

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	0%
Finance	William Jacobs (Head of Finance)	18	10	56%
HR, IT and Technical Services	Andrew Down (Head of HR, IT & Technical Services)	24	18	75%
Legal and Democratic	Margaret Reed (Head of Legal and Democratic Services)	8	7	88%
Planning	Adrian Duffield (Head of Planning)	3	0	0%
Total recommendations Q4 2014/15		60	41	

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
66	Payroll	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	1. Capita payroll handbook	The Capita payroll handbook should be updated as soon as possible when agreed changes have been made.	Medium	31/01/2015				
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. 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.	Low	09/01/2015				
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. a)-Evidence of proof of identification being obtained prior to start of employment. b)-At least one of the proof of identification produced should be photographic e.g. passport or driving licence. c)-Two references must be received for all starters and filed within the personnel records.	Medium	09/01/2015				
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	09/01/2015				
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	09/01/2015				
71	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	6. Standard Overtime Form	a)-Line managers should always adequately check and authorise overtime claims that have been submitted on the appropriate overtime form prior to being sent to Capita for processing, to ensure that claim totals are valid and completed correctly. b)-Human resources team should engage with line managers to ensure they understand the correct process of authorising forms and the appropriate overtime form to be used	Low	31/01/2015				

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72	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	7. Payment for Breaks and Overtime forms	The formulas for calculating pay for employees should be reviewed and a consistent approach considered which should be suitably agreed and documented in accordance with European Working Time Regulations. Otherwise the working time directive formula should be used and applied consistently. All council's standard overtime forms and timesheets must allow for employees to record any breaks taken to ensure that they are correctly indicated prior to the authorisation being given to Capita for payment processing.	High	31/01/2015				
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. The maternity/paternity pay policy should be reviewed to ensure that the policy is documented clearly to avoid misinterpretations.	Medium	09/01/2015				
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	31/12/2014				
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	31/12/2014				
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	31/10/2014				
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				
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	31/10/2014				
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	09/01/2015				
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	09/01/2015				

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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	09/01/2015				
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	09/01/2015				
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	31/10/2014	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.	07/01/2015	Partly Implemented	31/03/2015
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	31/12/2014	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.	07/01/2015	Partly Implemented	31/03/2015
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	31/03/2014	This is currently being reviewed.	14/08/2014	Not Implemented	31/12/2014
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	31/12/2013	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
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	30/09/2013				
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	31/03/2014				
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	31/10/2013				

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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. Findings Internal audit established that there are 16 fire wardens at SODC, of which five have not had fire warden training. 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.	High	31/03/2014	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.	09/04/2014	Not Implemented	31/12/2014
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	31/10/2014	Fees and charges are a service responsibility as per SMB guidance. Accountancy can offer advice and support and this has been done as part of the recent budget setting guidance, but it is down to individual services to set their own fees and charges, the manner they see as best. It is assumed that all fees and charges are uplifted by inflation each year and if services/politicians do not want to do this, a growth bid for reduction in income must be submitted.	13/01/2015	Implemented	
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	30/11/2014				
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	31/12/2013	A joint policy has been developed by R Draper and Ben Coleman. This has been checked by the equalities officer and is awaiting approval by the service manager.	13/01/2015	Not Implemented	06/02/2015
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	31/12/2013	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.	21/03/2014	Not Implemented	31/12/2014
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	01/04/2014	The new Licensing software system has been delayed due to issues with the supplier. Revised implementation target for 1 April 2015. Customer satisfaction levels routinely monitored for interactions with people making licensing applications.	13/01/2015	Partly Implemented	01/04/2015

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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. (b) Clarify and ensure the administration of lottery licenses is in compliance with the Small Society Lotteries (Registration of Non-Commercial Societies) Regulations (2007).	Medium	31/03/2014	The new system has been delayed due to issues with the software supplier. It is hoped to have the new system in place for 1 April 2015. There is some debate about the legislative requirement for the renewal to be issued on the anniversary of the application or on a calendar year basis.		Not Implemented	01/04/2015
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	30/04/2014	This work is now undertaken regularly and at quarter end.		Implemented	01/04/2014
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.	16/07/2014	Not Implemented	31/07/2015
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	01/10/2013	Not updated during the year.	07/07/2014	Not Implemented	31/12/2014
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	30/04/2014	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.	24/04/2014	Ongoing (Date of implementation not yet passed)	31/12/2014
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	30/04/2014	Vale credit cards are all processed online - this provides an electronic list of Vale cards and is available to all administrators of the credit card accounts.	13/01/2015	Implemented	

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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	30/06/2014	Guidance still in draft. All card holders advised of the need for proper VAT receipts.	13/01/2015	Partly Implemented	31/03/2015
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	30/06/2014	As per the original response, this is mainly a paper based exercise for receipts etc. The card bills are now all electronic. No further action can be completed.	13/01/2015	Implemented	
124	Environmental Health and Food Safety	2013/2014	Clare Kingston (Head Of Corporate Strategy)	Diane Moore (Food & Safety Manager)	3. Procedures	Procedures should:- a)-Be regularly reviewed and updated as need with the index and procedure updated to reflect the revised review date. b)-Include a procedure reference that matches the index. c)-Include a food alert procedure. d)-Be included within the document index.	Low	31/03/2014	All procedures have been reviewed	13/01/2015	Implemented	
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	30/04/2014	EH02157 is now registered. A letter has been sent to the other premises to request that a registration form is completed	09/04/2014	Ongoing (Date of implementation not yet passed)	30/06/2014