | | |
| 123 | Credit Card Usage | 2013/2014 | William Jacobs (Head Of Finance) | Bob Watson (Accountancy Manager (Technical)) | 3. Electronic record | An electronic record of transactions should be maintained to facilitate easier analysis of expenditure, e.g. by user. | Low | 30/06/14 | | | | |
| 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 | 30/09/14 | 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. | 31/12/13 | Ongoing (Date of implementation not yet passed) | 30/09/14 |

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| 85 | Contract Monitoring | 2014/2015 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 1. Contract monitoring guidance | The performance review of contractors' guidance should be reviewed & updated. | Low | 31/10/14 | | | | |
| 93 | Temporary Accommodation | 2014/2015 | Debbie Taylor (Head of Development and Housing) | Phil Ealey (Housing Needs Manager) | 1. Homelessness strategy | A homelessness strategy should be in place as it is a requirement of the Homelessness Act 2002. | Medium | 31/10/14 | The housing needs manager confirmed that the homelessness strategy has now been drafted and approved by the portfolio holder, and is awaiting sign-off to be released for consultation. Internal audit reviewed the draft strategy. | 07/01/15 | Partly Implemented | 31/03/15 |
| 78 | Anti-fraud and Corruption Arrangements | 2014/2015 | Margaret Reed (Head Of Legal And Democratic Services) | Steven Corrigan (Democratic Services Manager) | 3. Whistleblowing Policy | The most recently reviewed whistleblowing policy should be uploaded on the council intranet website to ensure that all officers have up to date information of the policy and required procedures. | Low | 31/10/14 | | | | |
| 110 | Council fees and charges | 2013/2014 | William Jacobs (Head Of Finance) | Bob Watson (Accountancy Manager (Technical)) | 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 | 31/10/14 | | | | |
| 111 | Council Fees and Charges | 2013/2014 | Andrew Down (Head of HR, IT & Technical Services) | Lee Brown (IT Applications Manager) | 2. Street naming and numbering | The street naming and numbering policy and charges should make it clearer that the fee relates to the notification element and not the naming and numbering of new properties. | Low | 30/11/14 | | | | |
| 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. <input type="checkbox"/> | High | 30/11/14 | | | | |
| 74 | Travel and Subsistence | 2014/2015 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 1. Expense Claims | A reminder should be issued to ensure that all service areas put the month and their service area on the envelope prior to submitting the receipts to Capita. | Low | 31/12/14 | | | | |
| 75 | Travel and Subsistence | 2014/2015 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 2. Processing | A reminder should be issued to all staff that they should claim their travel & subsistence within three months of the expenses incurred. | Low | 31/12/14 | | | | |

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| 94 | Temporary Accommodation | 2014/2015 | Debbie Taylor (Head of Development and Housing) | Phil Ealey (Housing Needs Manager) | 2. Policies & procedures | All policies and procedures should be reviewed, updated and version controlled. | Low | 31/12/14 | The Rent Deposit and Rent-In-Advance policy has been reviewed and updated. The Rent Recovery policy and procedures have been reviewed and updated. The remaining procedures mainly concern tenancy management and will be completed by March 2015. All policies and procedures are now version controlled. | 07/01/15 | Partly Implemented | 31/03/15 |
| 68 | Payroll | 2014/2015 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 3. Starters | All starter processes should comply with the council's agreed policies and procedures i.e. <input type="checkbox"/> a) <input type="checkbox"/> Evidence of proof of identification being obtained prior to start of employment. <input type="checkbox"/> b) <input type="checkbox"/> At least one of the proof of identification produced should be photographic e.g. passport or driving licence. <input type="checkbox"/> c) <input type="checkbox"/> Two references must be received for all starters and filed within the personnel records. <input type="checkbox"/> | Medium | 09/01/15 | | | | |
| 70 | Payroll | 2014/2015 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 5. Changes in remuneration policies | The head of human resources needs to inform the head of finance of any changes made that affect the remuneration of pay as stated in the council's constitution. | Low | 09/01/15 | | | | |
| 73 | Payroll | 2014/2015 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 8. Maternity Pay | Consideration should be given as to whether payment (over/under payments) should be recovered/paid to staff affected by the policy in place at the time of their maternity. <input type="checkbox"/> <input type="checkbox"/> The maternity/paternity pay policy should be reviewed to ensure that the policy is documented clearly to avoid misinterpretations. <input type="checkbox"/> | Medium | 09/01/15 | | | | |
| 86 | Contract Monitoring | 2014/2015 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 2. Contract register | The contract register should be updated on a regular basis & expired contracts be taken off. | Low | 09/01/15 | | | | |
| 91 | Petty Cash | 2014/2015 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 8. Coding of claims & Abbey House | Replenishments of float balances should be recoded to the relevant individual costs centres in a timely manner once the top up cheque is raised. | Low | 09/01/15 | | | | |
| 92 | Petty Cash | 2014/2015 | Andrew Down (Head of HR, IT & Technical Services) | Mark Gibbons (HR Business Partner) | 9. VAT & Abbey House | Reclaimable VAT is identified as part of the replenishment process and coded within the Agresso financial system to facilitate the council reclaiming amounts paid. | Medium | 09/01/15 | | | | |

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| 67 | Payroll | 2014/2015 | William Jacobs (Head Of Finance) | Ben Watson (Finance & Systems Manager) | 2. User access of payroll system | Capita need to ensure that all user lists for the payroll systems are reviewed on a regular basis. <input type="checkbox"/> Capita needs to ensure that the user access list is up to date i.e. leavers are deactivated as soon as possible and unused generic users must be removed. <input type="checkbox"/> | Low | 09/01/15 | | | | |
| 69 | Payroll | 2014/2015 | William Jacobs (Head Of Finance) | Ben Watson (Finance & Systems Manager) | 4. Payroll Checks - Overtime | Capita need to ensure that all amendments or new entries made in the payroll system show adequate separation of duties. | Medium | 09/01/15 | | | | |
| 87 | Bank Contract and Arrangements | 2014/2015 | William Jacobs (Head Of Finance) | Bob Watson (Accountancy Manager (Technical)) | 1. Actions and issues log | An actions and issues log should be introduced to capture relevant data including, but not limited to, key dates and names. | Low | 09/01/15 | | | | |