

# Audit and Governance



## 17 September 2009

Report of **Audit Manager**

Report No. 47/09

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Wards Affected  
All

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## Internal Audit Activity Report Quarter 2 2009/2010

### *Recommendations*

*(a) That members note the content of the report*

### **1. Purpose of Report**

- 1.1 The purpose of this report is to summarise the outcomes of recent internal audit activity for the Committee to consider. The Committee is asked to review the report and the main issues arising, and seek assurance that action will be/has been taken where necessary.
- 1.2 The Contact Officer for this report is Adrianna Partridge, Audit Manager for South Oxfordshire District Council and Vale of White Horse District Council, telephone (SODC) 01491 823544 and (VWHDC) 01235 547615.

### **2. Relationship with Corporate Plan**

- 2.1 This report supports the Council's vision to build and safeguard a fair, open and compassionate community.

### **3. Background**

- 3.1 Internal Audit is an independent assurance function that primarily provides an objective opinion on the degree to which the internal control environment supports and promotes the achievements of the Councils' objectives. It assists the Councils by evaluating the adequacy of governance, risk management, controls and use of resources through its planned audit work, and recommending improvements where necessary. After each audit assignment, Internal Audit has a duty to report to management its findings on the control

environment and risk exposure, and recommend changes for improvements where applicable. Managers are responsible for considering audit reports and taking the appropriate action to address control weaknesses.

3.2 Assurance ratings given by Internal Audit indicate the following:

**Full Assurance:** There is a sound system of internal control designed to meet the system objectives and the controls are being consistently applied.

**Satisfactory Assurance:** There is basically a sound system of internal control although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor system objectives at risk.

**Limited Assurance:** There are some weaknesses in the adequacy of the internal control system which put the system objectives at risk and/or the level of non-compliance puts some of the system objectives at risk.

**Nil Assurance:** Control is weak leaving the system open to significant error or abuse and/or there is significant non-compliance with basic controls.

3.3 Each recommendation is given one of the following risk ratings:

**High Risk:** Fundamental control weakness for senior management action

**Medium Risk:** Other control weakness for local management action

**Low Risk:** Recommended best practice to improve overall control

#### 4. 2009/2010 Audit Reports

4.1 Since the last Audit and Governance Committee meeting, the following audits have been completed:

##### Planned Audits

Full Assurance: 1

Satisfactory Assurance: 6

Limited Assurance: 5

Nil Assurance: 0

	Page Ref	Assurance Rating	No. of Recs	High Risk Recs.	No. Agreed	Medium Risk Recs.	No. Agreed	Low Risk Recs.	No. Agreed
1. Corporate Governance 08/09	30	Satisfactory	2	0	N/A	1	1	1	1
2. GIS 08/09	33	Satisfactory	8	0	N/A	6	6	2	2
3. Council Charges 08/09	41	Limited	7	1	1	4	5	2	2

4. OWP 08/09	48	Satisfactory	4	0	N/A	0	N/A	4	4
5. Comments and Complaints	53	Satisfactory	8	0	N/A	4	4	4	4
6. CCTV	61	Satisfactory	11	0	N/A	3	3	8	8
7. Lone Working & Officer Security	71	Satisfactory	8	0	N/A	6	6	2	2
8. DSO Overtime	79	Limited	15	9	9	6	6	0	N/A
9. Records Management	91	Limited	12	0	N/A	7	7	5	6

### Follow Up Reviews

	Page	Assurance Given	No. of Recs	Implemented	Partly Implemented	Not Implemented	Ongoing
10. Guildhall	104	Satisfactory	9	6	3	0	0
11. Budgetary Control	112	Satisfactory	4	2	2	0	0
12. Property Gazetteer	117	Satisfactory	7	6	0	1	0
13. Tender Process	123	Satisfactory	5	2	1	2	0

**Appendix 1** of this report sets out the key points and findings relating to the completed audits

- 4.2 Members of the Committee are asked to seek assurance from the internal audit report and/or respective managers that the agreed actions have been or will be undertaken where necessary.
- 4.3 A copy of each report has been sent to the appropriate Service Manager, the relevant Strategic Director, the Section 151 Officer and the relevant Member Portfolio Holder.
- 4.4 A 6 month follow up is undertaken on all non-financial audits undertaken to establish the implementation status of agreed recommendations. All key financial system recommendations are followed up as part of the annual assurance cycle.

ADRIANNA PARTRIDGE  
AUDIT MANAGER

# 1. CORPORATE GOVERNANCE 2008/2009

## 1. INTRODUCTION

- 1.1 Final issued 1<sup>st</sup> July 2009. The fieldwork for this audit was undertaken during May 2009.
- 1.2 The following areas have been covered during the course of this review:
- To ensure that appropriate and adequate corporate aims and objectives have been decided and published.
  - To ensure that adequate ethical standards have been created and communicated to officers, members, partners and contractors.
  - To ensure that the organisational functions, and corporate roles and responsibilities are clearly defined and published.
  - To ensure that effective corporate monitoring arrangements are in place.
  - To ensure that corporate governance arrangements and performance is measured against best practice.

## 2. BACKGROUND

- 2.1 The Council has a statutory duty to conduct a review of its internal control system at least once a year. In addition, it must publish an Annual Governance Statement with its annual financial statements. These duties are contained within the Accounts and Audit Regulations 2006.

## 3. PREVIOUS AUDIT REPORTS

- 3.1 This area has not previously been subject to an audit review.

## 4. 2008/2009 AUDIT ASSURANCE

- 4.1 **Satisfactory Assurance:** There is basically a sound system of internal control although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor system objectives at risk.
- 4.2 Two recommendations have been raised in this review. One Medium risk and One Low risk.

## 5. MAIN FINDINGS

- 5.1 **Corporate Aims and Objectives**
- 5.2 Internal Audit would expect that a Local Code of Corporate Governance as set out in the CIPFA/SOLACE framework would be in place within the Council as this defines the way in which the Council conducts its business in accordance with the law and proper standards. However, no such document has been drafted.
- 5.3 It is evident from the Audit and Governance Committee meeting minutes, that consideration is given to ensure the Annual Governance Statement is produced to allow it to be included in the annual statement of accounts. One recommendation has been made as a result of our work in this area.

#### 5.4 **Ethical Standards**

5.5 Internal Audit found evidence of appropriate Codes of Conduct, guides for members and officers and internet and intranet pages with direct links to the relevant part of the Constitution. There is also much evidence of the Standards Committee being active within the Council. However, no code of conduct communication could be found for the Council's partners or contractors. One recommendation has been made as a result of our work in this area.

#### 5.6 **Organisational Structure**

5.7 The organisation is currently in the process of being restructured with a new shared management team for both SODC and VWHDC. The organisational charts available internally were found to be up to date. A Constitution is in place and available to the public through the Internet. The Constitution clearly defines roles, functions and duties of Councillor's. Through communications with HR, good evidence was found for Executive and non Executive Officers job specifications, including training and development opportunities and records. A clear HR process is also in place for Officer performance appraisals. No recommendations have been made as a result of our work in this area.

#### 5.8 **Corporate Monitoring**

5.9 Good supporting evidence was found for Council and Committee meetings, including a calendar of meetings, agendas, reports and minutes. A signature process to ensure meeting minutes are a correct record of events was found in the Constitution, and sufficient discussion time could also be evidenced from the meeting durations. No recommendations have been made as a result of our work in this area.

#### 5.10 **Corporate Governance Performance**

5.11 Quarterly, a report is sent to the Executive and Scrutiny committee. This comprises several elements, including a service prioritisation plan, a national indicators report and a corporate priorities report. This details actions, milestones, timescales and progress. This is prefaced by a summary report highlighting any significant issues. No recommendations have been made as a result of our work in this area.

## **OBSERVATIONS AND RECOMMENDATIONS**

### **CORPORATE AIMS AND OBJECTIVES**

#### **1. Local Code of Corporate Governance**

**(Medium Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
That a Local Code of Corporate Governance be drafted and is formally approved at an appropriate level.	<u>Best Practice</u> A Local Code of Corporate Governance as set out in the CIPFA/SOLACE framework should exist, be up to date and has been approved at an appropriate level.  <u>Findings</u>	Head of Legal and Democratic Services

	<p>A Local Code of Corporate Governance has not been drafted and adopted.</p> <p><u>Risk</u> Without a Local Code of Corporate Governance existing, the arrangements to ensure that the Council conducts their business in accordance with the law and proper standards may not be in place.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b></p> <p>Management Response: Head of Legal and Democratic Services</p>		31 March 2010

## ETHICAL STANDARDS

### 2. Communication to Partners or Contractors

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>That the Code of Conduct, as defined in the Constitution, is communicated to all Partners and Contractors as part of the contracts process as defined in the procurement strategy.</p>	<p><u>Best Practice</u> Ethical standards should be communicated, understood and adhered to by all staff, members, partners and contractors.</p> <p><u>Findings</u> Internal Audit was informed by the Head of Democratic Services and Deputy Monitoring Officer that the Council's partners are not advised of our ethical standards and Codes of Conduct.</p> <p><u>Risk</u> Partners or contractors are unaware and unaccountable for ethical standards and values which meet the Council's expectations resulting in reputational damage to the Council.</p>	<p>Head of Legal and Democratic Services</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b></p> <p>Management Response: Head of Legal and Democratic Services</p>		31 March 2010

## 2. GIS 2008/2009

### 1. INTRODUCTION

- 1.1 Final issued 16<sup>th</sup> July 2009. The fieldwork for this review was undertaken between February and April 2009.
- 1.2 The following areas have been covered during the course of this review:
- Assess the extent of reliance on both the current Uniform system and individual departmental mapping functions, and the view of officers associated.
  - Assess effectiveness of current systems to perform as required by relevant service teams.
  - Establish the extent and frequency of inter-departmental communication required for the day-to-day function of departmental mapping systems.
  - Ensure that the data provided to current systems is accurate and up to date.

### 2. BACKGROUND

- 2.1 The Council does not have an overarching Geographical Information System. The main software used by the Planning, Building Control and Environmental Health departments is Uniform. In addition, there are other software packages specific to the needs of various Council functions, such as Grounds Maintenance, Landscaping and Estates. As well as the obligation upon the Council to maintain an accurate record of areas such as land ownership and planning applications, the mapping system also facilitates health and safety compliance, the enforcement of planning applications and environmental health complaints.
- 2.2 Internal Audit were not aware of any departmental issues at the time of the audit.

### 3. PREVIOUS AUDIT REPORTS

- 3.1 This is the first time this area has been specifically audited.

### 4. 2008/2009 AUDIT ASSURANCE

- 4.1 **Satisfactory Assurance:** There is basically a sound system of internal control although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor system objectives at risk.
- 4.2 Eight recommendations have been raised in this review. Six Medium risk and two Low risk.

### 5. MAIN FINDINGS

#### 5.1 RELIABILITY OF SYSTEMS

- 5.2 Internal Audit interviewed several members of staff utilising both the Uniform system and the individual departmental mapping systems, and walked

through some of the processes utilising graphical data. It was noted that there was generally a high level of reliability on the Uniform system from a data resource perspective. However, instances were identified where there was a requirement for hard copies of records to be referred to alongside the system in order for it to be independently reliable.

5.3 It was also noted that for some departmental systems, there was still reliability on hard paper copies of records. Internal Audit feel it would be beneficial both for the security and longevity of such information and for the efficiency of future processes, if storage was electronic where possible. Internal Audit has made three recommendations as a result of our audit in this area.

#### 5.4 **EFFECTIVENESS OF SYSTEMS**

5.5 Internal Audit discussed the roles of the end users and any problems they may have encountered with the necessary mapping software. It was confirmed that there were minimal issues. In some cases extra communication was required between departments, however it was noted that the general user opinion was that systems met the expectations of users and allowed them to perform their core functions both with the Uniform system and with individual mapping systems. No recommendations have been made as a result of our work in this area.

#### 5.6 **COMMUNICATION**

5.7 Internal Audit found that the Uniform system allowed officers to obtain information effectively and easily regarding the necessary progress of a particular application or task. This means that additional communication required is minimised, allowing for a more efficient process.

5.8 It was ascertained that there were regular meetings with system supervisors and end users, to communicate any upcoming version updates in the Uniform system and which areas it would potentially effect as well as national external user group meetings. However, it was noted that there was no record being taken of these meetings, and Internal Audit feel that this is a key communication with users and should be documented. One recommendation has been made as a result of our work in this area.

#### 5.9 **ACCURACY OF INFORMATION**

5.10 It was noted that for both Uniform and individual departmental mapping systems, there was up to date versions operating at the time of the audit. However, the maintenance license for the Arcview system had recently expired, and Internal Audit feel that better monitoring of all licenses would be beneficial. In some places, for mapping systems of the individual departments outside of the Uniform system, ad hoc procedures had been employed for the updating of the mapping system.

5.11 Internal Audit also discovered that training for end users was being planned to allow the end users to update layers of their own accord, however at the time of the audit no dates had been set or a schedule drawn up. Four recommendations have been made as a result of our work in this area.

## **OBSERVATIONS AND RECOMMENDATIONS**



## RELIABILITY OF SYSTEMS

### 1. Electronic Storage of Agreements and TPOs

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>Consideration should be given to the electronic storage of Tree Preservation Orders and other relevant agreements used by individual departments so these can be viewed when required via the Uniform system.</p>	<p><u>Best Practice</u> Any systems used electronically for reference purposes should ideally contain as much information electronically as possible.</p> <p><u>Findings</u> It was established that users of the Arbortrack system were still referring to legally required paper copies of tree preservation orders when absolute reliability was required. It was also established that individual departments were still referring to paper copies of agreements that are not stored electronically.</p> <p><u>Risk</u> If hard copies are damaged then there would be no other copy of the relevant document. This would result in embarrassment to the Council and potential legal action, should any of the tree preservation orders be required for legal purposes.</p>	<p>Head of Legal and Democratic</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b> The feasibility of this recommendation will be considered in consultation with data owners and Property Data Manager.</p> <p>Management Response: Head of Legal and Democratic Services</p>		<p>Will be considered by 1<sup>st</sup> November 2009</p>

### 2. Confirmation of Layers on ArcView System

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>Consideration should be given to the double checking of hard copy information still relied upon for the ArcView system, with a view to establishing the electronic system as independently reliable.</p>	<p><u>Best Practice</u> The records held on the mapping should be independently reliable of any hard copies existing.</p> <p><u>Findings</u> Internal Audit discovered that hard copies of information such as the location of planning layers were still being used and referred back to when mapping information was required.</p>	<p>Head of Planning</p>

	<p><u>Risk</u> If hard copies are damaged then there would be no other copy of the relevant document. This would result in embarrassment to the Council and potential legal action, should any advice be given out from mapping information that is inaccurate.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed in Principle</b>		1st October 2009
Management Response: Head of Planning		

### 3. Uniform Planning Records

(Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
The process for updating the electronic planning records with information contained within old data plotting sheets should continue to completion.	<p><u>Best Practice</u> Any records held on the Uniform system should be independently reliable from hard copies retained. Information held on Uniform should be consistent, accurate and complete. Any processes of transferring information should be managed by the appropriate officer.</p> <p><u>Findings</u> Internal Audit discovered that hard copies of information such as the location of planning applications (i.e. plotting sheets) both graphical and textual were still being used and referred back to when mapping information was required. Internal Audit have acknowledged that this process has started, and with the current allocation of resources will have a timescale of several years before completion.</p> <p><u>Risk</u> If hard copies are damaged then there would be no other copy of the relevant document. This would result in embarrassment to the Council and potential legal action, should any advice be given out from mapping information that is inaccurate.</p>	Technical Support Manager (Planning)
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> This is an on going project and has been identified as taking at least 4 years to complete for 2 fte working on it continuously, however, due to lack of resources and funding this time limit will be extended.		Ongoing (Currently due for 30 June 2013)

Management Response: Technical Support Manager (Planning)	
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## COMMUNICATION

### 4. Record of IDOX Meetings

(Medium Risk)

Recommendation	Rationale	Responsibility
A record should be maintained of the regular discussions held with Idox regarding upcoming updates communicated to members of staff.	<p><u>Best Practice</u> Records of meetings that represent key communication procedures should be recorded for future reference and as evidence that any updates concerning the mapping systems have been communicated to the relevant departments.</p> <p><u>Findings</u> Internal Audit found that there were internal user group meetings for the Uniform system in the form of regular meetings with Idox representatives. However these are not documented.</p> <p><u>Risk</u> Relevant actions against respective issues may be forgotten about or overlooked if they are not recorded. This would also allow more effective follow up of actions if responsibilities are documented.</p>	Property Data Manager
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b>		Immediate
Management Response: Property Data Manager		

## ACCURACY OF INFORMATION

### 5. Staff Training

(Medium Risk)

Recommendation	Rationale	Responsibility
The Property Data Manager continues with: <ol style="list-style-type: none"> <li>1. Organising the training due for staff to be able to load the constraints.</li> <li>2. Advises the managers of the relevant service areas</li> </ol>	<p><u>Best Practice</u> All members of staff should have current and relevant training in the system they are using. This should include all aspects of the system applicable to each individual user should the role be across more than one department.</p> <p><u>Findings</u> During interviews, Internal Audit received feedback from some users that training would be beneficial.</p>	Property Data Manager

on appropriate training for staff.	<p>During a meeting with the Property Data Manager it was established that training was being considered for numerous departments, but no dates or timetables had been set at the time of the audit. There was also training already paid for, but which was still being arranged.</p> <p><u>Risk</u> If staff are not trained frequently enough, they may develop ad hoc or inefficient procedures that are ultimately passed on through coaching and informal training between staff.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> Constraints training completed on 27<sup>th</sup> May 2009.</p> <p>Management Response: Property Data Manager</p>		Other training to be ongoing.

## 6. Labelling of System Supervisor Testing Sheets

(Low Risk)

Recommendation	Rationale	Responsibility
The testing sheets produced by the system supervisors for Uniform should be named, dated and signed, either manually or by e-mail correspondence.	<p><u>Best Practice</u> Any documentation of testing should detail the person who did it and when, in order to establish accountability and traceability.</p> <p><u>Findings</u> Internal Audit sampled some of the testing sheets that were produced by the system supervisors and found the template did not prompt the person performing the test for a name or a date of completion.</p> <p><u>Risk</u> Should any testing ultimately be incorrect or incomplete, the owner of the work would need to be traced and the exact date the work was completed by known.</p>	Property Data Manager
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> Management Response: Property Data Manager</p>		To be implemented at the time of the next Uniform software upgrade.

## 7. Non-Uniform Layer Update Procedures

(Low Risk)

Recommendation	Rationale	Responsibility
The procedures behind the updating	<p><u>Best Practice</u> Staff between departments should</p>	Head of Planning

<p>and sharing of layers of information applicable to mapping applications outside of uniform should be formally documented.</p>	<p>know which information may be available to them regarding the application they are using, and where to find any information they may need.</p> <p><u>Findings</u> Instances were identified where ad hoc procedures had been established to keep mapping systems outside of Uniform up to date. In some cases these required information from other departments and had not been circulated to all users of various applications.</p> <p><u>Risk</u> If there are inconsistencies between the mapping systems then the public may receive inconsistent information for the same requests. If identified this would result in embarrassment for the Council, and potential legal action, should the difference between the information given be significant enough.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b></p> <p>Management Response: Head of Planning</p>		<p>1st September 2009</p>

## 8. Maintenance Monitoring

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>The annual contracts surrounding the maintenance for the various systems should have greater monitoring to ensure they are renewed in a timely manner.</p>	<p><u>Best Practice</u> Any licenses for mapping systems should be updated within a timely manner and any necessary financial procedures (e.g. purchase orders, authorisation of purchases) should be instigated early enough for payment to be made before the expiry date.</p> <p><u>Findings</u> Internal Audit were made aware the maintenance for the Arcview system being paid for and renewed after its expiry date.</p> <p><u>Risk</u> If the license is not updated then embarrassment could be caused to the Council, should legal action be taken by the supplier offering the license.</p>	<p>Technical Support Manager (Planning)</p>

<b>Management Response</b>	<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b> This is applicable to the two Arcview licences held by the Planning Technician and the senior Technical Officer who will need to ensure that they are running licensed software as well.</p> <p>Management Response: Technical Support Manager (Planning)</p>	<p>Next renewal date which is February/March 2010</p>

## 3. COUNCIL CHARGES 2008/2009

### 1. INTRODUCTION

- 1.1 Final issued 17<sup>th</sup> August 2009. The fieldwork for this audit was undertaken between February and March 2009.
- 1.2 The following areas have been covered during the course of this review:
- To ensure that the charges are necessary, appropriate and in line with legislation;
  - To ascertain how the level of charges is reviewed;
  - To ascertain whether the level of charges can be justified by actual costs incurred by the council;
  - To ensure that all set charges are approved by the relevant committee;
  - To ensure that, where possible, the Council is maximising its potential for income.

### 2. BACKGROUND

- 2.1 The Council, under legislation, has a statutory duty to provide certain services to the general public. Others are at its discretion and depend upon a number of factors including the location of the authority and the natural areas it encompasses. With the increasing pressures upon the finances of local authorities, it is important that they are providing the appropriate services for the district and that the charges are appropriately set.
- 2.2 Internal Audit approached a number of teams within the Council to obtain an overview of how the Council deals with charging the public for services and how it sets its fees. These were Car Parks, Contact Services and Contracts and Procurement.

### 3. PREVIOUS AUDIT REPORTS

- 3.1 Council Charges has not previously been subject to an audit review.

### 4. 2008/2009 AUDIT ASSURANCE

- 4.1 **Limited Assurance:** There are some weaknesses in the adequacy of the internal control system which put the system objectives at risk and/or the level of non-compliance puts some of the system objectives at risk.
- 4.2 Seven recommendations have been raised in this review, one High risk, four Medium risk and two Low risk.

### 5. MAIN FINDINGS

- 5.1 **Appropriately Set Charges**
- 5.2 Internal Audit examined the way in which fees and charges were set and how the level of charge was assessed. It was established that across the various service teams, charges are set in a number of different ways. It was also established that the level of benchmarking against other similar district councils is limited. Two recommendations have been made as a result of our work in the area.

### 5.3 **Reviewing Charges**

5.4 Internal Audit questioned how the level of charges was reviewed. During testing it became apparent that the service teams are inconsistent in the way they produce and keep evidence to justify how the charges have been reviewed and set. Two recommendations have been made as result of our work in this area.

### 5.5 **Actual Costs Incurred by the Council**

5.6 In a number of instances, the service teams were found to be unaware of whether they were undercharging for their service as they were unaware of all associated costs. One recommendation has been made as result of our work in this area.

### 5.7 **Committee Involvement**

5.8 Internal Audit sought to ensure that the level of member involvement when amending and setting charges was appropriate. Portfolio members are consulted by the relevant Heads of Service when changes are made to fees and charges, and they are approved as part of the annual budget setting process. No recommendations have been made as a result of our work in this area.

### 5.9 **Maximising Income**

5.10 Internal Audit sought to establish what analysis has been undertaken to ensure that the Council has explored the options for maximising income from fees and charges. It was found that little has been done in this area. In addition, unlike many other local authorities, the Council does not have a corporate charging policy. Two recommendations have been made as a result of our work in this area.

## **OBSERVATIONS AND RECOMMENDATIONS**

### **APPROPRIATELY SET CHARGES**

#### **1. Level of Charge**

**(Low Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
The processes relating to the setting of charges are consistent throughout the organisation.	<u>Best Practice</u> The methodology for setting charges should be clear and consistent across all services with the organisation.  <u>Findings</u> It was noted that different teams have a different approach to setting charges.  <u>Risk</u> If there is not a consistent approach to setting charges across the organisation, best practices may not	Head of Finance



	be adhered to, charging may be unclear and income may be reduced.	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b></p> <p>The services for which fees and charges are levied are disparate and so the objective of having a fee or a charge will vary. Fees could be set low to encourage take up, high to discourage take up or be set at a level that will maximise income or break even.</p> <p>Responsibility for setting the level of fees and charges (except for car parks) is delegated to Strategic Directors. It is believed that Strategic Directors are best place to determine the objectives of the level of fees and charges and that a consistent approach would not be appropriate. Consequently, to date, a general charging policy hasn't existed.</p> <p>However, in the light of this recommendation, guidance on the setting of fees and charges will be reviewed when the budgets are set for 2010/11.</p> <p>Management Response: Head of Finance</p>		September 2009

## 2. Benchmarking

(Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
All non-legislative charges should be benchmarked to similar authorities to ensure that where appropriate, the Council is maximising its potential income.	<p><u>Best Practice</u> Council charges should be benchmarked to similar authorities to ensure that the charges for the non-legislative fees are suitable and that where applicable, the Council is maximising potential income.</p> <p><u>Findings</u> The degree of benchmarking against other similar authorities is limited within the Council.</p> <p><u>Risk</u> If benchmarking is not undertaken there could be a financial impact upon the Council as it is unaware of charges that could be increased.</p>	Heads of Service/Chief Accountant
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed Where Appropriate</b></p> <p>This would be useful if the councils' objectives and economic environments were the same. There is a danger that extensive benchmarking is time consuming with little really pay-back. Benchmarking is used where it is considered appropriate. Guidance on the setting of fees and charges will be revised to this effect.</p>		<p>September 2009 (revision of guidance)</p> <p>December 2009 (Heads of Service consider when setting fees and charges)</p>

Management Response: Head of Finance	
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## REVIEWING CHARGES

### 3. Evidence

(Low Risk)

Recommendation	Rationale	Responsibility
Evidence of how charges are reviewed and set should be produced and be available for review.	<p><u>Best Practice</u> Evidence of how charges are reviewed and set should be produced and be available.</p> <p><u>Findings</u> It was found that the service teams were inconsistent with regard to the information they produced and kept to support how the charges were reviewed and set.</p> <p><u>Risk</u> If evidence of how the charges were set is not produced and kept, it could be difficult to justify why a charge has been set at a certain level.</p>	Heads of Service
Management Response		Implementation Date
<p>Recommendation is <b>Agreed</b> Strategic Directors have been reminded of the need to ensure their managers keep clear supporting working papers that support their decisions.</p> <p>Management Response: Head of Finance</p>		<p>Completed (Heads of Service and Strategic Directors have been reminded of the need to retain evidence)</p> <p>December 2009 (evidence produced and retained)</p>

### 4. Frequency of Reviews

(Medium Risk)

Recommendation	Rationale	Responsibility
The fees and charges within the service teams are reviewed for appropriateness at least annually to ensure they are set at an appropriate level.	<p><u>Best Practice</u> Fees and charges within the service teams should be reviewed for appropriateness at least annually to ensure they are set at an appropriate level.</p> <p><u>Findings</u> Not all charges are reviewed for appropriateness annually.</p> <p><u>Risk</u> If charges are not reviewed annually, it could result in the Council either charging excessively, or alternatively having less income than potentially possible.</p>	Heads of Service/Head of Finance

Management Response	Implementation Date
<p>Recommendation is <b>Agreed</b></p> <p>Heads of Service are expected to review their fees and charges and agree changes with their strategic directors annually. Although I am not aware of this not happening heads of services will be reminded of this requirement.</p> <p>Management Response: Head of Finance</p>	<p>September 2009 (revision of guidance)</p> <p>December 2009 (Heads of Service consider changes to all fees and charges)</p>

## ACTUAL COSTS INCURRED BY THE COUNCIL

### 5. On Costs

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>The Service Teams should undertake an exercise to establish the level of on-costs associated with the various fees, and decide whether the Council is subsidising the service and whether it would be appropriate to reflect more of the on-costs in the fee.</p>	<p><u>Best Practice</u></p> <p>The Service Teams should be aware of the level of on-costs associated with providing the service and satisfied that they are reflected appropriately in the fee.</p> <p><u>Findings</u></p> <p>In a number of instances the service teams are unaware whether they are undercharging for their service, because they are unaware of the on-costs associated with the provision of the service.</p> <p><u>Risk</u></p> <p>If service teams are unaware of the on-costs associated with the provision of a service, they may be effectively undercharging and potentially losing income.</p>	<p>Strategic Directors</p>
Management Response	Implementation Date	
<p>Recommendation is <b>Agreed</b></p> <p>This is only relevant if the objective of the fee or charge is to maximise income. Where maximising income isn't an objective this would result in the production of unnecessary information.</p> <p>Strategic Directors will be reminded to ensure costs are known where the objective is to maximise income.</p> <p>Management Response: Head of Finance</p>	<p>December 2009</p>	

## MAXIMISING INCOME

### 6. Appropriate Charging

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>An exercise should be undertaken to establish which services provided to</p>	<p><u>Best Practice</u></p> <p>The Council should not be losing revenue on charges made to members of the public.</p>	<p>Strategic Directors</p>

members of the public are losing significant amounts of money, and a decision taken whether to increase the charge.	<p><u>Findings</u> Testing revealed that there are services provided by the Council to members of the public for which the Council is losing a significant amount of income.</p> <p><u>Risk</u> If the Council is losing money on charges to the public, the finances of the Council may be put under undue pressure.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b> This is very much tied up with recommendation one. The level of fees and charges will continue to be set by strategic directors at levels commensurate with the object for setting of a fee or a charge in the first place (i.e, to encourage take up, to discourage take up, to maximise income etc)</p> <p>Management Response: Head of Finance</p>		December 2009

## 7. Charging Policy

(High Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
The Council produces a corporate charging policy in line with the Audit Commission guidelines and many other local authorities, and that a lead officer be assigned to this task.	<p><u>Best Practice</u> The Council should have a corporate charging policy in place as advocated by the Audit Commission.</p> <p><u>Findings</u> During the course of testing, it was noted that many authorities have a corporate charging policy and the Council did not. It was also identified that a lead officer has not been appointed for Council charges.</p> <p><u>Risk</u> Without a corporate charging policy in place, there a risk that the Council may act in inconsistent ways with regards to analysing and setting charges and potential income is not obtained.</p>	Head of Finance
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b> As explained above fees and charges should be reviewed by Heads of Service and agreed by Strategic Directors annually. The guidance issued for budget setting will be reviewed to ensure these requirements are fulfilled.</p> <p>The merits of producing a changing policy will be considered and will be included in the finance service plan</p>		<p>September 2009 (revision of guidance notes)</p> <p>March 2010 (consider including the production of a charging policy in the</p>

for 2010/2011 if it is felt it will add value.

finance 2010/11  
service plan)

Management Response: Head of Finance

## 4. OWP 2008/2009

### 1. INTRODUCTION

1.1 Final issued 26<sup>th</sup> August 2009. The fieldwork for this audit was undertaken between February and June 2009.

1.2 The following areas have been covered during the course of this review:

- To ensure that there are clear governance arrangements in place in order to achieve stated goals;
- To ensure that financial transactions are valid, supporting documentation is in place and appropriately authorised;
- To ensure that an adequate performance monitoring and report mechanism is in place;
- To ensure that there is an up to date and comprehensive forward plan.

### 2. BACKGROUND

2.1 The Oxfordshire Waste Partnership (OWP) was established in April 2007 to provide a framework enabling joint working of the partner authorities on waste matters. Individual budgets are pooled and used for agreed and jointly operated waste functions. The partnership authorities are:-

- South Oxfordshire District Council
- Vale of White Horse District Council
- Cherwell District Council
- West Oxfordshire District council
- Oxford City Council
- Oxfordshire County Council

### 3. PREVIOUS AUDIT REPORTS

3.1 OWP was last subject to an internal audit review in June 2008 and three recommendations were raised and a satisfactory assurance level opinion was issued.

3.2 One recommendation has been implemented, one is considered to be no longer valid and one has not been implemented and is incorporated within a recommendation arising from the current review.

### 4. 2009/2010 AUDIT ASSURANCE

4.1 **Satisfactory Assurance:** There is basically a sound system of internal control although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor system objectives at risk.

4.2 Four recommendations have been raised in this review all of which are Low risk.

### 5. MAIN FINDINGS

5.1 **Governance Arrangements**

5.2 Key roles within the Oxfordshire Waste Partnership (OWP), including the host

authority, accounting authority, auditing authority, executive officer and officer strategy group are detailed within the OWP agreement. The OWP operates as a Joint Committee which is supported by sub groups such as the officer strategy group. Whilst the Joint Committee meetings were seen to be attended by representatives of each partner authority, this was not the case with all of the sub groups. However, VWHDC had only missed one of the most recent sub group meetings. The OWP has ten core objectives and fourteen strategic polices to deliver its objectives. The policies are defined within a Joint Municipal Waste Management Strategy adopted by all partner authorities. One recommendation has been made as a result of our work in this area.

### 5.3 Financial Transactions

5.4 Performance against targets is reported at OWP meetings but only one target is reported in detail by each authority. New Initiative Funding bids are summarised but it is not always clear what the original bid amount awarded is, the amount expended to date and the remaining committed expenditure. The new financial arrangements of the OWP were reviewed as a part of this audit. Whilst found to be accurate, Internal Audit feel the forecast calculation could be enhanced for improved accuracy. Two recommendations have been made as a result of our work in this area.

### 5.5 Performance Monitoring

5.6 OWP performance against targets and action plans is reported to the quarterly OWP Joint Committee by the OWP Coordinator. National Indicators are reported but only one of the five gives an individual authority breakdown of the overall OWP figures. One recommendation has been made as a result of our work in this area.

### 5.7 Forward Plan

5.8 The OWP maintains an action plan as a part of the Joint Municipal Waste Management Strategy (JMWMS), and this refers to the policies within the JMWMS which in turn support the core objectives of the OWP. The OWP maintains an overall action plan linked back to individual policies and responsible parties for the actions are clearly identified. Actions are assigned to the OWP and various OWP groups. No recommendations have been made as a result of our work in this area.

## **OBSERVATIONS AND RECOMMENDATIONS**

### **GOVERNANCE ARRANGEMENTS**

<b>1. OWP Organisational Chart</b>		<b>(Low Risk)</b>
<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
The Council's OWP representative should request that:-  a) The OWP organisational chart is regularly updated to keep it in line with	<u>Best Practice</u> Documentation relating to the structure of the OWP reflects current practices and is regularly reviewed.  <u>Findings</u> An organisational chart and	OWP Coordinator

<p>current structure.</p> <p>b) The OWP membership lists are regularly reviewed and updated accordingly.</p>	<p>membership list as at January 2008 was provided by the OWP Coordinator showing the structure of OWP committees. The structure did not reflect the recently formed Enforcement Officers Group and Trade Waste Group. The membership listing included two officers who no longer represent the Council at the OWP.</p> <p><u>Risk</u> If the organisational chart does not reflect the current structure then it may not be obvious which groups feed into and support other groups and committees within the organisation.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b></p> <p>Management Response: OWP Coordinator</p>		August 2009

## FINANCIAL TRANSACTIONS

<b>2. New Initiative Funding Bids</b>		<b>(Low Risk)</b>
<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>The Council's OWP representative should request that:-</p> <p>a) Each bid should be allocated a unique reference number which is cross referenced with supporting documentation.</p> <p>b) The declaration on the bid application should include the requirement that bids are not to be used to fund existing costs.</p> <p>c) The monitoring of bids should identify initial bid, amount awarded, expenditure to date, adjustments and remaining funds committed.</p>	<p><u>Best Practice</u> New Initiative funding bids are appropriately recorded, monitored and reported.</p> <p><u>Findings</u> New initiative funding is reported at OWP meetings and amounts awarded are adjusted depending what is spent to date, hence are a snapshot at the time of the report. The amounts initially awarded, expenditure to date and remaining amount committed are not easily identified and do not easily tie in with previous reports.</p> <p><u>Risk</u> If funding is not split out between amounts awarded, used, still to be paid and it is difficult to readily identify amounts already paid and awarded.</p>	OWP Coordinator
<b>Management Response</b>		<b>Implementation Date</b>



<p>Recommendation is <b>Agreed</b></p> <p>I agree with recommendation C, which will improve our reporting. Recommendation B was made last year and acted upon by the development of a NIF guidance/clarification note for partner councils. The NIF assessment process itself ensures that bids are not used to fund existing costs. I can accept recommendation A, but as the number of bids we are dealing with is fairly low, the bid title, together with the name of the bidding authority is sufficient to identify bids.</p> <p>Management Response: OWP Coordinator</p> <p>Additional comments from Internal Audit: Initially only part c) was agreed. Further discussions were held with OWP Coordinator on parts a) and b). The declaration itself does not refer to the guidance note so it is requested that the actual declaration includes reference to not funding existing costs. A referencing system could easily be introduced. All parts now agreed.</p>	<p>Oct 2009 (next OWP meeting cycle)</p>
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3. Forecast Targets		(Low Risk)
Recommendation	Rationale	Responsibility
<p>The Council's OWP representative should request that the calculation of the forecast tonnage used for initiative/penalty calculations should be reviewed and adjusted if necessary and if agreed by all OWP partner authorities.</p>	<p><u>Best Practice</u> Forecast targets use the most accurate and appropriate calculation method to monitor performance throughout the year.</p> <p><u>Findings</u> Tonnage forecasts are currently based on the previous years forecast with an adjustment of 90% of the difference between the previous years actual and forecast amounts. This method gives an error rate of 1.5% when applied on the previous ten years waste tonnages. Internal Audit tested two alternatives using the previous year's actual rather than forecast amounts and arrived at error rates of 0.8% and 0.4% over the same period.</p> <p><u>Risk</u> If the forecast targets is not as close to the actual performance as possible then larger adjustments will be needed at the end of the financial year once actual figures are available.</p>	<p>OWP Coordinator</p>
Management Response		Implementation Date
Recommendation is <b>Agreed in Principle</b>		

Happy to look at alternatives in order to improve the accuracy of the forecasts. I'd welcome further info/detail on the alternatives tested by internal audit.	October 2009
Management Response: OWP Coordinator	

## PERFORMANCE MONITORING

4. Detailed Performance Reporting		(Low Risk)
Recommendation	Rationale	Responsibility
The Council's OWP representative should request that wherever possible, overall performance figures are supported by the details for each partner authority.	<p><u>Best Practice</u> The detail which makes up overall performance figures is openly and transparently reported.</p> <p><u>Findings</u> Five National Indicator (NI) performance targets are reported at quarterly OWP meetings. Only one of these five is presented with partner authority details as well as overall figures.</p> <p><u>Risk</u> If the detailed breakdown of performance figures are not given it is not easy to identify where improvements are needed to ensure overall targets are achieved.</p>	OWP Coordinator
Management Response		Implementation Date
Recommendation is <b>Agreed</b> This will strengthen the OWP's performance management.		October 2009
Management Response: OWP Coordinator		

## 5. COMMENTS AND COMPLAINTS 2009/2010

### 1. INTRODUCTION

- 1.1 Final issued 8<sup>th</sup> July 2009. The field work for this audit was undertaken during April and May 2009.
- 1.2 The following areas have been covered during the course of this review:
- To ensure there are appropriate policies and procedures in place.
  - To ensure an awareness of the comments and complaints process within the Council by contractors and by members of the public.
  - To ensure all comments and complaints received by the Council and contractors are adequately recorded upon receipt and acknowledged.
  - To ensure appropriate action is taken to respond to comments if required or to resolve each complaint.
  - To ensure a Comments and Complaints register is maintained by the Council and contractors, with each comment and complaint being detailed from receipt to completion.
  - To ensure the details of all comments and complaints received by the Council are appropriately collated and passed to the relevant officer, portfolio holder and Committee.

### 2. BACKGROUND

- 2.1 There is a comments and complaints process within the Council. There are two stages to this process which are dealt with in house, and the final stage is for a complainant to address the Local Government Ombudsman.
- 2.2 The corporate comments and complaints procedures are managed and reviewed by the personal assistants to the Chief Executive and Strategic Directors. A summary of the comments and complaints are reported to the Council's Audit & Governance Committee on an annual basis.

### 3. PREVIOUS AUDIT REPORTS

- 3.1 The Comments and Complaints Process has not previously been subject to an internal audit review.

### 4. 2009/2010 AUDIT ASSURANCE

- 4.1 **Satisfactory Assurance:** There is basically a sound system of internal control although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor system objectives at risk.
- 4.2 Eight recommendations have been raised in this review. Four Medium risk and Four Low risk.

### 5. MAIN FINDINGS

#### 5.1 Policies and Procedures

- 5.2 Internal Audit noted that there is a comprehensive range of policies and procedures available to officers and residents, to inform them about the

Comments and Complaints procedures. Due to the senior management restructuring changes, Internal Audit has proposed that the Comments and Complaints procedure is standardised across both Councils and a designated officer is appointed to co-ordinate and oversee complaints, to ensure complaints are resolved in accordance with the Council's stated procedures. Internal Audit would also advocate that the Council's external service providers are informed of the corporate Comments and Complaints procedure, to enable them to assess whether complaints cases within their responsibility should be recorded as part of the complaints process. Two recommendations have been made as a result of the work undertaken in this area.

### 5.3 **Complaints Process**

5.4 Internal Audit has concluded from the documentation reviewed, that both officers and members of the public are suitably informed of the Comments and Complaints process. This review has already highlighted the need to standardise the Comments and Complaints process with that in operation at SODC, and to review the intranet and website accordingly. This review also noted that new employees are not informed about the Comments and Complaints process, and Internal Audit would propose that the staff induction process is reviewed to incorporate training and awareness of the Council's Comments and Complaints procedures. One recommendation has been made as a result of the work undertaken in this area.

### 5.5 **Complaints Records**

5.6 Internal Audit has recognised that the current arrangements regarding comments and complaints have not been reviewed for some time, and would propose that the Council should adopt a centralised database for the recording of complaints. Each service area should be given responsibility for recording and progressing complaints to a satisfactory conclusion. An administrator should be appointed to oversee and advise service areas on their engagement with the complaints process, and further training should be given to officers who are employed within the Local Service Points to enable them to advise members of the public accordingly. Three recommendations have been made as a result of the work undertaken in this area.

### 5.7 **Actions Arising**

5.8 From a review of the complaints file Internal Audit noted that responses to complaints are generally being resolved by Heads of Service and Strategic Directors promptly, with the majority of stage 1 and stage 2 complaints being concluded satisfactorily. Internal Audit noted two cases had been referred to the Local Government Ombudsman service in 2008/2009. Officers with responsibilities for dealing with stage 1 and stage 2 complaints were all considered to be fully conversant and have relevant experience and expertise to ensure appropriate action is taken to resolve each complaint. It is anticipated that following a review of the Comments and Complaints process, significant changes will be introduced and therefore Internal Audit has not made any recommendations following the review of this area.

### 5.9 **Complaints Register**

5.10 Internal Audit has noted a number of anomalies arising from the testing regarding adherence to the Comments and Complaints procedures, but has

chosen not to make any recommendations regarding these as procedures will be subject to review in the near future. However Internal Audit would advocate that consideration is given to reviewing the response timetable, to provide officers with adequate time to formulate full and comprehensive responses to enable complaints to be resolved without further correspondence. One recommendation has been made as a result of the work undertaken in this area.

5.11 **Reporting Arrangements**

5.12 Internal Audit noted the annual reporting of comments and complaints to the Council's Audit & Governance Committee. In anticipation of fundamental changes to the Comments and Complaints system, Internal Audit would propose that reports are also produced of complaints resolutions for the senior management team to review together with an analysis of complaints received which identifies developing trends. One recommendation has been made as a result of the work undertaken in this area.

**OBSERVATIONS AND RECOMMENDATIONS**

**POLICIES AND PROCEDURES**

**1. Review of Comments and Complaints Procedures (Medium Risk)**

Recommendation	Rationale	Responsibility
<p>That a designated person is appointed to undertake a review of the Comments and Complaints procedure, to ensure the complaints process is up to date, reflects the correct organisational structure, responsible officers and the approach to comments and complaints is harmonised across both Councils.</p>	<p><u>Best Practice</u> Procedures should be well documented to provide guidance to staff to promote a uniform and consistent approach to their duties.</p> <p><u>Findings</u> The Comments and Complaints procedure and the comments and complaints: guidelines for staff have not been reviewed to reflect changes of staff and the introduction of the shared management arrangement. The information on the intranet is also in need of review to reflect the new management arrangements.</p> <p><u>Risk</u> Without policies and procedures, there is no corporate guidance for members of staff to adhere to which promotes a uniform and consistent approach to their duties.</p>	<p>PA to Chief Executive</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> Lesley Hawkins, PA to Chief Executive, to undertake review.</p> <p>Management Response: PA to Chief Executive</p>		<p>Review to be completed by end of December 2009. Implementation will be determined by the compatibility of IT</p>

	infrastructure and identification of admin resource within service areas.
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## 2. Contractors: Revised Comments & Complaints Procedures (Low Risk)

Recommendation	Rationale	Responsibility
That the Council's external service providers should be informed of the Council's corporate Comments and Complaints procedure, to enable them to assess whether complaint cases within their responsibility should be recorded as part of the Council's corporate complaints process.	<p><u>Best Practice</u> External Contractors are provided with the scope to document comments and complaints within their responsibility, to enable the Council and members to assess the effectiveness of service delivery by the Council's external service providers.</p> <p><u>Findings</u> Internal Audit noted that there is no established mechanism for the Council's contractors to inform and record incidences in the Council's corporate complaints procedure.</p> <p><u>Risk</u> Contractors do not undertake their role with efficiency and effectiveness if they have not been informed what information and reporting is required of them.</p>	PA to Chief Executive
Management Response		Implementation Date
<p>Recommendation is <b>Agreed</b> PA to Chief Executive to communicate outcome of review to Heads of Service in order that they can disseminate the new procedure to external service providers within their service area. Formal contracts may contain alternative arrangements for dealing with complaints.</p> <p>Management Response: PA to Chief Executive</p>		On completion of review and implementation - Dec 2009

## COMPLAINTS PROCESS

### 3. Induction Programme

(Low Risk)

Recommendation	Rationale	Responsibility
That the revised comments and complaints procedure should be incorporated into the Council's induction programme to ensure all newly appointed employees are aware of the procedure and	<p><u>Best Practice</u> All newly appointed staff should be made aware of the Council's comments and complaints procedure to ensure that complaints are dealt with in a consistent manner.</p> <p><u>Findings</u> It was ascertained following</p>	PA to Chief Executive

process for the recording of complaints.	discussions with the Human Resources Officer and the Team Leader (HR and Payroll) that the comments and complaints procedures do not feature in any part of the induction arrangements for starters.  <u>Risk</u> Staff are not aware of the Complaints Process leading to complaints being dealt with in an inconsistent manner.	
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> Summary of new procedure to be posted on "New Starter" section of intranet. Quick reference guide to be produced and circulated to all staff with intranet link for full procedure.  Management Response: PA to Chief Executive		On completion of review and implementation – Dec 2009

## COMPLAINT RECORDS

### 4. Training: Revised Comments and Complaints Procedures (Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
That staff working in the Local Service Points are advised of the revised formal comments and complaints procedures to assist them to advise residents of the district appropriately.	<u>Best Practice</u> Staff with responsibilities for advising members of the public should be well versed in the comments and complaints procedures to assist them to advise residents accordingly.  <u>Findings</u> The Comments and Complaints Monitoring Officer has concluded that staff working in the LSP have not been sufficiently well versed in the formal comments and complaints process, to enable them to assist in informing members of the public about the Council's formal complaints process.  <u>Risk</u> There is risk that members of the public are not aware that the Council has a Complaints process and therefore cannot utilise the process.	PA to Chief Executive
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> Intranet and website link to be provided to all LSP staff for full procedure. A quick reference guide to be circulated to LSP staff for circulation to members of the public.		On completion and implementation of review – Dec 2009.

Management Response: PA to Chief Executive	
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**5. Centralised Database for Recording Complaints (Medium Risk)**

Recommendation	Rationale	Responsibility
That the Council should adopt a centralised database for the recording of complaints, as used at SODC. Designated administrators should be given responsibility for recording complaints for their service areas and progressing complaints to a full conclusion.	<p><u>Best Practice</u> A centralised database should be available to provide one place for the recording of all comments and complaints as well as providing linkages to historical complaints information.</p> <p><u>Findings</u> Internal Audit has noted that the Council's current comments and complaints records are managed on two separate Excel spreadsheets with no linkage between the two other than verbal communication between the two monitoring officers.</p> <p><u>Risk</u> There is a risk that details of responses are not recorded in a manner that identifies relevant historical information that could have a bearing on the response to the complaint.</p>	PA to Chief Executive
Management Response		Implementation Date
<p>Recommendation is <b>Agreed in Principle</b> IT compatibility with current infrastructure is proving problematic and requires considerable input from IT. Priority is being given to implementation of common e-mail system.</p> <p>Management Response: PA to Chief Executive</p>		Implementation will be determined by the compatibility of IT infrastructure. Admin resource is currently being reviewed by HoS. This review will influence the implementation date – Dec 2009.

**6. Database System Administrator (Low Risk)**

Recommendation	Rationale	Responsibility
That an administrator is appointed to oversee and advise service areas on the use of the Corporate Comments and Complaints database, and provide clarity on what constitutes a formal complaints for officers engaged in	<p><u>Best Practice</u> An administrator should be available to oversee and advise service areas on the use of a corporate comments and complaints database as well as maintaining the system.</p> <p><u>Findings</u> There is currently no single officer responsible for managing a</p>	PA to Chief Executive



the process.	centralised database for the recording of complaints.  <u>Risk</u> There is a risk that justified complaints received by the Council are not being considered or monitored to ensure the complaint is being dealt with in accordance with procedures.	
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> PA to Chief Executive to provide training to nominated officers within service areas on new procedure and database.  Management Response: PA to Chief Executive		On completion of review and implementation – Dec 2009.

## COMPLAINTS REGISTER

### 7. Complaints Timetable

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
The timetable for dealing with complaints should be reviewed to provide service areas with adequate time to formulate full and comprehensive responses to complaints to ensure the matters are resolved without further correspondence.	<u>Best Practice</u> There should be a timetable in place to ensure a complaint is dealt with in an appropriate time frame.  <u>Findings</u> Internal Audit has noted a number of anomalies arising from the compliance testing regarding adherence to procedures, but has chosen not to make any recommendations regarding these as the whole Comments and Complaints procedures will be subject to review in the near future. The Compliance testing has demonstrated that 9 of the 10 complaints are given a full response within 28 days. Only 1 complaint was dealt with within the 7 day deadline.  <u>Risk</u> If the timetable for responses to a complaint is unrealistic then staff will continually fail to deal with complaints in accordance with stated procedures.	PA to Chief Executive
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> PA to Chief Executive to harmonise the timetable for dealing with complaints in line with the procedure adopted at SODC.		By end of December 2009

**REPORTING ARRANGEMENTS****8. Reporting Arrangements****(Medium Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>That a quarterly report is produced of complaint resolutions for the senior management team. In addition the senior management team should also receive a quarterly report that shows an analysis of the complaints received which would assist in identifying any trends.</p>	<p><u>Best Practice</u> Regular reports regarding the effectiveness of the comment and complaints procedure should be generated to inform senior management on service delivery issues.</p> <p><u>Findings</u> Internal Audit noted that the current reporting arrangement only relates to the reporting of the comments and complaints data and commentary to the Executive on an annual basis, and there is no provision for reporting this information to the senior management team.</p> <p><u>Risk</u> Failure to report issues arising from the comments and complaints procedures could result in senior management not reacting to customer concerns.</p>	PA to Chief Executive
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> PA to Chief Executive to co-ordinate submission to Management Team. In addition an annual summary of all stage 1 and 2 complaints and Ombudsman investigations is submitted to the Audit &amp; Governance Committee.</p> <p>Management Response: PA to Chief Executive</p>		By end of December 2009

## 6. CCTV 2009/2010

### 1. INTRODUCTION

- 1.1 Final issued 31<sup>st</sup> July 2009. The fieldwork for this audit was undertaken during May 2009.
- 1.2 The following areas have been covered during the course of this review:
- To review the operational arrangements with regards to the CCTV Contract and compare between the two Councils;
  - To review the arrangements with regard to the introduction and/or change of location of CCTV cameras;
  - To establish what benefits the Council gets from the CCTV arrangements;
  - Establish whether formal arrangements have been made which details the basis of recharge;
  - To review the information reported from the Council's CCTV arrangements to ascertain whether it is adequate for the purpose.

### 2. BACKGROUND

- 2.1 This area has not previously been reviewed.
- 2.2 At the time of the audit, the CCTV arrangements are managed by the Community Safety Manager with 1 CCTV Supervisor. When fully staffed there are 4 full time CCTV operators and 3 part-time operators. The service has been running with one full time and one part time member of staff down throughout 2008/09. Newly appointed staff are due to commence employment within the next few months.

### 3. 2009/2010 AUDIT ASSURANCE

- 4.1 **Satisfactory Assurance:** There is basically a sound system of internal control although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor system objectives at risk.
- 4.2 Eleven recommendations have been raised in this review. Three Medium risk and Eight Low risk.

### 4. MAIN FINDINGS

#### 4.1 **Operational Arrangements**

- 4.2 Internal Audit reviewed the partnership arrangements with regard to the Council's CCTV arrangements with SODC and noted the Vale's responsibility for the CCTV operations. Internal Audit concluded from a site visit to the CCTV operations headquarters that adequate provision is made to assist the Council to deliver its agenda to reduce crime and disorder in the area. However Internal Audit noted a need for a CCTV strategy which sets out the Council's approach to the future development and management of CCTV and refreshes the aims for the future direction of the CCTV arrangements. The work procedures and instruction are in need of review and Internal Audit would advocate that this task is undertaken in consultation with other Local

Authorities to produce generic work instructions for this function. Two recommendations have been made as a result of the work undertaken in this area.

#### **4.3 Location of CCTV Cameras**

4.4 Internal Audit can confirm that the arrangements with regards to the introduction and/or change of locations of CCTV cameras are adequate. Quadrant Security Group has a commitment to complete a range of tasks to assist and inform the procurement process which will take place in 2009/10 which is well underway. However Internal Audit noted that the Community Safety Manager is still awaiting senior management approval for the extension to the current CCTV maintenance contract and would advocate that this is granted as soon as possible to mitigate any risks of contentious issues. One recommendation has been made as a result of the work undertaken in this area.

#### **4.5 Benefits of the CCTV Arrangements**

4.6 Internal Audit has also concluded that the Council has adequate arrangements in place to share the information arising from the CCTV surveillance with Thames Valley Police. Furthermore the engagement with the Vale of White Horse Crime and Disorder Reduction Partnership also ensures that the CCTV arrangements are carried out throughout the County in a consistent manner. The information on the Council website should be updated to reflect the revised CCTV code of practice. The CCTV reporting mechanism gives rise to the quarterly publication of a Community Safety Newsletter and community information on the Council's website which promotes a feeling of wellbeing and safety for residents of the district. One recommendation has been made as a result of the work undertaken in this area.

#### **4.7 Recharges**

4.8 Internal Audit noted that the salary costs attributed to the CCTV arrangements should be reviewed as they include officers no longer attached to the service. The Community Safety Manager recognises a need to change the recharge calculation for which agreement should be sought. Both Abingdon and Wantage Town Council should be approached with a view to contributing towards the CCTV service and service level agreements should be introduced and/or reviewed for the Town Councils and Thames Valley Police following the procurement of the CCTV maintenance contract in 2009/10 if considered appropriate. Internal Audit also considers there is merit in reviewing the monitoring arrangements/hours of work for the CCTV Control Room to increase resources at times to ensure the service can gain maximum effectiveness in detecting incidences of anti social behaviour. Five recommendations have been made as a result of the work undertaken in this area.

#### **4.9 Reporting Arrangements**

4.10 Internal Audit has concluded that quarterly newsletters exist to inform residents on the benefits of the CCTV arrangements and this information can also be found on the Council's website. Further analysis is required on the crime statistics produced by the CCTV supervisor to establish whether changes in camera location and/or resources could yield maximum benefits

from the service. Internal Audit also recognises that a formal reporting structure should be agreed to report the effectiveness of the CCTV arrangement to the appropriate Head of Service and members. Two recommendations have been made as a result of the work undertaken in this area.

## **OBSERVATIONS AND RECOMMENDATIONS**

### **OPERATIONAL ARRANGEMENTS**

#### **1. CCTV Strategy**

**(Low Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
That the Community Safety Manager in consultation with the external CCTV consultant should document a CCTV strategy for the Council, to ensure that the Council's development requirements for the CCTV arrangements are clearly stated.	<p><u>Best Practice</u> A CCTV Strategy should be documented to provide clarity in running an effective and value for money CCTV service.</p> <p><u>Findings</u> Internal Audit noted that the Council does not currently have a CCTV strategy in place.</p> <p><u>Risk</u> Failure to provide a clear strategy could result in the Council not realising the full potential of its investment in the CCTV arrangements in making a difference in tackling crime and disorder incidences in the district.</p>	Community Safety Manager
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> We can adapt the SODC strategy that the shared consultant helped to produce last year and align this to the national guidance. The capacity to deliver this recommendation is dependant on assistance from the optimum consultant.</p> <p>Management Response: Community Safety Manager</p>		Aim to complete draft for recommendation by 31 March 2010

#### **2. Procedures**

**(Low Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
That CCTV operational procedures and instructions should be reviewed and updated to reflect the current work practice for the CCTV arrangements. Officers should engage with other Councils with	<p><u>Best Practice</u> Procedures and Work instructions should be reviewed and updated regularly to ensure officers are operating in accordance with stated Council procedures.</p> <p><u>Findings</u> CCTV operators have work instructions, however these work instructions were written in April 1999, and are significantly out of</p>	CCTV Supervisor

operational responsibility for their CCTV arrangements to develop generic work procedures and instructions.	date. Internal Audit was advised that the County CCTV group considered a generic set of procedures during 2008-09, which will impact on this recommendation.  <u>Risk</u> There is a risk that if procedures are not kept up to date that officers will not be working in accordance with Council requirements.	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b></p> <p>The Oxford CCTV Manager was working to introduce a generic set of operational instructions, with a view to introducing consistency across the county. This work appears to be on hold. However, we reviewed the first draft and would be able to use this early work to conduct our own review. The CCTV Supervisor, will undertake a review of the current practices. However, this work cannot commence until the current full time operator vacancy is filled. The earliest possible start date anticipated start date is 1 September 2009.</p> <p>Management Response: Community Safety Manager</p>		To be completed by 31 March 2010

## LOCATION OF CCTV CAMERAS

### 3. CCTV Maintenance Contract

(Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
That the Community Safety Manager should ensure approval has been granted for the extension to the CCTV maintenance contract for 2009/2010.	<p><u>Best Practice</u> The CCTV maintenance contract should have authorisation to be extended for the period until such time as a new maintenance contract is negotiated.</p> <p><u>Findings</u> The Community Safety Manager stated on 22 May 2009 that she is still awaiting approval for the extension to contract from Chief Officers; this request was dated 1<sup>st</sup> April 2009.</p> <p><u>Risk</u> Failure to ensure that authorisation has been obtained to extend the maintenance contract could leave the Council exposed to contractual and legal issues should issues arise.</p>	Community Safety Manager
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> A proposal was submitted on 11 May, I am waiting for		Seek approval by 30 July 2009.

approval. It is essential that the procurement process commences on 1 August to ensure that we can tender a new contract to commence on 1 April 2010.	Commence process by 1 October 2009.
Management Response: Community Safety Manager	

## BENEFITS of the CCTV ARRANGEMENTS

### 4. Code of Practice

(Low Risk)

Recommendation	Rationale	Responsibility
That the code of practice dated Nov 2001 in respect of the CCTV arrangements found on the Council website is replaced by the revised 2008 code of practice for CCTV issued by the Information Commissioner's Office.	<p><u>Best Practice</u> The correct code of practice should be available for staff and residents to provide assurance that the CCTV arrangements are conducted in accordance with the Information Commissioner's guidance.</p> <p><u>Findings</u> Internal Audit noted that the code of practice relating to the CCTV arrangements was dated Nov 2001; this edition has been superseded by a revised code of practice that was produced in 2008 and therefore should be accessible via the Council's website.</p> <p><u>Risk</u> If the correct code of practice is not available to staff and residents, there is a risk that residents will not have public confidence in the CCTV arrangements.</p>	Community Safety Manager
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> The national codes of practice will be placed on the website by 30 June 2009.  Management Response: Liz Hayden, Community Safety Manager		30 July 2009

## RECHARGES

### 5. CCTV Salary Expenditure

(Low Risk)

Recommendation	Rationale	Responsibility
That the Community Safety Manager should request that the finance team review the salary costs attached to the CCTV cost centre	<p><u>Best Practice</u> All costs should be periodically reviewed to ensure their relevance to the CCTV arrangements.</p> <p><u>Findings</u> Internal Audit noted that Community</p>	Community Safety Manager

with a view to removing the salary cost attached for housing officers as they are no longer part of the CCTV arrangements.	<p>Safety is no longer a part of Housing Services and has recently been transferred to Corporate Strategy. Therefore Internal Audit is of the opinion that salary costs should be reviewed and amended to reflect only staff engaged in the Community Safety function.</p> <p><u>Risk</u> Failing to ensure that the details of recharges are clearly stated could result in budget deficits and/or over expenditure.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b> The Community Safety Manager has been advised by the Principal Accountant that Finance will be amending the salary arrangements during the 2<sup>nd</sup> quarter of the year when year-end work is completed.</p> <p>Management Response: Community Safety Manager</p>		31 July 2009

## 6. SODC Recharges

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
That the Community Safety Manager should seek approval for SODC recharges for the CCTV arrangements to be reviewed.	<p><u>Best Practice</u> Recharges should be based on the actual cost of the provision of the CCTV service.</p> <p><u>Findings</u> The Community Safety Manager agreed following the discussion that it may be more prudent to base the recharge to SODC on previous year's actual cost of service as opposed to budgeted costs.</p> <p><u>Risk</u> Failing to ensure recharges are apportioned correctly could result in the cost centre/Councils being wrongly charged.</p>	Community Safety Manager
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> In the 2009 /10 Community Safety, service plan. It is not a question of "correct" apportion more a question of agreed methodology. The re-charge is always negotiated and never charged until agreed by both parties are in agreement.</p> <p>Management Response: Community Safety Manager</p>		1 October 2009

## 7. Thames Valley Police Service Level Agreement

(Low Risk)



Recommendation	Rationale	Responsibility
<p>That the service level agreement with Thames Valley Police is amended to reflect the Council's CCTV strategy when written.</p>	<p><u>Best Practice</u> Service level agreements should be in place to provide clarity to either party as to the structure of the CCTV arrangements and their involvement in it.</p> <p><u>Findings</u> A service level agreement exists for the Thames Valley Police which denotes camera location as at 30 Sept 2003. Internal Audit would advocate that the service level agreement with TVP is reviewed to reflect changes imposed from the introduction of the Council's CCTV strategy and any change in camera location.</p> <p><u>Risk</u> Failure to ensure a service level agreement exists would mean that the Council has nothing against which to monitor its service.</p>	<p>Community Safety Manager</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> The procurement of the maintenance contract does not directly affect this agreement. However, I agree the existing SLA needs to be updated to reflect the new camera locations and Vale CCTV strategy.</p> <p>Management Response: Community Safety Manager</p>		<p>By 30 September 2010 (N.B. the strategy needs to be completed first)</p>

## 8. CCTV Contributions

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>The Council should approach both Abingdon and Wantage Town Councils as beneficiaries of the current CCTV arrangement to evaluate whether their contribution towards the development programme for the CCTV arrangements should be reviewed and introduce a service level agreement if appropriate.</p>	<p><u>Best Practice</u> That all beneficiaries of the CCTV arrangement contribute toward the costs relating to the service.</p> <p><u>Findings</u> Internal Audit noted from the budget profile that Abingdon Town Council has made an annual contribution of £1550 towards the cost of the CCTV arrangement; this contribution has remained unchanged for several years. The budget profile did not denote any contribution from Wantage Town Council.</p> <p><u>Risk</u> Failing to ensure recharges are</p>	<p>Head of Corporate Strategy</p>

	correctly distributed could result in the Council subsidising the CCTV arrangements for the Town Councils.	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b>  This recommendation requires “political” consideration. Although not impossible, we are not in a strong position to negotiate. The most obvious time to request funding from the Town Councils is at point of installation. This matter could be considered within the CCTV strategy i.e. town council contributions for new installations. The community safety manager understands that Abingdon Town Council contributed to the capital cost of the original CCTV cameras during 1995.</p> <p>Management Response: Community Safety Manager</p>		31 December 2009

## 9. Monitoring Arrangements

(Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
That the CCTV monitoring arrangements/hours of work should be reviewed with a view to adjusting the service and staff resources to increase its effectiveness in preventing/detecting crime and disorder.	<p><u>Best Practice</u>  The working hours of the CCTV control room should be focussed on days/hours whereby the service can be deemed to gain maximum benefit.</p> <p><u>Findings</u>  Only one operator is engaged in monitoring the CCTV cameras on any given day. However Internal Audit has noted from the information reported to the Community Safety Manager that only 2% of incidences are picked up during the hours of 3.30am to 7.30am, with 60% of incidences being recorded during the hours of 9.30pm to 3.30am Furthermore the incidences collated were significantly increased on Thursday, Friday and Saturday evening.</p> <p><u>Risk</u>  Failure to ensure the CCTV arrangements are maximising its full potential in allocation of resources could result in shortfalls in terms of the Council getting value for money from the service.</p>	Community Safety Manager
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b>  This recommendation requires careful negotiation with TVP and SODC. We need agreement in principle to place resources appropriately. The Southern town councils may</p>		31 March 2010

not view this recommendation favourably; However, I would suggest that adjustment to the current requirement could act to improve camera incidents by targeting resources more.	
Management Response: Community Safety Manager	

## REPORTING ARRANGEMENTS

### 10. Crime Statistics

(Low Risk)

Recommendation	Rationale	Responsibility
That periodic review/analysis of the incidence statistics and information underpinning the reported crime statistics should be undertaken to establish if changes to CCTV camera location and/or resources may be necessary to facilitate maximum benefit from the CCTV arrangement within the Council's current financial restraints.	<p><u>Best Practice</u> Periodic reviews alert management to areas where changes may be required to improve the CCTV service.</p> <p><u>Findings</u> The Community Safety Manager is provided with stats that are collated on a monthly basis by the supervisors and is aware that Oxford City is trialling a system that will automatically capture incidence data per camera.</p> <p><u>Risk</u> If the reporting information is not regularly reviewed management may be unaware of the effectiveness of the cameras in different areas.</p>	Community Safety Manager
Management Response		Implementation Date
<p>Recommendation is <b>Agreed in Principle</b> We need to establish a capital budget to purchase the new software. I would recommend that the software is not introduced until we are fully staffed. The CCTV Supervisor, could plan to managed a trial and make contact with Oxford city to ensure that we align our processes. (It is useful/essential that we are able to make comparisons with other CCTV control rooms in the county).</p> <p>Management Response: Community Safety Manager</p>		Delay until 2010/11 for budgetary and staff capacity reasons.

### 11. Reporting Arrangements

(Low Risk)

Recommendation	Rationale	Responsibility
That a formal reporting structure is agreed which serves to report the effectiveness of the CCTV arrangements to the Head of Service responsible for this function and	<p><u>Best Practice</u> Formal reports allow management to review the effectiveness of the service and further promote the value and public confidence in the CCTV arrangements.</p> <p><u>Findings</u> Internal audit noted that there is no</p>	Community Safety Manager

Council members.	<p>formal reporting arrangement in place for reporting the value and benefits gained from the Council CCTV arrangements.</p> <p><u>Risk</u> Failure to report information regarding the CCTV arrangements could result in officers and managers being unaware of the system's ineffectiveness.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b> However capacity to deliver needs to be established within the team review process.</p> <p>Management Response: Community Safety Manager</p>		1 April 2010

## 7. LONE WORKING AND OFFICER SECURITY 2009/2010

### 1. INTRODUCTION

- 1.1 Final issued 12<sup>th</sup> August 2009. The fieldwork for this audit was undertaken during May and June 2009.
- 1.2 The following areas have been covered during the course of this review:
- Assess the Council's procedures surrounding positions that require lone working and emphasis on individual security and safety measures in the event of an emergency.
  - Assess the Council's compliance with relevant Health and Safety legislation.
  - Through sample testing, assess the awareness officers have of lone working procedures and their knowledge of basic security.
  - For positions involving lone working and the handling of cash, assess the adequacy of security and controls around handling and recording.
  - Assess the reporting process for incidents occurring with positions involving lone working and the adequacy of communication and involvement of management.

### 2. BACKGROUND

- 2.1 As an employer, the Council has an obligation to look after the employees under the Health and Safety Act 1974. The Health and Safety Regulations at Work 1999 are also relevant regarding the employees exposure to risk.
- 2.2 Internal Audit was not aware of any departmental issues at the time of the audit.

### 3. 2009/2010 AUDIT ASSURANCE

- 3.1 **Satisfactory Assurance:** There is basically a sound system of internal control although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor system objectives at risk.
- 3.2 8 recommendations have been raised in this review. 6 Medium risk and 2 Low risk.

### 4. MAIN FINDINGS

#### 4.1 PROCEDURES

- 4.2 Procedures surrounding lone working were reviewed by Internal Audit and found to contain sufficient guidance on lone working and the expectations of officers in situations where lone working may occur. It was noted that such procedures could benefit from an increased amount of version control, naming and dating. This would also allow greater officer confidence in knowing procedures are recent, should an incident arise.
- 4.3 Procedures surrounding the lone working of employees in the building were also considered. Officer compliance with signing in and out was deemed to be sufficient. However, communication to the officers still in the building after

hours could be improved. Internal Audit has made two recommendations as a result of our work in this area.

#### 4.4 **LEGISLATION COMPLIANCE**

4.5 Internal Audit assessed the legislative and insurance requirements for the Council regarding lone working and officer security. The Council appeared to have sufficient procedures and documentation to comply with the relevant legislation. There also appeared to be an adequate level of communication to identify and action any alteration of procedures from changes in legislation.

4.6 During testing of a sample of service areas that held positions involving lone working, Internal Audit noted that awareness of the generic risk assessments was not extensive. Given reliance on the completion of these assessments for both legislative and insurance purposes, Internal Audit feel it would be beneficial to remind officers of their importance. Internal Audit has made two recommendations as a result of our work in this area.

#### 4.7 **AWARENESS**

4.8 Internal Audit sampled three main areas that require Lone Working or are significantly concerned with officer security. Staff were interviewed in order to establish an idea of the knowledge of basic security should it be required. Awareness was found to be comprehensive, however it was felt front desk staff could benefit from clarification on correct procedures in response to an incident.

4.9 Council wide and department specific procedures were also examined for controls surrounding permission from management to lone work, as well as controls around checking in and out and informing officers of their location, these were found to be generally well documented.

4.10 It was also noted that further information useful to officers visiting high risk addresses was being created by some departments; however this could be more universally communicated. Internal Audit has made one recommendation as a result of our work in this area.

#### 4.11 **CASH HANDLING**

4.12 It was discovered there were no procedures regarding the movement of cash around the Local Services Point. Internal Audit feel that such procedures should be in place so officers know what to expect in terms of frequency of collection, the people required to make the movements and the controls around the storage.

4.13 Additionally, it was noted that the basic security surrounding the front desk staff handling cash could be improved regarding the means of raising the alarm in the event of an incident. Internal Audit has made two recommendations as a result of our work in this area.

#### 4.14 **INCIDENT DOCUMENTATION**

4.15 Internal Audit reviewed the Council's documentation for recording incidents, and reviewed a sample of service areas. It was established that Fraud procedures could be improved, however it was acknowledged that the frequency of past incidents requiring documentation was very low. This

frequency was reflected by other service areas inferring adequate mitigation of risk and appropriate support where required.

- 4.16 Involvement of management in any incidents that may have occurred also appeared adequate, with managers and service heads being contacted where required and directors being involved where appropriate. Internal Audit has made one recommendation as a result of our work in this area.

## **OBSERVATIONS AND RECOMMENDATIONS**

### **PROCEDURES**

#### **1. Version Control and Signed Procedures**

**(Low Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
Procedures placed on the intranet should be version controlled, named and dated.	<p><u>Best Practice</u> Users of documented procedures should be able to rely on them to be up to date and relevant.</p> <p><u>Findings</u> Internal Audit found there were inconsistencies with the version control, naming and dating of key procedural documents on the intranet relating to lone working and officer security.</p> <p><u>Risk</u> If procedural documents are not up to date, officers may not have confidence in them. This could lead to the safety of officers being put at risk if the procedures are ignored or not strictly followed.</p>	Health and Safety Advisor
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> Relevant documents will be enhanced to include appropriate details.</p> <p>Management Response: Health and Safety Advisor</p>		October 2009

#### **2. Signing Out Notification**

**(Medium Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
Staff left in the building out of hours, should be informed of the need to sign the out of hours book.	<p><u>Best Practice</u> The out of hours book should detail everyone who is in the building out of hours and not just the people who have decided to sign in.</p> <p><u>Findings</u> Internal Audit discovered that the facilities officer was concerned about people being in the building out of hours but not signing the out</p>	Property Services Manager

	<p>of hours book. However no evidence staff being informed of this requirement could be found.</p> <p><u>Risk</u> If there is a fire or similar incident and staff have not signed the out of hours book, it may not be possible to know if there are any other officers are in the building upon evacuation.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> A pop up computer message was used to remind staff to sign the out of hours book, however, the message is not currently displayed due to upgrades being rolled out as part of the Government Connect (DWP Secure Network) project. Once the work is complete, the message will be re-introduced.</p> <p>Management Response: Property Services Manager</p>		January 2010

## LEGISLATION COMPLIANCE

### 3. Notification to Service Areas for Risk Assessments

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>The Health and Safety Officer should re-iterate the need to complete the lone working generic risk assessments to the relevant service areas.</p>	<p><u>Best Practice</u> Service areas with lone working should have complete risk assessments and this should be re-communicated to staff as a reminder.</p> <p><u>Findings</u> Internal Audit noted that lone working risk assessments for the service areas sampled were not always completed.</p> <p><u>Risk</u> If the risk assessments are not completed to an appropriate degree, the Council may be accused of negligence in the case of an incident, leading to potentially extensive legal costs and embarrassment.</p>	<p>Health and Safety Advisor</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> Another reminder to those concerned to tailor their local need and not rely on their generic assessment will be issued, but this may be superseded by events as the Safety Action Group was to have a July 2009 meeting and the agenda contained certain recommendations on lone working.</p>		October 2009



Management Response: Health and Safety Advisor	
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**4. Lone Working Risk Assessments for Fraud (Medium Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
The generic Lone Working Risk Assessments template should be completed specifically for the Fraud Team.	<p><u>Best Practice</u> All service areas holding positions involving lone working should complete the most recent health and safety documentation.</p> <p><u>Findings</u> Internal Audit found that there was no risk assessment sheet specifically for the Fraud Team and that given the nature of their work, the risk of any incidents occurring while lone working was an important factor.</p> <p><u>Risk</u> If the risk assessments are not completed to an appropriate degree, the Council may be accused of negligence in the case of an incident, leading to potentially extensive legal costs and embarrassment.</p>	Senior Investigations Officer
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> The Fraud lone working procedure has been updated and risk assessments have now been completed.  Management Response: Senior Investigations Officer		Implemented

**AWARENESS**

**5. Circulation of Addresses with High Risk History (Medium Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
Any addresses where violence towards Council staff has been experienced, should be circulated to lone working teams where appropriate.	<p><u>Best Practice</u> Knowledge of addresses that could aid in the safety of officers should be communicated where appropriate.</p> <p><u>Findings</u> Internal Audit found that some departments were producing lists of addresses where violence had been shown towards Council staff, but there was no process of circulating such lists to the relevant teams.</p> <p><u>Risk</u></p>	Health and Safety Advisor

	If information is not shared with the relevant teams, there may be officers put at risk unnecessarily, potentially resulting in injured officers and extensive legal costs and lost officer with any resultant investigation.	
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> This will be initiated within the Vale via the Safety Action Group  Management Response: Health and Safety Advisor		January 2010

## CASH HANDLING

### 6. Procedures for Cash Handling and Clarification

(Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
The process for the daily movement of cash should be documented and procedures for cash office staff in the event of an incident should be clarified.	<p><u>Best Practice</u> A member of staff should be aware of the arrangements required for the movement, controlling and handling of cash at any one time.</p> <p><u>Findings</u> Internal Audit found there was minimal risk regarding the movement and handling of cash at the customer service area due to daily monitoring of any amounts received and good controls surrounding its storage. However it was noted that there were no established procedures for this. Additionally it was felt that incident procedures for responses in the cash office could have been clarified between management and staff.</p> <p><u>Risk</u> If staff are not aware of the procedures for the movement or collection of cash within the Council, unauthorised personnel may gain access without being challenged.</p>	Contact Services Manager
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> A work instruction will be created concerning movement and handling of cash, all staff will be required to sign to confirm that they have received notification of the instruction.  Documentation regarding incident recognition will be amended to reflect management and staff roles.		September 2009

Management Response: Contact Services Manager	
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## 7. Personal Alarms for Cash Office

(Medium Risk)

Recommendation	Rationale	Responsibility
Any staff manning the cash office should have a personal alarm with them at all times.	<p><u>Best Practice</u> In the event of aggravated robbery or similar incident at the front desk, staff dealing with cash should have a way of alerting the emergency services available to them at all times.</p> <p><u>Findings</u> Internal Audit discovered the person on the front desk did not have their personal alarm with them at the time of the audit. Furthermore the room where cash is handled was out of sight of the remainder of the Local Services Point team.</p> <p><u>Risk</u> Officers may suffer injury if the correct ways of alerting the emergency services after an incident are not to hand.</p>	Contact Services Manager
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> Contact Services Manager to ensure Personal Alarms are available. At present we are in the process of ordering some new alarms.</p> <p>Management Response: Contact Services Manager</p>		September 2009

## DOCUMENTATION

### 8. Fraud Incident Recording Procedures

(Medium Risk)

Recommendation	Rationale	Responsibility
The Fraud Team should have a formal procedure for the recording of incidents including management authorisation.	<p><u>Best Practice</u> Documentation of any incident should follow an establish process and at some point require sign off by the manager.</p> <p><u>Findings</u> Internal Audit discussed the procedures for any incidents occurring with the Fraud team and established there are no fraud procedures or use of templates to record incidents.</p> <p><u>Risk</u></p>	Senior Investigations Officer

	<p>If incidents are not recorded properly the necessary information may not have been recorded. This could result in accounts being challenged without reference to the events that were recorded at the time, and any action brought against the Council being wrongly upheld because the correct paper work was not in order.</p>	
<p><b>Management Response</b></p>		<p><b>Implementation Date</b></p>
<p>Recommendation is <b>Agreed</b>  This has been written into the Fraud Lone Working Procedure and is awaiting approval.</p> <p>Management Response: Senior Investigations Officer</p>		<p>Implemented</p>

## **8. DSO OVERTIME 2009/2010**

### **1. INTRODUCTION**

- 1.1 Final issued 18<sup>th</sup> August 2009. The fieldwork for this audit was undertaken during June 2009.  
This audit has been undertaken in response to a request received as part of the contingency allowance detailed in the Audit Plan 2009/2010 agreed with the Audit and Governance Committee of Vale of White Horse District Council. The audit approach is provided in the audit framework in Appendix 1.
- 1.2 The following areas have been covered during the course of this review:
- Assess the procedures around officer/work/time allocation and ensure sufficient records and monitoring of time spent against performance.
  - Examine procedures for advance authorisation of overtime and ensure supporting documentation is being maintained.
  - Ensure that all claims for overtime are valid and necessary.
  - Ensure any claims for overtime are correctly recorded on the relevant forms, correct payments have been made and figures are identifiable within the Agresso system.

### **2. BACKGROUND**

- 2.1 The DSO team was previously the responsibility of the Deputy Director (Commercial Services) who left the Council in February 2009, and much of the responsibility for administering the budget for the DSO was undertaken by him. Since the management restructure a new Head of Commercial Services was appointed who took responsibility for the DSO team in April 2009.
- 2.2 At the time of the audit, the DSO team consisted of a DSO manager, 7 maintenance technicians and 3 cleaners with responsibility for cleaning the toilets in Botley and Abingdon.
- The maintenance technicians are involved in a range of activities including:
- moving furniture
  - emptying septic tanks
  - car park duties
  - clearing blocked drains
  - reacting to adverse weather conditions.
- 2.3 The Council's DSO team provide a service for clearing blocked drains and maintaining the sewage pumping stations attached to Vale Housing Association properties. Internal Audit has been informed by the Works Manager of Vale Housing Association that a service level agreement does not exist for the services relating to the Council's DSO drainage work. However, he confirmed that a service level agreement does exist relating to the maintenance arrangement for the sewage pumping stations, but Internal Audit was unable to locate this document. This issue is being reviewed in the near future.
- 2.4 Internal Audit noted the financial out-turn of the DSO for 2008/2009 is broken down as follows:

**Direct Expenditure**

**£**

Employees	485,761
Supplies and Services	132,040
Premises	67,049
Transport	77,866
Support Services	19,863
Total Expenditure	782,579
<b>External Income</b>	325,610
<b>Internal Income</b>	349,969
Total Income	675,579
<b>Net Deficit</b>	<b>107,000</b>

In summary, the financial out turn position at the end of the financial year denoted total expenditure of £782,579 and total income of £675,579 (made up of £325,610 externally generated income and £349,969 internal income). Therefore, the DSO operation in 2008/2009 showed a net deficit of £107,000. It should be noted that the cost centre had budgeted for a deficit of £66,000. The net deficit referred to above includes all income and costs associated with internal and external fees for services, but excludes general year end support services recharges.

### 3. PREVIOUS AUDIT REPORTS

- 3.1 DSO Overtime has not been subject to a specific audit review. However, it should be noted that the DSO was last subject to an internal audit review in December 2008. 11 recommendations were raised and a Limited opinion was issued.
- 3.2 The DSO team were due for a follow up review for the audit undertaken in 2008/2009, but as the areas have been covered within this review a separate follow up review is no longer considered necessary.

### 4. 2009/2010 AUDIT ASSURANCE

- 4.1 **Limited Assurance:** There are some weaknesses in the adequacy of the internal control system which put the system objectives at risk and/or the level of non-compliance puts some of the system objectives at risk.
- 4.2 Fifteen recommendations have been raised in this review. Nine High risk and Six Medium risk.
- 4.3 Internal Audit considers that many areas of the DSO service are well executed, however the service is lacking direction and is not supported by a robust set of processes and controls. Therefore Internal Audit would suggest the cost of the service is significantly reviewed against the continued sustainability of the service.

## **5. MAIN FINDINGS**

### **5.1 Time/Work Management Procedures and Records**

5.2 Internal Audit is of the opinion that the DSO team are effective in terms of providing the Council with resources to undertake small jobs which would otherwise be difficult to source. Opinion canvassed from a number of service areas supported this view. However, written procedures are required to assist officers in the recording of work time/allocation of hours to support recording of productivity levels. Internal Audit would also like to suggest a definitive job register is introduced, to accommodate the tracking of work from start to conclusion. In addition, the scale of charges should be reviewed together with the DSO operative's hourly rate to ensure charges are competitive.

5.3 Quotations should be provided for all job requests, and regular monitoring of the performance of team members should be carried out to demonstrate productivity levels are maintained at adequate industry levels. This should serve to assist with management reporting on the accountability of the DSO operations and its future sustainability. Six recommendations have been made as a result of the work undertaken in this area.

### **5.4 Authorisation of Overtime**

5.5 Whilst Internal Audit acknowledges that verbal approval is given for overtime, Internal Audit is of the opinion that it should be supported by written authorisation to confirm that overtime has been taken with the full knowledge and approval of the DSO manager. In order to reduce the level of overtime required, it is recommended that a review of the working arrangements of the DSO team is undertaken. Consideration should be given to introducing shift work, thereby removing standby payments and replacing call out payments.

5.6 The DSO team has also within the last year taken responsibility for the cleaning of the Council's toilets in Botley and Abingdon, for which three cleaners are employed. The contingency arrangements in response to sickness absence to facilitate the cleaning of the Council toilets normally involve overtime, which has resulted in a substantial increase in the cost of the service. Furthermore the work undertaken for Vale Housing Association should be reviewed in conjunction with the Housing Association, and priorities reviewed to assess whether changes are necessary to assist with the future development of the service. Four recommendations have been made as a result of the work undertaken in this area.

### **5.7 Validity of Overtime Claims**

5.8 Internal Audit would advocate that the format of the timesheet is reviewed with a view to using two forms and separating hours worked and time claimed for, from time allocation recorded for work. In addition, a reconciliation process should be introduced to ensure employee timesheets are reconciled to work allocation and the job register. Two recommendations have been made as a result of the work undertaken in this area.

### **5.9 Budget Monitoring and Reconciliation**

5.10 Internal Audit would suggest that the DSO cost centre is reviewed and improved on the Agresso system to reflect expenditure and income against

each specific function within the DSO cost centre. This would facilitate evaluation regarding the profitability of the respective functions. A number of payroll errors were detected regarding work wrongly allocated to the DSO service area, and these should be corrected. Limited budget monitoring was found to be occurring, and regular monitoring should be maintained to facilitate the correction of errors should they arise. Three recommendations have been made as a result of the work undertaken in this area.

## **OBSERVATIONS AND RECOMMENDATIONS**

### **TIME/WORK MANAGEMENT PROCEDURES AND RECORDS**

#### **1. Procedures**

**(High Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
Procedures should be drafted for work allocation, time allocation, recording of time / work, authorisation of timesheets and overtime for the DSO team.	<p><u>Best Practice</u> Up to date procedures should exist that detail the arrangements relating to time allocation and the work allocation process.</p> <p><u>Findings</u> Internal Audit was informed by the DSO Manager that there are no written procedures covering the recording of time on jobs and the allocation process.</p> <p><u>Risk</u> If procedures are inadequate or do not exist, staff may be unaware of what is required leading to errors in the process and management being ineffective in their monitoring role.</p>	Head of Commercial Services / appropriate DSO Manager
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> The Head of Commercial Services agrees this recommendation <u>subject to</u> Member decision during the 2010/11 budget-setting process for Vale on the future structure of the DSO.  Management Response: Head of Commercial Services		01 April 2010

#### **2. Job Register**

**(High Risk)**

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
The DSO team should introduce a Job Register to record all job requests, quotes, date jobs instructed, date job allocated and to whom, time taken to complete the	<p><u>Best Practice</u> A job register should exist that details all work undertaken.</p> <p><u>Findings</u> A job register is kept for small maintenance jobs but not for all jobs, and there is no record to track how long jobs take.</p>	Head of Commercial Services / appropriate DSO Manager



work, date job completed, cost of job and recharge/invoice sent.	<u>Risk</u> If records are not available to support all work undertaken, management may not be able to measure the performance of the DSO team.	
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> The Head of Commercial Services agrees this recommendation <u>subject to</u> Member decision during the 2010/11 budget-setting process for Vale on the future structure of the DSO.  Management Response: Head of Commercial Services		1 April 2010

### 3. Scale of Charges

(Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
a) The scale of charges are reviewed to ensure they are documented for all work and costs for internal/external services within the standard time and out of hours arrangements.  b) Charges should be comprehensive, competitive, reviewed and approved on an annual basis and published for all customers.  c) The DSO hourly rate should be reviewed to ensure it is competitive against other service providers.	<u>Best Practice</u> All charges should regularly be benchmarked in the market place to ensure that the charges levied are competitive  <u>Findings</u> No recent exercise has been undertaken to benchmark the DSO service to external providers of similar services. The calculation for the hourly rate is based on expenditure incurred and no consideration or reduction is applied for the income against the service and/or reduced by the amount of overtime.  <u>Risk</u> If the charges levied are not competitive, the DSO service may be undercharging resulting in lost income, or overcharging, making them uncompetitive, also resulting in lost income.	Head of Commercial Services
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> New charges would be introduced for 2010/11.  The Head of Commercial Services agrees this recommendation <u>subject to</u> Member decision during the 2010/11 budget-setting process for Vale on the future structure of the DSO.  Management Response: Head of Commercial Services		1 April 2010

**4. Quotations****(Medium Risk)**

Recommendation	Rationale	Responsibility
<p>Full quotes should be provided for all job requests, which provide a breakdown cost of materials and labour and estimated time to complete work. If the job is accepted, customers should be informed of the date the work is scheduled for and the DSO operative allocated.</p>	<p><u>Best Practice</u> The DSO should always provide full quotes for the service to be provided for internal service areas.</p> <p><u>Findings</u> Internal Audit noted that three of the four internal service areas interviewed, had seldom received quotes for the work they were requesting to be undertaken by the DSO.</p> <p><u>Risk</u> If quotes are not provided to internal service providers for work to be undertaken, there is a risk that the service area may suffer a significant impact upon its budget.</p>	DSO Manager
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed with immediate effect</b></p> <p>Management Response: Head of Commercial Services</p>		21 August 2009

**5. Performance Monitoring****(High Risk)**

Recommendation	Rationale	Responsibility
<p>The DSO Manager should ensure that adequate arrangements are in place to allocate work and monitor performance of work/time allocation against stated performance targets. Sample checking of jobs would support this process.</p>	<p><u>Best Practice</u> Adequate provision should be made for the monitoring of the performance of the DSO.</p> <p><u>Findings</u> The DSO Manager exercises an element of trust for the work undertaken by the DSO operatives and undertakes little monitoring of productivity and output.</p> <p><u>Risk</u> Without adequate monitoring of performance, it will not be possible to assess the output/productivity against work allocated.</p>	Head of Commercial Services / appropriate DSO Manager
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b></p> <p>The Head of Commercial Services agrees this recommendation <u>subject to</u> Member decision during the 2010/11 budget-setting process for Vale on the future structure of the DSO.</p> <p>Management Response: Head of Commercial Services</p>		1 April 2010

## 6. Management Reporting

(High Risk)

Recommendation	Rationale	Responsibility
<p>The DSO Manager should report the performance of the DSO team to the Senior Management team to provide accountability against performance targets.</p>	<p><u>Best Practice</u> Performance of the DSO team should be regularly reviewed and reported on to ensure maximum productivity is obtained by the Council's DSO team.</p> <p><u>Findings</u> There is no established practice of reporting on the performance of the DSO team on an annual basis.</p> <p><u>Risk</u> Failing to ensure that an adequate reporting mechanism exists could result in management not being aware if the service is failing and therefore not taking timely remedial action.</p>	<p>Head of Commercial Services / appropriate DSO Manager</p>
Management Response		Implementation Date
<p>Recommendation is <b>Agreed</b> The Head of Commercial Services agrees this recommendation <u>subject to</u> Member decision during the 2010/11 budget-setting process for Vale on the future structure of the DSO.</p> <p>Management Response: Head of Commercial Services</p>		<p>1 April 2010 – will be reported quarterly as part of the Commercial Services performance management review presentation.</p>

## AUTHORISATION OF OVERTIME

### 7. Authorisation of Overtime

(High Risk)

Recommendation	Rationale	Responsibility
<p>It is recommended that all overtime is authorised and documentation maintained to confirm that the approval has been given prior to DSO operatives engaging in overtime.</p>	<p><u>Best Practice</u> All overtime should be authorised and the documentation retained.</p> <p><u>Findings</u> The work undertaken as overtime is not officially authorised by the DSO Manager and the paperwork relating to this is not dated and signed.</p> <p><u>Risk</u> If adequate signed and dated authorisation of overtime is not available it will not be difficult to check that the overtime claimed was bona fide.</p>	<p>DSO Manager</p>
Management Response		Implementation Date
<p>Recommendation is <b>Agreed with immediate effect</b> The DSO will be tasked with reducing DSO overtime costs by 75% in 09/10 compared to total 08/09 costs.</p>		<p>21 August 2009</p>

Management Response: Head of Commercial Services	
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### 8. DSO Working Arrangement (High Risk)

Recommendation	Rationale	Responsibility
It is recommended that a review of the working arrangement of the DSO team is undertaken with consideration being given to shift work, thereby removing standby payments and replacing call out payments to reduce the level of overtime paid.	<p><u>Best Practice</u> Whilst the council needs to provide out of hours coverage for the DSO service, this should be efficient and cost effective.</p> <p><u>Findings</u> DSO Operatives finish for the week at Friday lunchtime resulting in any work undertaken after lunchtime being treated as overtime. For 2008/09, standby payments amounted to £17,302 and from analysis of the work undertaken, it appears that some of this work could have been undertaken during normal working hours.</p> <p><u>Risk</u> If the standard working arrangements of the DSO service does not provide cost effective out of hours cover, the service will incur excessive expenditure, making it less cost effective.</p>	Head of Commercial Services
Management Response		Implementation Date
Recommendation is <b>Agreed with immediate effect</b> The Head of Commercial Services agrees this recommendation <u>subject to</u> any staff consultation requirements.		1 April 2010
Management Response: Head of Commercial Services		

### 9. Toilet Cleaning (Medium Risk)

Recommendation	Rationale	Responsibility
It is recommended that consideration is given to a cost effective mechanism to provide cover for toilet cleaning in the event of absence, which does not require DSO operatives to engage in overtime.	<p><u>Best Practice</u> Work duties being undertaken during normal working hours should be paid at regular rates.</p> <p><u>Findings</u> DSO operatives are covering the duties relating to the cleaning of the toilets at Botley, and the work is being treated as overtime at a rate of £19.23/Hr compared to the normal cleaning operatives rate of £6.48/Hr.</p>	Head of Commercial Services

	<u>Risk</u> Paying increased rates during normal working hours will have a negative impact upon the cost centres budget.	
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> The Head of Commercial Services agrees this recommendation which, <u>subject to</u> Member decision during the 2010/11 budget-setting process for Vale on the future of the DSO, may require the outsourcing of toilet cleaning.  Management Response: Head of Commercial Services		30 September 2010

## 10. Vale Housing Blockage Cases

(Medium Risk)

Recommendation	Rationale	Responsibility
It is recommended that all blockage cases submitted by Vale Housing should be reviewed with regards to the priority stated, and for the work to be scheduled during normal working hours where possible to reduce the need for the DSO team to engage in overtime.	<u>Best Practice</u> The DSO should respond to calls in an appropriate time frame and where possible not undertake calls as overtime when they are not considered an emergency.  <u>Findings</u> The DSO frequently responds to calls from Vale Housing immediately when the priority as detailed by Vale Housing states the work needs to be undertaken within 24 hours.  <u>Risk</u> Undertaking non emergency work immediately at overtime rate will result in significantly increased overtime costs for the DSO service.	Head of Commercial Services / appropriate DSO manager
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed with immediate effect</b> The Head of Commercial Services agrees this recommendation <u>subject to</u> any contractual negotiations required with VHA. Furthermore, this will be essential given the DSO will be tasked with reducing DSO overtime costs by 75% in 09/10 compared to total 08/09 costs.  Management Response: Head of Commercial Services		30 September 2009

## VALIDITY OF OVERTIME CLAIMS

### 11. Timesheets/Work Allocation

(Medium Risk)

Recommendation	Rationale	Responsibility
The format of the timesheet is reviewed with a view to separating hours	<u>Best Practice</u> Operative's work allocation sheets should contain details of start and finish times for all jobs, a job	Head of Commercial Services will ensure the timesheet is immediately revised in

worked and time claimed for, against time allocation recorded for work undertaken on to two separate forms.	reference number and details of them having been confirmed as accurate.  <u>Findings</u> The timesheets were found to have errors on the timesheet, they lacked details of times for jobs and there was no means to reference them back to a daily work schedule.  <u>Risk</u> If the timesheets contain errors due to a lack of checking there is a risk that DSO operatives may be under of over paid.	July 09  DSO Manager will ensure DSO team start using the new timesheet from 1/8/09
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed with immediate effect</b>		31 August 2009
Management Response: Head of Commercial Services		

## 12. Reconciliations

(High Risk)

Recommendation	Rationale	Responsibility
It is recommended that a reconciliation process is introduced to ensure that employee timesheets are reconciled to work allocation and the definitive job register.	<u>Best Practice</u> A reconciliation process should exist to ensure that employee timesheets are validated against attendance records received and requests, to ensure that invoices are raised for all work undertaken.  <u>Findings</u> Instances were found where no invoice had been raised to Vale Housing for work undertaken on their behalf.  <u>Risk</u> If there is no reconciliation process undertaken of invoices raised against work undertaken, the service may miss invoices and not recoup the income if invoices are not raised for work	Head of Commercial Services will ensure a reconciliation process is immediately designed in August 09  DSO Manager will start carrying out monthly reconciliation from 31/8/09
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed with immediate effect</b>		31 August 2009
Management Response: Head of Commercial Services		

## BUDGET MONITORING AND RECONCILIATION

### 13. DSO Cost Centre

(High Risk)

Recommendation	Rationale	Responsibility
It is recommended	<u>Best Practice</u>	Head of Commercial

<p>that the DSO cost centre is reviewed and rearranged on the Agresso system to reflect expenditure and income against each function of the cost centre, to enable a more detailed analysis of income and expenditure.</p>	<p>The structure and arrangement of the DSO cost centre on Agresso should allow comparisons of income and expenditure against specific areas of the service.</p> <p><u>Findings</u> The setup of the DSO cost centre on Agresso does not allow income and expenditure of the different elements of the service to be analysed and compared in detail.</p> <p><u>Risk</u> If appropriate analysis and comparison of income and expenditure cannot be undertaken for the separate functions of the DSO, management may not be aware of the effectiveness of the various functions.</p>	<p>Services will revise cost centre structure later in 09/10 in time for Agresso changes to be implemented from 1/4/2010</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> The Head of Commercial Services agrees this recommendation <u>subject to</u> Member decision during the 2010/11 budget-setting process for Vale on the future of the DSO.</p> <p>Management Response: Head of Commercial Services</p>		<p>1 April 2010</p>

#### 14. Payroll Coding Errors

(Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>It is recommended that the payroll coding errors are resolved as a matter of urgency.</p>	<p><u>Best Practice</u> All overtime should be charged to the correct cost centre.</p> <p><u>Findings</u> Testing revealed that £3,508 of overtime had been incorrectly charged to the DSO service due to issues with the transfer of data from the IAW payroll system to the Agresso system.</p> <p><u>Risk</u> If the issue of the incorrect posting of overtime remains unaddressed the DSO's expenditure will be wrongly inflated.</p>	<p>1. The Chief Accountant will ensure that the DSO accountant makes any correcting journals by 31/8/09; and, thereafter monitors &amp; corrects any subsequent errors for the remainder of 2009/10.</p> <p>2. The Internal Audit Manager (as interim Payroll Manager) will ensure the payroll processes are revised to prevent further such errors – by 31/3/2010.</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b></p> <p>Management Response: Head of Commercial Services and</p>		<p>1. 31 August 2009</p> <p>2. 31 March 2010</p>

Head of Finance	
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### 15. Budget Monitoring

(High Risk)

Recommendation	Rationale	Responsibility
<p>It is recommended that the DSO budgets are monitored on a regular basis to alert management to levels of expenditure and income for the DSO service, and to facilitate the correction of errors should they arise.</p>	<p><u>Best Practice</u> The DSO budgets should be closely monitored on a regular basis.</p> <p><u>Findings</u> The budget monitoring undertaken is very limited.</p> <p><u>Risk</u> If the DSO budget is not closely monitored, significant under or over spends may occur at year end.</p>	<p>Head of Commercial Services</p>
Management Response		Implementation Date
<p>Recommendation is <b>Agreed with immediate effect</b></p> <p>Management Response: Head of Commercial Services</p>		<p>With immediate effect</p>



## 9. RECORDS MANAGEMENT 2009/2010

### 1. INTRODUCTION

- 1.1 Final issued 26<sup>th</sup> August 2009. The fieldwork for this audit was undertaken between May and July 2009.
- 1.2 The following areas have been covered during the course of this review:
- To ensure that adequate policies and procedures exist to cover the management of records from receipt or creation to destruction across the Council.
  - To ensure that, where necessary, records received are appropriately recorded.
  - To ensure that records, both electronic and hard-copy are appropriately stored, with an appropriate level of security and access.
  - To ensure that there is a common referencing/storage plan to aid retrieval of records.
  - To ensure that the transfer of records both internally and externally is secure and reliable.
  - To ensure that records are maintained and promptly updated as required.
  - To ensure that records are kept for an appropriate amount of time.
  - To ensure that records are disposed of in an appropriate manner and where necessary, details of the disposal are retained.

### 2. BACKGROUND

- 2.1 The Freedom of Information Act (hereafter FOIA) was implemented fully in January 2005. It creates a right of access to official information and places a duty on public authorities to publish information in accordance with "publication schemes". As required by section 46 of FOIA, the Lord Chancellor has issued a code of practice on records management in relevant authorities (public authorities and other bodies whose administrative and departmental records are "public records" as defined by the Public Records Act 1958). This Code is in two parts.
- 2.2 The Vale's Retention and Disposal of Documents policy has been reviewed and significantly updated and Heads of Service had been given until 15th May 2009 to confirm that all the document types, current owner titles, and locations are included in the revised policy. A document audit and cull was to be undertaken by each service area immediately after that date.

### 3. PREVIOUS AUDIT REPORTS

- 3.1 Work has not previously been undertaken in this area.

### 4. 2009/2010 AUDIT ASSURANCE

- 4.1 **Limited Assurance:** There are some weaknesses in the adequacy of the internal control system which put the system objectives at risk and/or the level of non-compliance puts some of the system objectives at risk.
- 4.2 Twelve recommendations have been raised in this review. Seven Medium risk and five Low risk.

## **5. MAIN FINDINGS**

### **5.1 Policies and Procedures**

5.2 In the area of policies and procedures, it was identified a number of detailed policies exist to cover the area of records management. Some of the policies were updated on a regular occasion and others were in need of merging and/or updating to suit current practice and/or legal requirements. A strategy was not available for the policies surrounding records management. Procedures were either defined locally within the service areas, or Service Plans existed for updating or creation of procedures going forward. Training records for records management was not evident. However, a degree of training evidence was available for Freedom of Information (FOI) and Data Protection Act (DPA). Five recommendations have been made as a result of our work in this area.

### **5.3 Records Recording**

5.4 A number of functional record management systems were found during the audit to manage the definition, storage and retrieval of records. Unique references were evidenced for records and associated files. A comprehensive listing of records held by each service area including a file index could not be found over and above the Policy on the Retention and Disposal. Guidance on what constitutes a record differed from the convention used in the Records Management Code. Two recommendations have been made as a result of our work in this area.

### **5.5 Storage of Records**

5.6 A good level of fire risk assessment and Health and Safety assessments were found to be performed on a regular basis, however, there was no evidence to suggest follow up actions had been completed. The majority of the records were held in electronic form with secure access to information provided in the form of software user security. Physical access to records included secondary access restrictions in the form of swipe card or pin access. General guidance and/or procedures were in need of creation surrounding the area of backup storage. One recommendation has been made as a result of our work in this area.

### **5.7 Reference / Storage Plan**

5.8 Responsibility falls to the service areas to define the referencing and storage mechanisms for their records. A standard council wide classification system was not in place, however, good working practice including added controls using electronic systems meant that referencing and storage was embedded in the numerous software applications in place. Responsibilities for dealing with storage of records was not evident on the policies reviewed. Means of distinguishing between active and inactive records, where applicable, was found using status fields for electronic records and onsite archives for physical records. One recommendation has been made as a result of our work in this area.

### **5.9 Transfer of Records**

5.10 Policies were found to be in place for dealing with the transfer of electronic data to reduce the risks of internal misuse and external attack. Guidance on

encrypting confidential information was also evident in the associated policies. Government connect will redefine the standards for transfer of data between Councils, and a process was found to be underway to achieve the required deadline. Internal Audit did not cover the areas of FOI data transfer due to this area being covered during a recent audit. No recommendations have been made following work in this area.

**5.11 Maintenance of Records**

5.12 Suitable access levels were in place for the software applications used by the service teams tested, to allow for controlled changes to data. Self service was in place for the HR system to allow officers to amend specific information. Change logs were available to show the data changes over a period of time. Physical records, in the main, were either replaced or added as opposed to changed. No guidance was available either through policies or local documentation for filename or document conventions, this area was covered under section – Policies and Procedures. No recommendations have been made following work in this area.

**5.13 Retention of Records**

5.14 A draft v2.1 policy on the retention and disposal of Council Documents was found to be in place, with a final version 4 being circulated and also available for usage. Although not a complete listing of records, locations, owners, formats and retention periods, details of document (records) and their associated retention periods was evident. It was noted that the inclusion of the Records Management Society’s Local Government Classification Scheme was an area for the Council to look at. One recommendation has been made as a result of our work in this area.

**5.15 Disposal of Records**

5.16 Limited general guidance was available on the archiving, disposal and destruction of different record types. There did not appear to be any guidance on archiving, disposal and destruction of electronic records. The latest risk register was reviewed to ensure destruction of records and safeguarding of existing are included. A good documented level of risk retirement was found for safeguarding of records. Evidence for ensuring records are disposed of in a timely manner could not be found. In general, limited records were available to demonstrate archiving, disposal and destruction of records with no existence of a local or central register defining the records due for required action. Two recommendations have been made as a result of our work in this area.

**OBSERVATIONS AND RECOMMENDATIONS**

**POLICIES AND PROCEDURES**

**1. Policy in Place**

**(Low Risk)**

Recommendation	Rationale	Responsibility
Include the Information Security Policy within the appropriate section of	<u>Best Practice</u> Policy documents should be clearly and easily accessible to officers.	N/A

the intranet site.	<p><u>Findings</u> The Information Security Policy document was not available directly through the intranet pages, and was only available by performing a search on the Vale Intranet site or via a linked url within the Internet and Email Policy.</p> <p><u>Risk</u> Without clear guidance on the policies in place, officers will not be fully aware of policies and procedures, resulting in non compliance with internal and/or external quality and legislative requirements.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Not Agreed</b> The policy is already available direct through the Intranet pages at Your Council / Policies and Plans / Policies, Procedure and Guidance for staff.</p> <p>Management Response: Organisational Change Group Manager</p>		N/A

## 2. Version Control

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>To ensure the published version of the Policy on the Retention and Disposal is a final approved version. Any versions circulated for approval are clearly marked as a draft version.</p>	<p><u>Best Practice</u> Versions of Policy documents should be clearly understood and available to Officers.</p> <p><u>Findings</u> The Policy on the Retention and Disposal of Council Documents available through the intranet was found at draft version 2.1. The circulated copy obtained during the audit process was at version 4. On review of the change control log on page 2 of version 4, it appears that version 4 is the only non draft version with the inclusion of final updates. Internal Audit could not find clear evidence of when the policy was released as a final version. It was also found that Officers at SODC obtained a copy for actions required.</p> <p><u>Risk</u> Without clear definition of the current or latest policies in place, officers will not be fully aware of the</p>	<p>Head of HR, IT and Customer</p> <p>Organisational Change Group Manager</p> <p>Business Improvement Manager (SODC)</p>

	correct versions of policies and procedures, resulting in non compliance with internal and/or external quality and legislative requirements.	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b>  A shared Retention of Documents policy is to be issued, hence it is not possible at this time to issue an approved final version. It is unclear at the moment whether the policy will reflect the combined Retention and Disposal policy of the Vale, or the separated Retention and Disposal policies of SODC. In the meantime the draft policy has been loaded to Your Council / Policies and Plans.</p> <p>Management Response: Organisational Change Group Manager</p>		Draft document sent to Communications for implementation 24 August 2009

### 3. Strategy

(Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
To create a strategy for records management.	<p><u>Best Practice</u>  A strategy in place defining what the Council hopes to achieve surrounding records management specifying the mission, vision and objectives, developing policies and plans which are designed to achieve these objectives, and then allocating resources to implement the policies and plans.</p> <p><u>Findings</u>  The Organisational Change Group Manager confirmed that there is no strategy in place to deliver the Policy on the Retention and Disposal of Council Documents.</p> <p><u>Risk</u>  Without a strategy in place, the quality of records management cannot be maintained and measurement of whether the policy is living up to the Council's expectations will be difficult.</p>	<p>Head of HR, IT and Customer</p> <p>Organisational Change Group Manager</p> <p>Business Improvement Manager (SODC)</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b>  The Councils are currently considering a sensible framework to extend across both councils, including the implementation of a shared strategy for document retention.</p> <p>Management Response: Organisational Change Group Manager</p>		1 January 2010

#### 4. Policy Reviews and Ownership

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>a) To ensure that the policies surrounding the areas of records management have appropriate ownership and are reviewed on a regular basis to ensure fit for purpose.</p>	<p><u>Best Practice</u> Policies have adequate ownership and are reviewed on a regular basis to ensure that policies are fit for business purpose.</p>	<p>a) Head of HR, IT and Customer</p>
<p>b) Update the ownership and contact details on the Business Recovery Plan for Organisational Development and Support.</p>	<p><u>Findings</u> Internet and eCommunication Policy last reviewed on 12 Nov 2007. Method of Approval/Review unknown, no evidence obtained. Business Recovery Plan for Organisational Development and Support, last reviewed on 14 Sept 2007. Method of Approval/Review unknown, no evidence obtained. The plan ownership and some of the contact details were out of date.</p>	<p>Organisational Change Group Manager  Business Improvement Manager (SODC)  b) Head of HR, IT and Customer</p>
<p>c) To include in the Information Security Policy that physical records should be stored in physical folders, which are referenced in accordance with a business/service classification scheme.</p>	<p>Information Security Policy, method of Approval/Review unknown, no evidence obtained. Policy on the Retention and Disposal of Council Documents, method of review was found, however, approval method unknown.</p>	<p>c) Organisational Change Group Manager</p>
<p>d) Define a procedural document for the backup tape process at Tilsley Park.</p>	<p>There was no statement in the policies for physical records storage being stored in physical folders, which are referenced in accordance with a business classification scheme.</p>	<p>d) N/A</p>
<p>e) Include in the relevant policy a section on how physical data should be transferred internally or externally</p>	<p>Although a process exists for storage of back up media, no process documentation could be found.</p>	<p>e) N/A</p>
<p>f) Include in the relevant policy a section on filename and document conventions.</p>	<p>Internal Audit could not find any policy on how physical data should be transferred internally or externally.</p>	<p>f) Head of HR, IT and Customer</p>
<p>g) Include in the relevant policy a section on archiving, disposal and</p>	<p>Internal Audit could not find any guidance within the ISP or Retentions Policy on the filename and document conventions.</p>	<p>Organisational Change Group Manager</p>
<p>g) Include in the relevant policy a section on archiving, disposal and</p>	<p>Internal Audit did not locate any evidence detailing specific procedures outlining methods for archiving, disposal and destruction of different record types including</p>	<p>Business Improvement Manager (SODC)  g) Head of HR, IT and</p>

destruction of different record types.	electronic media storage. There did not appear to be any guidelines for archiving of records internally.  <u>Risk</u> Policies fall behind current working practice and legal requirements.	Customer  Organisational Change Group Manager  Business Improvement Manager (SODC)
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b></p> <ul style="list-style-type: none"> <li>a) The Councils are currently considering a sensible framework to extend across both councils, the implementation of a shared strategy for document retention, and the determination of ownership.</li> <li>b) Assume this means Business Continuity Plan for HR, IT and Customer.</li> <li>c) Low priority. The Councils are currently considering a sensible framework to extend across both councils, including any business/service classification scheme and common file structure for shared services.</li> <li>d) A procedure document is already in place in Vwh_nt_sv10\it\$\common\Operational Procedures\Storage of Backup Media off-site.</li> <li>e) This is currently included in the Information Security policy.</li> <li>f) Low priority. The Councils are currently considering a sensible framework to extend across both councils, including file naming and conventions.</li> <li>g) The Councils are currently considering the implementation of a shared retention and disposal policy, which should include methods of disposal.</li> </ul> <p>Management Response: Organisational Change Group Manager</p>		1 January 2010

## 5. Training

(Medium Risk)

Recommendation	Rationale	Responsibility
a) To include some form of records management training in the corporate or HR training plan.	<u>Best Practice</u> Records Management training is available to all officers to ensure that a high level of competency exists in the areas of Records Management.	a) Head of HR, IT and Customer  Organisational Change Group Manager
b) To ensure all officers receive and document FOI and DPA training.	<u>Findings</u> Records Management is not included in the Council's training and development plan. During sample testing on whether training records exist for both functional software applications in use and also FOI and DPA Out of a total of 24 training opportunities, five confirmed as having received training, six were questionable and	HR Manager  b) Head of HR, IT and Customer
c) To ensure all officers receive and document systems training relative to their function.		Organisational Change Group Manager  HR Manager

	<p>thirteen Internal Audit could not evidence any training.</p> <p><u>Risk</u> Without appropriate training, officers will not be fully aware of policies and procedures, resulting in non compliance with internal and/or external quality and legislative requirements leading to financial penalties.</p>	c) Heads of Service
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b></p> <p>c) Ensuring that all officers receive and document systems training relative to their function is a responsibility of the relevant HoS.</p> <p>Management Response: Organisational Change Group Manager</p>		1 January 2010

## RECORDS RECORDING

### 6. Guidance on Records

(Low Risk)

Recommendation	Rationale	Responsibility
To match the relevant Council policies to the terminology used in the code of practice on records management	<p><u>Best Practice</u> To match the terminologies used in the Council policies to the relevant code of practice.</p> <p><u>Findings</u> Both the Information Security Policy and the Policy on the Retention and Disposal of Council Documents refer to definition of documents and not records. Internal Audit felt that the term 'Document' is a form of a record and that the term 'Record' would capture the subject matter more appropriately and in the same convention as the Records Management Code. <i>'a record is a specific piece of information produced or received in the initiation, conduct or closure of an institutional or individual activity, and that provides sufficient content, context and structure to provide evidence of an activity'</i>.</p> <p><u>Risk</u> Without clear arrangements in place, and in the same convention as the code of practice, misinterpretations could occur resulting in lack of consistence in</p>	<p>Head of HR, IT and Customer</p> <p>Organisational Change Group Manager</p> <p>Business Improvement Manager (SODC)</p>



	the application of any records management processes.	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b>  The Councils are currently considering a sensible framework to extend across both councils, and the implementation of a shared strategy and shared policy for document retention, and will consider this recommendation.</p> <p>Management Response: Organisational Change Group Manager</p>		1 January 2010

## 7. Comprehensive Index

(Low Risk)

Recommendation	Rationale	Responsibility
Each service area to define what records need to be kept, including a comprehensive index to locate records upon demand.	<p><u>Best Practice</u>  Each service area has a defined list of records which need to be kept, including a comprehensive index to locate records and to enable the Council to undertake all necessary and appropriate actions.</p> <p><u>Findings</u>  Of the service areas audited, none of the service areas have a defined list of records that need to be kept, or a comprehensive index to locate records upon demand.</p> <p><u>Risk</u>  Without comprehensive listings and indexes of records, necessary records processing actions could lead to inadequate use of resources in location of and management of data.</p>	Relevant Head of Service
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b>  This is the responsibility of the individual HoS. The shared nature of the SMT should ensure that a combined approach is adopted across both Councils.</p> <p>Management Response: Organisational Change Group Manager</p>		1 April 2010

## STORAGE

### 8. Fire Prevention

(Medium Risk)

Recommendation	Rationale	Responsibility
To implement a process to ensure actions resulting from any Health and Safety Maintenance	<p><u>Best Practice</u>  Highlighted risks and actions during Health and Safety Maintenance inspections should be acted upon and documented in a timely</p>	Relevant Head of Service

inspections are acted upon and documented in a timely manner.	<p>manner.</p> <p><u>Findings</u> No evidence could be obtained to show that recommended actions relating to records management had been acted upon following Health and Safety Maintenance inspection reports.</p> <p><u>Risk</u> Risk identified during the Health and Safety Maintenance inspection reports are not acted upon, leading to continual risk exposure in the highlighted areas.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b> The writer is not aware of any outstanding actions resulting from H&amp;S inspections in her area. Individual HoS are responsible for ensuring that the relevant action is taken in their areas.</p> <p>Management Response: Organisational Change Group Manager</p>		As appropriate to relevant inspection report.

## STORAGE PLAN

### 9. Retention Schedule

(Low Risk)

Recommendation	Rationale	Responsibility
To review and update the Policy on the Retention and Disposal of Council Documents to:	<u>Best Practice</u> A fully defined Retentions schedule which incorporates the latest classification scheme that governs records retention in the local government sector.	Head of HR, IT and Customer
a) Update the missing fields.	<u>Findings</u> Within version 4 of the Policy on the Retention and Disposal of Council Documents the location of 'various' was found within the locations section, this was not a clear record of the location of the associated document. The document was not a complete schedule in terms of the entries for records, actions, owners and with no reference to the format of the document (record). Internal Audit found that The Records Management Society has recently launched a new Local Government Classification and Retention Scheme (LGCRS). The published version 2 and unpublished version 4	Organisational Change Group Manager
b) Update the locations to break down various into definitive locations.		Business Improvement Manager (SODC)
c) Incorporate the LGCRS.		

	<p>did not appear to include the information available within the LGCRS.</p> <p><u>Risk</u> The policy does not fully represent legislative and regulatory requirements that govern records retention, leading to exposure on the Data Protection Act 1998 and a potential increase of records volume with increase costs associated with storage.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is a) b) <b>Agreed</b></p> <p>a) b) The Councils are currently considering a sensible framework to extend across both councils, the implementation of a shared strategy for document retention, and the determination of ownership</p> <p>c) Possible good practice for implementation at some stage in the future.</p> <p>Management Response; Organisational Change Group Manager</p>		a) b) 1 January 2010

## DISPOSAL

### 10. Risk Mitigation

(Medium Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>Include document (records) retention, timely disposal and destruction in the 09/10 risk register.</p>	<p><u>Best Practice</u> The records disposal policy been incorporated within a risk mitigation strategy to ensure timely destruction of records when they are no longer required and continued safeguarding of those which merit continued retention.</p> <p><u>Findings</u> Internal Audit reviewed the only available 09/10 Risk Register for the areas tested and could not find any mention of records retention or disposal of records being performed in a timely manner.</p> <p><u>Risk</u> The risks associated with records management are not reviewed at an appropriate level and appropriate risk mitigation plans are not put in place.</p>	<p>Relevant Head of Service</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b> This is the responsibility of the individual Heads of Service</p>		1 January 2010

Management Response: Organisational Change Group Manager	
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## 11. Disposal and Destruction

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>a) To ensure that electronic records and databases are subjected to the application of retention, disposal and destruction.</p> <p>b) To provide a mechanism to ensure that disposal and destruction of records is undertaken regularly</p> <p>c) To define registers listing all of the records archived, destroyed or pending destruction</p>	<p><u>Best Practice</u> Records in any form are disposed and destroyed of in line with the policies in place surround records management.</p> <p><u>Findings</u> Internal Audit could not find any evidence to support whether electronic records and databases are also subject to disposal, in line with the Retention of Documents Policy.</p> <p>Internal Audit could not find any documentary evidence to suggest that disposal and destruction of records undertaken regularly.</p> <p>Excluding the HR archive, Internal Audit could not find any objective evidence of maintained registers listing all of the records archived destroyed / pending destruction.</p> <p><u>Risk</u> Records are kept for longer than required leading to exposure on the Data Protection Act 1998 and a potential increase of records volume with increase costs associated with storage.</p>	<p>a) Heads of Service</p> <p>b) &amp; c) N/A</p>

Management Response	Implementation Date
<p>Recommendation is <b>Agreed in Principle</b></p> <p>a) This is the responsibility of individual Heads of Service.</p> <p>b) c) Already included in Appendix 10 of the Vale's draft Retention and Disposal of Documents policy</p> <p>Management Response: Organisational Change Group Manager</p>	<p>As dictated by the policy</p>

## 12. Archiving

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>a) To ensure that when officers leave Council employment,</p>	<p><u>Best Practice</u> Records in any form are archived, disposed and destroyed with the</p>	<p>a) HR Manager</p>

<p>the employee files are moved to the storage room and the HR Leavers Archive Record spreadsheet is updated to suit.</p> <p>b) To ensure that the HR Leavers Archive Record spreadsheet is reviewed on a regular basis to ensure disposal and destruction is performed in accordance with the retention periods.</p> <p>c) To ensure clear justifications are in place to show the reasons for keeping records beyond the retention periods.</p>	<p>appropriate level of documentation to record those actions in line with the policies in place surround records management.</p> <p><u>Findings</u> For officers who are no longer with the Council, the personnel files are moved to an internal storage room so to separate current employee files from ex-employee files. The HR Leavers Archive Record spreadsheet details the personnel files which are stored in the storage room. Internal Audit checked the spreadsheet against a list of known leavers. Of the five officers tested, Internal Audit could not find any of the leavers listed on the HR Leavers Archive Record. The spreadsheet includes a column headed 'Extract Date' which defines when the record should be disposed of. According to the data supplied on the spreadsheet, none of the files due for disposal had been disposed of. There were also records marked as 'DO NOT DESTROY', however there did not appear to be any justifications for this statement</p> <p><u>Risk</u> Records are kept for longer than required leading to exposure on the Data Protection Act 1998 and a potential increase of records volume with increase costs associated with storage.</p>	<p>b) HR Manager</p> <p>c) Heads of Service</p>
<p><b>Management Response</b></p>	<p><b>Implementation Date</b></p>	
<p>Recommendation is <b>Agreed in Principle</b> c) is the responsibility of the Heads of Service. The mechanism is available in Appendix 10 of the Vale's Retention and Disposal of Documents policy</p> <p>Management Response: Organisational Change Group Manager</p>	<p>As required.</p>	

# 10. GUILDHALL FOLLOW-UP 2008/2009

## 1. INTRODUCTION

1.1 Final issued 7<sup>th</sup> July 2009. The fieldwork for this follow-up was undertaken between May and June 2009.

## 2. INITIAL AUDIT FINDINGS

2.1 The final report made ten recommendations and nine were agreed. A Satisfactory opinion was issued.

## 3. FOLLOW UP MAIN FINDINGS

3.1 The review found that 6 recommendations made in the initial audit had been implemented, with 3 partly implemented. Efforts had been made by the Halls Manager to implement the recommendations and this was apparent from the evidence obtained. Revised implementation dates have been given for the 3 partly implemented.

## FOLLOW-UP OBSERVATIONS

### POLICIES AND PROCEDURES

#### 1. Procedures

(Medium)

Recommendation	Rationale	Responsibility
Procedures should be reviewed to ensure they accurately reflect the current working arrangements in light of changes to the Council financial management system. Furthermore a review timetable should be established to ensure that procedures are updated when necessary. Procedures should then be issued to all staff to ensure officers are aware of their responsibilities and duties.	<p><u>Best Practice</u> All officers should be provided with up to date policies and procedures to ensure they are aware of their responsibilities and are undertaking their duties in accordance with agreed policies and procedures.</p> <p><u>Findings</u> Internal Audit selected the procedures for Accidents and Incidents, Banking Arrangements, Bookings and Debtors Invoicing and noted that the procedures had last been reviewed on 7 February 2001 and therefore were in need of updating.</p> <p><u>Risk</u> Failure to provide adequate policies and procedures could result in staff not being aware of their responsibilities and accountabilities.</p>	Halls Manager
Management Response	Implementation Date	
Recommendation is <b>Agreed</b> The master document will be updated with a target date for completion of 31.3.09. The halls management will agree the procedure for staff to follow if updating themselves on	Completion of procedure review 31 March 2009. Staff	

procedures. Management Response completed by: Leisure Facilities Manager	updating procedure completed 1 October 2008.
<b>Follow-Up Observations</b>	
One or two of the more significant procedures have been updated, i.e. bookings and cash, but at present a complete review is not likely due to pressures of work and timescales.	<b>Partly Implemented</b>  <b>Revised implementation date: 31 December 2009</b>

## ORDERS/ INVENTORY

### 2. Inventory

(Low)

Recommendation	Rationale	Responsibility
A designated officer should be appointed to review and update the inventory listing and thereafter a timetable is adopted to ensure the list is regularly reviewed and updated.	<p><u>Best Practice</u> That documentary evidence exists to support all Council assets, the information is complete and updated, protected from loss and checked and valued periodically to maintain the accuracy of the inventory.</p> <p><u>Findings</u> The Temporary Vales Hall Manager and Deputy Vales Hall Manager stated that the inventory had been reviewed within the last six months, but a copy of the updated version could not be located. It was also confirmed that copies of the inventory are not held off-site.</p> <p><u>Risk</u> Failing to ensure staff are aware that inventories should be maintained could result in unauthorised disposal of equipment and equipment being misappropriated without detection.</p>	Halls Manager
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b> Review Process is underway.  Management Response completed by: Leisure Facilities Manager		31 August 2008
<b>Follow-Up Observations</b>		
A Duty Manager has been given the responsibility of updating and recording the checks of the inventory. Internal Audit obtained a list of responsibilities and confirmed that an officer had been assigned.		<b>Implemented</b>

### 3. Insurance Provision

(Medium)

Recommendation	Rationale	Responsibility
Clarification should	<u>Best Practice</u>	

<p>be sought as to whether Abingdon Town Council has adequate insurance provision for the Civic Treasures placed at the Guildhall, and if there are any conditions regarding security attached to the policy which the Council is required to be compliant with.</p>	<p>Confirmation should be obtained on a regular basis to substantiate whether Abingdon Town Council has the required insurance policy to cover the civic treasures located at the Guildhall.</p> <p><u>Findings</u> Internal Audit could not confirm whether Abingdon Town Council has the necessary insurance cover for their civic treasures located at the Guildhall and furthermore whether there are any conditions regarding security attached to the policy which the Council is required to comply with.</p> <p><u>Risk</u> Failure to ensure that Abingdon Town Council has the necessary insurance cover in place could result in the Council being liable for significant financial penalties in the event of theft or damage.</p>	<p>Halls Manager</p>
<p><b>Management Response</b></p>		<p><b>Implementation Date</b></p>
<p>Recommendation is <b>Agreed</b> Letter to be sent by Halls Manager to Town Clerk confirming the findings.</p> <p>Management Response completed by: Leisure Facilities Manager</p>		<p>31 August 2008</p>
<p><b>Follow-Up Observations</b></p>		
<p>Internal Audit obtained evidence that showed clarification being sought by the Vale Halls Manager from the Town Clerk around insurance. This was awaiting a reply at the time of this review.</p>		<p><b>Implemented</b></p>

#### 4. Insurance Provision

(Medium)

Recommendation	Rationale	Responsibility
<p>The Temporary Vale Halls Manager should contact the Insurance Officer to establish whether there are any implications for this Council arising from its duties as custodian of civic treasure which belong to Abingdon Town Council.</p>	<p><u>Best Practice</u> The insurance officer has assurance and documentary evidence to support the Council position in terms of adequate insurance cover for this Council and confirmation that Abingdon Town Council has the necessary insurance cover as required.</p> <p><u>Findings</u> Internal Audit was unable to ascertain if the Council had considered the implications of acting as custodian of civic treasures for Abingdon Town Council, and if any action was required to mitigate risk exposure to an</p>	<p>Insurance Officer/ Halls Manager</p>



	acceptable level.  <u>Risk</u> Failure to identify and take action against risk exposures could result in legal, financial and reputation implications for the Council.	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b></p> <p>The decision to house these treasures was made in 1974 or before, when the Guildhall was transferred to the District Council. Any documents relating to this matter are unknown to current officers, it is unknown if this matter was discussed at the time. The transfer document places the responsibility for insurance on the Town Council. Halls managers will discuss the issue with members and the insurance officer to identify a course of action.</p> <p>Management Response completed by: Leisure Facilities Manager</p>		31 July 2008
<b>Follow-Up Observations</b>		
<p>Evidence was obtained by Internal Audit showing discussions had taken place between the Vale Halls Manager and the Insurance Officer regarding various insurance issues, including that of the civic treasure belonging to Abingdon Town Council. Furthermore, at the time of the follow-up, enquiries were being made into the specific insurance implications arising from the Council duties and procedures surrounding the maintenance of civic treasure.</p>		<b>Implemented</b>

## BOOKINGS, INCOME AND BANKING ARRANGEMENTS

### 5. Recovery Procedures

(Low)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>That the Guildhall managers should continue to review the outstanding debtors report and communicate their findings back to Capita regarding the recovery of debts attributable to the Guildhall.</p>	<p><u>Best Practice</u> Officers should be well versed in the Council's recovery practices and the level of outstanding debt attributable to their service area, to enable them to assist with being proactive in the debt recovery process.</p> <p><u>Findings</u> The Temporary Vales Hall Manager has experienced difficulties with regards to verifying her responsibility for chasing debts to that of Sundry Debtors and their responsibility.</p> <p><u>Risk</u> Failure to ensure staff review the debtors reports, could result in monies owed to the Council not be pursued and</p>	Halls Manager

	recovered.	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b>  Two main issues were raised in regard to this matter. 1. Availability of the debtors report to operational managers, which have now started to be distributed. 2. The responsibility for chasing bad debt which was partially reliant on 1. But also on the manpower resources within service areas which previously did not have this role attached to them.</p> <p>Management Response completed by: Leisure Facilities Manager</p>		Implemented
<b>Follow-Up Observations</b>		
<p>This has been given as a task to senior Duty Management to carry out. Internal Audit obtained the listing of invoices received by Guildhall staff and confirmed that the information was current, relevant and was being reviewed with a view to responding on any progress being communicated back to Capita.</p>		<b>Implemented</b>

## 6. Receipt Books

(Low)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>The Administrative Assistant should sign the receipt book as proof that the reconciliation of receipt book to income is satisfactory/complete.</p>	<p><u>Best Practice</u>  That adequate documentation exists to support the reconciliation process.</p> <p><u>Findings</u>  Internal Audit noted that the Administrative Assistant responsible for the reconciliation of the receipt books, income and banking arrangements had not on a number of occasions signed the receipt books as required to certify the reconciliation of receipt issued to the daily transaction sheets was complete.</p> <p><u>Risk</u>  Lack of control of the booking, admission fees and banking arrangements could result in income being misappropriated and loss of income to the Council.</p>	Halls Manager
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b>  The occurrences were minimal however the need for adherence to the procedure has been reinforced.</p> <p>Management Response completed by: Leisure Facilities Manager</p>		Immediate
<b>Follow-Up Observations</b>		
<p>This task is now completed on a weekly basis. Internal Audit obtained these for 10 weeks prior to the follow-up and</p>		<b>Implemented</b>

noted that signatures were present for each.

## SECURITY ARRANGEMENTS

### 7. Fire Drills

(Low)

Recommendation	Rationale	Responsibility
<p>A risk assessment should be undertaken to establish a timetable for fire drills to ensure compliance with fire and health and safety regulations.</p>	<p><u>Best Practice</u> Internal Audit is of the view that fire drills should be undertaken on a six monthly basis to ensure compliance with Fire Regulations.</p> <p><u>Findings</u> Internal Audit confirmed that testing had taken place on the fire alarm on a weekly basis as anticipated but also noted that there was an 11 month gap between the last two fire drills. Whilst fire regulation stated annual drills are required the Council has adopted for its other public building a six month timetable for fire drills.</p> <p><u>Risk</u> Failure to ensure that evacuation procedures are tested on a regular basis could result in officers not being aware of what to do in the event of a fire, which can have significant health and safety implications.</p>	<p>Halls Manager / Property Team</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> This was a single omission from a record that otherwise demonstrated a 100% adherence to the self established six monthly evacuation programme. Subject to the property team undertaking a fire risk assessment on the Guildhall a new evacuation testing regime will follow.</p> <p>Management Response completed by: Leisure Facilities Manager</p>		<p>The Property Team has been emailed.</p>
<b>Follow-Up Observations</b>		
<p>Internal Audit obtained evidence that the completion of the wider risk assessments for the Guildhall is in the process of being completed, and also obtained a more specific risk assessment performed by the Vale Halls Manager pertaining to the outbreak of fire and failure to contain.</p> <p>Due to work performed on other audits, Internal Audit have ascertained that the likely timetable for the completion of any subsequent risk assessments regarding fire drills are dependent on the availability of senior officers and the need to have a permanently located fire warden for the Vale site. This is also subject to any interior furnishing alterations that may occur as a result of the Shared Heads of Service</p>		<p><b>Implemented</b></p>

Proposals for departments. These are due in September 2009.	
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### 8. Fire Warden Training

(Low)

Recommendation	Rationale	Responsibility
A review of the fire warden training for all officers based at the Guildhall is undertaken to establish which officer are due for refresher training. A timetable should be created to ensure officers undertake the required training in a timely manner.	<p><u>Best Practice</u> Fire marshal training should be reviewed and updated as and when necessary.</p> <p><u>Findings</u> Internal Audit noted that fire warden training/qualification has expired for two officers in 2001 and 2003. In addition Internal Audit was later informed that all the remaining staff also have expired qualifications.</p> <p><u>Risk</u> Failure to ensure that staff are aware of security guidelines (fire drills, evacuation etc) could result in appropriate action not being taken in an emergency resulting in significant legal, financial and reputational implications for the Council.</p>	Halls Manager / Health and Safety Advisor
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> Halls managers have been attempting for some time to organise this training through the Health &amp; Safety Advisor who arranged this training some 3 years ago corporately across the Council. The qualification lasts for 3 years.</p> <p>Management Response completed by: Leisure Facilities Manager</p>		The Health and Safety Advisor has been emailed.
<b>Follow-Up Observations</b>		
Internal Audit confirmed that Fire Warden training had commenced, however it was established through conversations with the Vale Halls Manager that they had not been fully completed at the time of the follow-up. This is dependent on the subsequent restructuring of the Council and resulting change in fire procedures from the movement of office furniture.		<p><b>Partly Implemented</b></p> <p><b>Revised implementation date: Pending Council restructure.</b></p>

### 9. Repairs and Maintenance

(Low)

Recommendation	Rationale	Responsibility
The Temporary Vales Hall Manager should liaise with the Estates Management Officer to obtain the timetable for contractors to	<p><u>Best Practice</u> The Temporary Vales Hall Manager should be kept informed of the maintenance timetable for repairs and work undertaken at the Guildhall, to ensure officers are available if required to support the work.</p>	Property Services / Halls Manager

<p>undertake repair and maintenance to the Guildhall, and adopt a schedule of regular meeting to discuss the maintenance issues arising from the health and safety inspections.</p>	<p><u>Findings</u> The Temporary Vale Hall Manager stated that she had little prior notification of scheduled work at the Guildhall and limited consultation regarding the regular maintenance issues that arise from the inspection programme undertaken by Property Services. The Temporary Vale Hall Manager would welcome involvement / consultation in this process.</p> <p><u>Risk</u> Failure to ensure that officers are informed of the maintenance timetable could result in officers not being available when needed, and any necessary action not being taken.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b> Halls managers explained to the audit team the circumstances under which property services undertake the repairs and maintenance of the Council's buildings. Despite many attempts by the managers the property team have difficulty in keeping them up to date on when work will start and what progress is being taken and to maintain a regular meeting schedule to monitor the conditions of facilities. This finding is considered in fairness not one for the Guildhalls team to resolve.</p> <p>Management Response completed by: Leisure Facilities Manager</p>		TBA
<b>Follow-Up Observations</b>		
<p>These meetings are happening on an ad-hoc basis. Internal Audit obtained the most recent copy of the description of maintenance issues circulated within the Facilities and Guildhall teams. This was the result of the meetings mentioned in the above recommendation, however the issues identified did not come with any indications as to when they would be resolved.</p>		<p><b>Partly Implemented</b></p> <p><b>Revised implementation date: 31 August 2009</b></p>

# 11. BUDGETARY CONTROL FOLLOW-UP 2008/2009

## 1. INTRODUCTION

- 1.1 Final issued 9<sup>th</sup> July 2009. The fieldwork for this follow-up was undertaken during July 2009.

## 2. INITIAL AUDIT FINDINGS

- 2.1 The final report made 4 low risk recommendations and 4 were agreed. A Satisfactory opinion was issued.

## 3. FOLLOW UP MAIN FINDINGS

- 3.1 The review found two recommendations had been implemented with two recommendations registering as partly implemented with revised implementation dates given.
- 3.2 Internal Audit recognises the closure of the Council's statement of accounts has taken priority over the implementation of the recommendations arising from the budgetary control audit review, however Accountancy is always looking to sustain and improve the arrangements regarding budget monitoring and the reporting of variances. Work is ongoing in relation to developing the budget profiling and increasing the use of the purchase order module when time permits.

## FOLLOW-UP OBSERVATIONS

### BUDGET MONITORING TRAINING

#### 1. Budget Monitoring Meetings

(Low Risk)

Recommendation	Rationale	Responsibility
All budget holders should be reminded to have regular monthly meeting with the designated accountant to discuss all matters relating to the budget monitoring function.	<p><u>Best Practice</u> Regular budget monitoring meetings held with the respective accountant ensure budgets are controlled and assist staff to deliver an effective budget monitoring function.</p> <p><u>Findings</u> One budget holder from a sample of ten budget holders is not compliant with the budget monitoring arrangements, in that regular meetings with her accountant to discuss the budget for which she is responsible were not evident.</p> <p><u>Risk</u> Failure to ensure budget holders have received adequate training and attend meetings regularly to discuss their budgets with their</p>	Chief Accountant

	respective accountant could result in staff not delivering an effective budget monitoring function for the Council.	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b>  Chief Accountant will discuss with the relevant budget holders the requirement for regular meetings and ask that the monthly meeting should be maintained throughout the year.</p> <p>Management Response: Chief Accountant</p>		Immediately
<b>Follow-Up Observations</b>		
<p>The Chief Accountant stated that a timetable has been set for budget monitoring which budget holders should be aware of. Accountancy has focussed on the closure of the accounts and has recently commenced the budget monitoring process, Internal Audit was supplied with evidence to support that Housing Services were engaging in the budget monitoring process as required.</p>		<b>Implemented</b>

## VARIANCES

### 2. Budget Profiling

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
Accountancy should assist service areas with the development of budget profiling to ascertain whether any benefits can be achieved for the budget monitoring process.	<p><u>Best Practice</u>  The continuing development of the budget profiling function could assist in ensuring that budgets accurately reflect commitment and expenditure throughout the year thus providing effective monitoring controls.</p> <p><u>Findings</u>  Internal Audit recognises that budget profiling is carried out however to improve the arrangements regarding budget monitoring and to possibly assist with some reduction in variances, consideration should be given to assisting service areas with developing the profiling arrangements regarding the set up of their budgets to establish if benefit could be gained from this process.</p> <p><u>Risk</u>  A lack of understanding of sound and informed profiling could result in overspends and reduced income however budget profiling should be</p>	Chief Accountant

	used with caution and only be based on sound evidence of expenditure and income.	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed in Principle</b></p> <p>Whilst in some cases budget profiling may be a useful tool to help budget holders manage their budgets, it will also be necessary for the accountants to monitor the use of the techniques in that it can be and has been used to hide monthly variances which then do not appear as a problem until the year end. The accountants will be instructed to remind budget holders that this is an option but to be cautious in its application.</p> <p>Management Response: Chief Accountant</p>		Immediately
<b>Follow-Up Observations</b>		
<p>The Chief Accountant stated that her priority has been to rearrange cost centres to reflect the new organisational structure, profiling will follow this as budget holders will be asked if this would assist their process. Accountancy staff will be reminded to discuss profiling at their regular monthly meetings with budget holders.</p>		<p><b>Partly Implemented</b></p> <p><b>Revised Implementation Date August 2009</b></p>

### 3. Variance Reporting

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>All budget holders should be reminded to ensure that significant variances are reported to Accountancy and the respective portfolio holder as part of the monthly budget monitoring timetable.</p>	<p><u>Best Practice</u> Regular reviews to identify variances are carried out which are communicated to the appropriate officers who have the opportunity to gain approval for correction where appropriate.</p> <p><u>Findings</u> Internal Audit reviewed the budget report and noted an underspend of £27,035.84 which was not known about until the year end. It constituted little amounts from a wide range of cost centres within Facilities Management. Whilst Internal Audit acknowledges that the individual cost centres may not have amounted to much, the overall effect generated a significant underspend and Accountancy should have been alerted to this matter before the year end. Evidence to support an explanation regarding the variance, was sought from the budget holder, unfortunately no information to support this matter was forthcoming. However, he did state that verbally the information was communicated to the appropriate officers.</p>	Chief Accountant



	<u>Risk</u> Accountancy and portfolio holders will not be aware of variances arising and be denied the opportunity to address any issues relating to the budget.	
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed in Principle</b> Chief Accountant will discuss with the relevant budget holders this issue to ensure that all variances are clearly flagged up through the year.  Management Response: Chief Accountant		Immediately
<b>Follow-Up Observations</b>		
The Chief Accountant stated that only one variance was noted as arising from the 2008/09 statement of the accounts, which they have not previously been advised of. Budget holders are reminded to report variances.		<b>Implemented</b>

## COMMITMENT ACCOUNTING ARRANGEMENTS

### 4. Purchase Orders

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
Budget holders should be reminded of the need to utilise the commitment accounting arrangements by maximising purchase order coverage, in that a named officer should be given clear instructions as to what to do a purchase order for.	<u>Best Practice</u> Purchase orders are fully utilised to inform the budget monitoring process and to facilitate that those with responsibility for the financial management of the Council can make informed decisions based on accurate budget information.  <u>Findings</u> Capita produced statistics that illustrated that some 414 invoices were processed throughout September which were not linked to a purchase order; Internal Audit reviewed the suppliers and noted that a number of invoices processed with purchase orders could have been put through the purchase order module.  <u>Risk</u> The Council is not operating to its full capacity with regards to its financial management system and major decisions are taken without appropriate budget commitments being recorded.	Chief Accountant
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed in Principle</b>		28 Feb 2009

<p>The Chief Accountant will discuss this issue with the Strategic Director as to how to increase the use of purchase orders.</p> <p>Management Response: Chief Accountant</p>	
<b>Follow-Up Observations</b>	
<p>The Chief Accountant stated that further discussions are needed to identify how to resource the development in the use of the purchase module and related training needs of staff. The Head of Finance will discuss this at the Head of Service meeting on 13 July 2009 with a view to promoting the use of purchase orders, copies of the minutes of the meeting on 15 July will be provided as evidence.</p>	<p><b>Partly Implemented</b></p> <p><b>Revised Implementation Date: 15 July 2009</b></p>

# 12. PROPERTY GAZETTEER FOLLOW-UP 2008/2009

## 1. INTRODUCTION

1.1 Final issued 27<sup>th</sup> July 2009. The fieldwork for this follow-up was undertaken during July 2009.

## 2. INITIAL AUDIT FINDINGS

2.1 The final report made seven recommendations and seven were agreed. A Satisfactory opinion was issued.

2.2 Internal Audit noted as part of the follow up review that six recommendations had been fully implemented, with one recommendation regarding the review of the Council Retention Policy not implemented. The need to review the Council Retention Policy has been noted and has been assigned to the Organisation Manager following the internal audit review of Records Management.

2.3 Internal Audit will continue to monitor the management responses to the outstanding recommendation and will review the implementation as part of the follow up review of Records Management.

## FOLLOW-UP OBSERVATIONS

### SYSTEM ACCESS

#### 1. System Access

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>That users of the Uniform system/Gazetteer system should be reviewed on a regular basis to ensure users are valid and current in order to maintain the integrity of the Uniform system.</p>	<p><u>Best Practice</u> Access rights should be reviewed by management on a regular basis to ensure the security of the system is maintained.</p> <p><u>Findings</u> Internal Audit noted that a number of users listed were no longer employed by the Council and particularly one user who had been given supervisor access left the employment of the Council on 18 April 2004.</p> <p><u>Risk</u> Lack of control over use and access to files and data could result in inappropriate access to the system by unauthorised staff.</p>	<p>Property Data Manager</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b></p> <p>Management Response: Property Data Manager</p>		<p>30<sup>th</sup> November 2008</p>
<b>Follow-Up Observations</b>		

The Property Data Manager stated that a review of users has been undertaken and is now undertaken on a monthly basis. All non-current users have been transferred to a user group which has no rights on the system. HR are supplying a monthly list of leavers which is checked against the list of users.	<b>Implemented</b>
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## 2. System User Passwords

(Medium Risk)

Recommendation	Rationale	Responsibility
That the Gazetteer administrator should introduce measures to ensure that system user passwords are changed on a regular basis.	<p><u>Best Practice</u> System user passwords are changed on a regular basis to further enhance the security arrangements regarding access to the Gazetteer system.</p> <p><u>Findings</u> The Property Data Manager stated that passwords have not been changed regularly albeit they are aware that passwords should be changed on a regular basis.</p> <p><u>Risk</u> Lack of control over access to the system could result in data inadvertently being corrupted, and inappropriate access to the system by unauthorised staff.</p>	Property Data Manager
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b>		30 <sup>th</sup> November 2008
Management Response: Property Data Manager		
<b>Follow-Up Observations</b>		
The Property Data Manager stated that all passwords have been changed, users will automatically be required to change their passwords every 3 months.		<b>Implemented</b>

## 3. System Upgrades

(Low Risk)

Recommendation	Rationale	Responsibility
That a checklist should be introduced to serve as a test schedule for service areas to validate the integrity of any upgrade. This schedule should then be returned to the Property Gazetteer team to confirm that sufficient testing has taken place prior to	<p><u>Best Practice</u> A consistent level of testing is undertaken by all service areas to ensure and confirm the robustness of the Gazetteer system prior to all system upgrades.</p> <p><u>Findings</u> Internal Audit noted the comment made by the Property Data Manager in that some service areas do not convey the extent to which the upgrade has been tested and she is</p>	Uniform System Supervisors

the implementation of all upgrades.	<p>concerned that the level of testing is not consistent or sufficiently comprehensive across all service areas to ensure system robustness is maintained.</p> <p><u>Risk</u> Failure to ensure upgrades are comprehensively tested prior to implementation and that data is backed up could result in the loss of critical data and loss of confidence in the IT system.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b> To be implemented as part of the next major system upgrade.</p> <p>Management Response: Property Data Manager</p>		31 <sup>st</sup> December 2008
<b>Follow-Up Observations</b>		
<p>The Property Data Manager stated that all system supervisors have been advised of the requirement to test to a script, and that the script should be returned to the Property Data team on completion. A copy of the testing checklist was obtained to support the implementation of this recommendation.</p>		<b>Implemented</b>

## POLICIES AND PROCEDURES

### 4. Procedures

(Low Risk)

<b>Recommendation</b>	<b>Rationale</b>	<b>Responsibility</b>
<p>That procedures for the Property Gazetteer system are reviewed to incorporate the date the procedures were drafted and version number to assist with any further revisions to the Gazetteer system procedures.</p>	<p><u>Best Practice</u> Procedures should be relevant, contain good practice guidance, be up to date, subject to review and be distributed to all relevant services areas to assist employees to operate efficiently.</p> <p><u>Findings</u> Internal Audit found that procedures are not dated and/or version controlled.</p> <p><u>Risk</u> Failure to ensure policies and procedures exist to inform staff could result in staff not operating with efficiency, effectiveness and in accordance with Council procedures.</p>	<p>Corporate Gazetteer Administrator</p>
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b></p>		31 <sup>st</sup> December 2008

Management Response: Property Data Manager	
<b>Follow-Up Observations</b>	
The Property Data Manager stated that all work instructions now have version numbers, date and review dates. Work instructions were obtained which demonstrated the implementation of this recommendation.	<b>Implemented</b>

## DATA CAPTURE

### 5. Review of Policy

(Low Risk)

Recommendation	Rationale	Responsibility
That clear ownership of the Council's policy on the retention and disposal of documents should be identified and then the policy in consultation with other service areas should be reviewed with a view to incorporating guidance on retention periods for documentation relating to the Property Gazetteer.	<p><u>Best Practice</u> Policy documents should be reviewed regularly to ensure they are up to date, approved by the appropriate committee and be available to employees for inspection and reference.</p> <p><u>Findings</u> Internal Audit reviewed the Council policy on the retention and disposal of documents to verify the requirement for the retention of documentation to support amendments on the Property Gazetteer and was unable to find any reference to the Property Gazetteer contained within the policy. The policy was last updated in 2003 and the member of staff originally allocated to update the policy has left the Council.</p> <p><u>Risk</u> If policies are not updated, staff may not be able to apply them to current working practices, or may follow them incorrectly meaning the information may not be available when necessary, or in the event of the information being required for legal purposes.</p>	Deputy Director Organisational Development
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed in Principle</b> Deputy Director Organisational Development & Support agreed to resolve with the Senior Management Team where the responsibility for the Retention Policy should sit.  Management Response: Deputy Director Organisational Development & Support		31 <sup>st</sup> December 2008
<b>Follow-Up Observations</b>		
The Property Data Manager, following a discussion with the Organisational Change Manager, has stated that the recent		<b>Not Implemented</b>

internal audit review of Records Management had noted the need to assign responsibility of the Retention Policy to a designated member of staff. The Organisational Change Manager is anticipating that the Retention Policy will fall within his duties.	<b>Revised Implementation date: 31 January 2010</b>
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## CHECKING PROCEDURES

### 6. Ordnance Survey Updates

(Medium Risk)

Recommendation	Rationale	Responsibility
That the Property Data Manager should update the Property Gazetteer with the latest version of the Ordnance Survey Map and thereafter to ensure that such updates are carried out on a periodic basis to ensure the system is maintained with accurate information.	<p><u>Best Practice</u> That regular Ordnance Survey Map updates are undertaken in a timely manner to ensure the Property Gazetteer accurately reflects the positioning of land and property within the District.</p> <p><u>Findings</u> The testing highlighted that the ordnance survey update had been not undertaken since Sept 2006.</p> <p><u>Risk</u> Failure to ensure that the ordnance survey update is maintained could result in property data being incorrectly mapped and errors in the database which could give rise to queries that would result in employee time wasted to resolve the issue.</p>	Property Data Manager
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b>		28 <sup>th</sup> February 2008
Management Response: Property Data Manager		
<b>Follow-Up Observations</b>		
The Property Data Manager stated that a full set of OS data has been obtained and an attempt to load it will be undertaken on 20/07/09. She stated that a number of technical problems arose and will be resolved over the next few days/weeks.		<b>Implemented</b>

### 7. Property Mapping

(Low Risk)

Recommendation	Rationale	Responsibility
That the Property Data Manager should introduce measures to ensure that all properties are appropriately mapped and referenced following an Ordnance Survey	<p><u>Best Practice</u> That following an Ordnance Survey update that the allocation of map references are revisited to ensure they are accurately positioned to reflect their correct location in the district.</p> <p><u>Findings</u></p>	Property Data Manager

<p>Map upgrade to the Property Gazetteer and that this process is undertaken following every Ordnance survey upgrade.</p>	<p>Some developments warrant the demolition of one property and are replaced with several properties, these entries are currently mapped on to the ordnance survey as a cluster of properties and not allocated to the site in their correct locations as the ordnance survey mapping system is not sufficiently up to date to enable the administrator to position the property correctly.</p> <p><u>Risk</u> Failure to ensure that the property data is correctly mapped could result in difficulties within other service areas in establishing the exact location of a property should a query arise and employee time wasted to resolve the issue.</p>	
<b>Management Response</b>		<b>Implementation Date</b>
<p>Recommendation is <b>Agreed</b></p>		<p>28<sup>th</sup> February 2008</p>
<p>Management Response: Property Data Manager</p>		
<b>Follow-Up Observations</b>		
<p>The Property Data Manager stated that it has been agreed that all properties, where the exact position of the property is unknown, will be assigned a positional accuracy value of 2. All properties with this value will be reviewed each time the maps are updated. The work instructions have been updated to reflect this.</p>		<p><b>Implemented</b></p>



## 13. TENDER PROCESS FOLLOW-UP 2008/2009

### 1. INTRODUCTION

- 1.1 Final Issued 13<sup>th</sup> August 2009. the fieldwork for this follow-up was undertaken during July and August 2009.

### 2. INITIAL AUDIT FINDINGS

- 2.1 The final report made five recommendations. Four were agreed and one was partly agreed. A Satisfactory opinion was issued.

### 3. FOLLOW UP MAIN FINDINGS

- 3.1 The review found that two recommendations were implemented, one recommendation was partly implemented and two recommendations were not implemented. Revised implementation dates have been provided where appropriate.

## FOLLOW-UP OBSERVATIONS

### POLICIES AND PROCEDURES

#### 1. Updating Constitution

(Medium Risk)

Recommendation	Rationale	Responsibility
Progression with reviewing the Council's Contract Standing Order arrangements within the constitution continues to completion and incorporates all relevant legislation.	<p><u>Best Practice</u> The constitution dictates the basic procedures for any tender process. The section relating to Contract Standing Orders should be up to date for guidance on the frequency of review of continuous documents such as supplier approval lists and record management policy.</p> <p><u>Findings</u> Although a review of the Contract Standing Orders section of the constitution is in progress, an up to date version of this section was not available at the time of the audit.</p> <p><u>Risk</u> If the Council's policy or procedures are not up to date, the correct procedure may not be followed by management leading to inefficiency and potentially embarrassment for the Council, especially if non-compliance with procedures is discovered through freedom of information requests.</p>	Deputy Director, Contracts and Procurement.
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b>		When the Local

Deputy Director (Contracts & Procurement) working with the Head of Democratic Services and Head of Legal Services to produce updated Contract Standing Orders for next Constitutional Advisory Group.  Management Response supplied by: Michael MacKay, Deputy Director – Contracts and Procurement. Implementation Date supplied by: Carole Nicholl, Head of Democratic Services.	Government Act 2000 Review of Constitution Advisory Group considers the matter and thereafter when Council approves.
<b>Follow-Up Observations</b>	
Revised Contract Standing Orders were adopted on 20 <sup>th</sup> May 2009, however, this was an interim measure and the intention is that the whole of the constitution will be revised and adopted again in October and December. Therefore it is expected that another version of the CSO's will be agreed.	<b>Partly Implemented</b>  <b>Revised Implementation Date: December 2009</b>

## 2. Procurement Policy

(Low Risk)

Recommendation	Rationale	Responsibility
That the procurement strategy is available to all staff via the intranet.	<p><u>Best Practice</u> All policies and procedures should be available to all staff and to the public where appropriate.</p> <p><u>Findings</u> The procurement strategy could be found on the Council's external website but not on the intranet.</p> <p><u>Risk</u> If the long term goals and objectives of the Council are not effectively communicated to staff this may result in duplication of work and sub-optimal achievement of short term goals.</p>	Deputy Director, Contracts and Procurement.
<b>Management Response</b>		<b>Implementation Date</b>
Recommendation is <b>Agreed</b>		31 <sup>st</sup> March 2009
<b>Follow-Up Observations</b>		
The intention is to bring all arrangements together with South Oxfordshire, i.e. procedures, constitution, approved lists etc and with changes to responsibilities and services reviews. This will not occur until November/December.		<b>Not Implemented</b>  <b>Revised Implementation Date: December 2009</b>

## TENDER EXERCISES

### 3. Reminder E-mails for Post Room and Tender Officers

(Medium Risk)

Recommendation	Rationale	Responsibility
Democratic Services give consideration to sending reminder e-mails to the Post	<p><u>Best Practice</u> All post room are aware of the process for the receipt of tender envelopes, and all officers are aware of the requirement</p>	Head of Democratic Services.

<p>Room reminding them of the tender process, and to relevant officers reminding them of the need to communicate to applicants the correct procedure for labelling tender envelopes.</p>	<p>to communicate correct envelope labelling procedures to tender applicants.</p> <p><u>Findings</u> Internal Audit determined that tender envelopes being received are not always being processed correctly due to applicants not receiving correct guidance from the Council regarding envelope labelling.</p> <p><u>Risk</u> If envelopes are not labelled properly once they are received in the building, or new or inexperienced staff in the post room are not aware of the procedure, tenders may be lost, opened accidentally or wrongly delivered.</p>	
Management Response		Implementation Date
<p>Recommendation is <b>Agreed</b></p> <p>The sample envelope shown to the Head of Democratic Services after the completion of the audit was correctly marked with the date and time received and a number had been allocated indicating in which order the tender should be opened.</p> <p>However, the Head of Democratic Services did advise the Internal Auditor after the audit that on very rare occasions in the past officers seeking tenders had not instructed tenderers correctly, or tenderers had not complied with the requirements of marking envelopes clearly (i.e. as tender documents; the addressee and the deadline for receipt). Therefore, the post room staff had been unaware that a blank envelope contained a tender until it had been opened. In such instances the person opening the envelope has resealed it immediately and signed and dated the envelope as having been opened in error by them.</p> <p>Management Response and Implementation Date supplied by: Carole Nicholl, Head of Democratic Services</p>		<p>IMPLEMENTED - Reminder sent to post room staff reminding them of the tender process on 10.10.08</p> <p>IMPLEMENTED - Officers reminded of the need to communicate to tenderers the correct procedure for labelling tender envelopes – Team Brief dated 30.09.08</p>
Follow-Up Observations		
Implemented		Implemented

#### 4. Tender Envelopes and Tender Book

(Medium Risk)

Recommendation	Rationale	Responsibility
<p>a) Tender envelopes are labelled with the details of officers who have handled them when they are received by the Council.</p>	<p><u>Best Practice</u> Officers who handle tender envelopes should label the tender envelope with the time and date it was received, their name, department and position.</p> <p><u>Findings</u> From five sampled, one tender envelope had the time and date of</p>	<p>Head of Democratic Services.</p>

<p>b) Details of tender openings in the tender book should contain the name of each officer attending, the time of the opening and the contract value of each tender.</p>	<p>receipt recorded but provided no record of who had handled the envelope. From a review of the tender book, it was noted that although signatures were taken of those in attendance at the opening there were no printed names and job title. There was also no estimated value of each tender or time of opening for each of the selected tenders.</p> <p><u>Risk</u> If tender envelopes do not record the time and date of receipt in the Council, there is a risk that there is no record to show if a tender is eligible for consideration if there is a delay or the envelope is misplaced before it reaches Democratic Services. If inadequate details are recorded in the tender book, there is a risk that the Council cannot evidence that it followed a fair tender process if contested.</p>	
Management Response		Implementation Date
<p>a) Recommendation is <b>Not Agreed</b> Please see comments above. It has not been explained to the Head of Democratic Services satisfaction why it is necessary for the tender envelope to be signed by every officer who has handled it. It is believed that this places an unnecessary task for no purpose and that there has never been an issue regarding this and therefore the requirement to introduce this measure is unfounded. When an envelope is opened in error, then of course whoever has opened it, signs and dates it. But to ask everyone who handles an envelope to sign it is pointless. Potentially several members of staff might need to sign it: - staff in the LSP who receive it; the post room staff who collect it; another post room staff who sorts it; another member of staff who brings the envelope upstairs; the Democratic Services Officer who puts it in the locked cupboard; the DSO who takes it out of the cupboard to the opening session.</p> <p>b) Recommendation is <b>Agreed</b> At the tender openings the signature of each officer present and the contract value of each tender are already recorded. Whilst the purpose of recording the time of opening is unclear as tenders are always opened after the deadline time for receipt, this will be added. Furthermore, whilst each officer signs the tender book, they can also be asked to print their name and title.</p> <p>In terms of the tender value, it is assumed that the Auditor is referring to the anticipated cost of the scheme.</p> <p>Management Response and Implementation Date supplied by: Carole Nicholl, Head of Democratic Services</p>		<p>IMPLEMENTED – 10.10.08 Email sent to Deputy Directors asking them to notify the DSO's of the anticipated cost of any scheme so that this can be included in the tender book.</p>

Follow-Up Observations	
Implemented	Implemented

### 5. Review of Approved List of Suppliers

(Medium Risk)

Recommendation	Rationale	Responsibility
The Council's list of approved suppliers is reviewed in line with the constitution, and includes suppliers required for all council departments.	<p><u>Best Practice</u> There is an approved supplier list for the whole council which is reviewed in accordance with the frequency detailed in constitution (once every three years).</p> <p><u>Findings</u> The approved supplier list has not been reviewed in accordance with the Constitution, and the current list is not Council-wide and only applies to Property Services.</p> <p><u>Risk</u> If the approved supplier list is not reviewed regularly, it may not properly reflect the correct suppliers available to the Council for tenders, potentially leading to overpriced contracts. Also if the list contains suppliers that have not returned the Health and Safety questionnaire, then the council may be liable in an accident, if the precautions of the supplier have not been properly checked.</p>	Deputy Director, Contracts and Procurement.
Management Response		Implementation Date
<p>Recommendation is <b>Agreed</b> This is an action in the Procurement Strategy Action Plan but no resources currently available to carry out this task.</p> <p>Management Response and Implementation Date supplied by: Michael MacKay, Deputy Director - Contracts and Procurement</p>		31 <sup>st</sup> March 2009
Follow-Up Observations		
The intention is to bring all arrangements together with South Oxfordshire, i.e. procedures, constitution, approved lists etc and with changes to responsibilities and services reviews. This will not occur until November December.		<p><b>Not Implemented</b></p> <p><b>Revised Implementation Date: December 2009</b></p>