

Supplementary Paper

Contact Officer: Michael Flowers, Democratic Services Officer

Tel: 07895 213755

E-mail: Michael.Flowers@southandvale.gov.uk



Listening Learning Leading



FOR THE MEETING OF

Joint Audit and Governance Committee

First Floor Meeting Space, 135 Eastern Avenue, Milton Park, OX14 4SB

Tuesday 29 March 2022 at 6.30 pm

- 1 Internal audit plan - 2022/23 (Pages 2 - 8)
The schedule of auditable activity – 2022/23.

No.	SERVICE AREA	SERVICE TEAM	AUDIT TOPIC	INTERNAL AUDIT REPORTS				OFFICER REQUEST		INTERNAL AUDIT RISK SCORING					THREE YEAR AUDIT PLAN			
				COUNCIL	LAST AUDITED	SODC LAST AUDIT RATING	VWHD LAST AUDIT RATING	2022/23 YES/NO	2023/24 YES/NO	RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	2022/23	2023/24	2024/25
82	Policy & Programmes	Planning Policy	Community Led Planning	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
83	Policy & Programmes	Planning Policy	Transport Infrastructure	Joint	Not audited	No rating	No rating	No	No	3	1	3	2	3	16			
84	Policy & Programmes	Planning Policy	Oxon 2050	Joint	Not audited	No rating	No rating	No	No	3	1	3	2	3	16			
85	Policy & Programmes	Community Wellbeing	Health	Joint	Not audited	No rating	No rating	No	No	2	1	3	1	1	11			
86	Policy & Programmes	Community Wellbeing	Community Grants	Joint	2018/19	Satisfactory	Satisfactory	No	No	2	2	3	1	1	13		Yes	
87	Policy & Programmes	Community Wellbeing	Assets of Community Value	Joint	2019/20	Satisfactory	Satisfactory	No	No	2	1	2	2	1	11			
88	Policy & Programmes	Community Wellbeing	SODC Online Lottery	SODC	2018/19	Satisfactory	Satisfactory	No	No	2	2	2	1	1	12			Yes
89	Policy & Programmes	Community Wellbeing	Community Hub & Recovery	Joint	2021/22	Substantial	Substantial	No	No	2	2	3	2	2	15			
90	Policy & Programmes	Community Wellbeing	Arts Development	Joint	Not audited	No rating	No rating	No	Yes	1	1	2	1	1	8		Yes	
91	Policy & Programmes	Community Wellbeing	Garden Communities	Joint	Not audited	No rating	No rating	Yes	No	3	2	3	2	1	16	Yes		
92	Policy & Programmes	Community Wellbeing	Active Communities	Joint	Not audited	No rating	No rating	No	Yes	1	1	3	1	1	9		Yes	
93	Finance	Strategic Finance	Financial Accounting	Joint	Not audited	No rating	No rating	Yes	No	3	3	3	3	1	19	Yes		
94	Finance	Strategic Finance	Budgetary Control	Joint	2019/20	Satisfactory	Satisfactory	No	No	3	1	3	1	3	15		Yes	
95	Finance	Strategic Finance	Capital Management & Accounting	Joint	2021/22	Audit in progress	Audit in progress	Yes	No	3	2	2	1	2	15	Yes	Yes	Yes
96	Finance	Strategic Finance	Community Loans Scheme	SODC	2013/14	Full	Full	No	No	2	2	2	1	1	12		Yes	
97	Finance	Strategic Finance	Council Fees & Charges	Joint	2021/22	Satisfactory	Satisfactory	No	No	3	1	3	1	3	15			
98	Finance	Strategic Finance	Credit Card Usage	Joint	2017/18	Limited	Limited	No	No	2	3	1	1	1	13		Yes	
99	Finance	Strategic Finance	General Ledger	Joint	2021/22	Satisfactory	Satisfactory	Yes	No	3	3	2	1	3	18	Yes	Yes	Yes
100	Finance	Strategic Finance	Internal Recharges	Joint	2017/18	Satisfactory	Satisfactory	No	No	3	1	1	1	2	12		Yes	Yes
101	Finance	Strategic Finance	Leases	Joint	Not audited	No rating	No rating	Yes	No	3	2	1	1	1	13	Yes		
102	Finance	Strategic Finance	Payroll	Joint	2020/21	Limited	Limited	Yes	No	3	3	3	3	3	21	Yes	Yes	Yes
103	Finance	Strategic Finance	Petty Cash Procedures	Joint	2018/19	Limited	Limited	No	No	2	2	1	1	1	11			Yes
104	Finance	Strategic Finance	Petty Cash Spot Checks	Joint	2017/18	Full	Full	No	No	2	2	1	1	1	11			Yes
105	Finance	Strategic Finance	Receipt of Income Arrangements	Joint	2015/16	Full	Full	No	No	3	2	2	1	2	15		Yes	
106	Finance	Strategic Finance	Treasury Management	Joint	2021/22	Full	Full	Yes	No	3	3	3	1	2	18	Yes	Yes	Yes
107	Finance	Strategic Finance	S106/CIL	Joint	2021/22	Audit in progress	Audit in progress	No	No	3	2	3	2	2	17			
108	Finance	Revenues & Benefits	Business Grants	Joint	2021/22	Audit in progress	Audit in progress	No	No	2	3	3	2	2	17			
109	Finance	Revenues & Benefits	Council Tax	Joint	2021/22	Audit in progress	Audit in progress	Yes	No	3	3	3	2	2	19	Yes	Yes	Yes
110	Finance	Revenues & Benefits	Council Tax Rebate	Joint	Not audited	No rating	No rating	Yes	No	2	3	3	2	2	17	Yes		
111	Finance	Revenues & Benefits	Discretionary Fund	Joint	2021/22	Audit in progress	Audit in progress	Yes	No	2	3	3	2	2	17	Yes		
112	Finance	Revenues & Benefits	Housing Benefits & Council Tax Reduction Scheme	Joint	2021/22	Audit in progress	Audit in progress	Yes	No	3	3	3	2	2	19	Yes	Yes	Yes
113	Finance	Revenues & Benefits	National Non Domestic Rates (NNDR)	Joint	2021/22	Audit in progress	Audit in progress	Yes	No	3	3	3	2	2	19	Yes	Yes	Yes
114	Finance	Exchequer & Procurement	Accounts Payable	Joint	2021/22	Satisfactory	Satisfactory	Yes	No	3	3	3	2	2	19	Yes	Yes	Yes
115	Finance	Exchequer & Procurement	Accounts Receivable	Joint	2021/22	Full	Full	Yes	No	3	3	2	2	2	18	Yes	Yes	Yes
116	Finance	Exchequer & Procurement	Bank Contract & Arrangements	Joint	2014/15	Full	Full	No	No	2	1	1	2	3	12			Yes
117	Finance	Exchequer & Procurement	Cashiering	Joint	Not audited	No rating	No rating	No	No	3	3	3	2	1	18			
118	Finance	Exchequer & Procurement	Cash Office	Joint	2021/22	Limited	Limited	No	No	3	3	2	2	2	17			
119	Finance	Exchequer & Procurement	Contract Management	Joint	2021/22	Satisfactory	Satisfactory	No	No	3	2	3	2	3	18		Yes	
120	Finance	Exchequer & Procurement	Procurement	Joint	2019/20	Satisfactory	Satisfactory	No	No	3	3	2	2	3	19		Yes	
121	Corporate Services	Communications & Engagement	Communications	Joint	Not audited	No rating	No rating	No	No	1	1	3	1	2	10			
122	Corporate Services	Communications & Engagement	Community Engagement	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
123	Corporate Services	Communications & Engagement	Marketing	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
124	Corporate Services	Communications & Engagement	Corporate Consultations	Joint	2015/16	Substantial	Substantial	Yes	No	1	1	3	1	2	10	Yes		
125	Corporate Services	Customer Services	Customer Services	Joint	Not audited	No rating	No rating	No	Yes	1	1	2	1	1	8		Yes	
126	Corporate Services	Customer Services	Complaints	Joint	2016/17	Satisfactory	Satisfactory	No	No	1	1	3	1	2	10		Yes	
127	Corporate Services	People & Culture	HR Advisory (incl. performance, grievance, absence)	Joint	2018/19	Limited	Limited	Yes	No	2	1	2	2	2	12	Yes		
128	Corporate Services	People & Culture	Recruitment & Selection (incl. DBS)	Joint	2015/16	Limited	Limited	No	No	2	2	2	2	2	14			Yes
129	Corporate Services	People & Culture	Learning & Development	Joint	2021/22	Audit in progress	Audit in progress	No	No	2	1	2	1	2	11			
130	Corporate Services	People & Culture	Gifts & Hospitality (officers)	Joint	2016/17	Substantial	Substantial	Yes	No	1	2	3	1	1	11	Yes		
131	Corporate Services	People & Culture	Payroll	Joint	2019/20	Limited	Limited	Yes	No	3	3	3	3	3	21	Yes	Yes	Yes
132	Corporate Services	People & Culture	Travel & Subsistence (expenses)	Joint	2020/21	Limited	Limited	No	No	2	3	2	1	1	14			
133	Corporate Services	People & Culture	Annual Leave (incl. annualised hours policy)	Joint	2020/21	Limited	Limited	No	No	2	2	2	1	1	13			
134	Corporate Services	People & Culture	Pension Administration	Joint	Not audited	No rating	No rating	No	No	3	2	2	2	1	15			
135	Corporate Services	People & Culture	5 Councils/Zellis	Joint	Not audited	No rating	No rating	No	No	2	1	3	2	3	14			
136	Corporate Services	People & Culture	HR Policy Framework	Joint	Not audited	No rating	No rating	No	No	1	1	2	2	2	10			
137	Corporate Services	People & Culture	Organisational Culture	Joint	Not audited	No rating	No rating	No	Yes	2	1	2	2	2	12		Yes	
138	Corporate Services	People & Culture	Diversity & Inclusion	Joint	2011/12	Satisfactory	Satisfactory	No	No	1	1	2	1	1	8		Yes	
139	Corporate Services	People & Culture	Health & Safety	Joint	2016/17	Satisfactory	Satisfactory	No	No	3	1	3	2	1	16	Yes		
140	Corporate Services	People & Culture	Lone Working	Joint	2019/20	Satisfactory	Satisfactory	Yes	No	2	1	3	2	3	14	Yes		
141	Corporate Services	IT Programmes	IT Strategy and Programmes	Joint	Not audited	No rating	No rating	No	No	3	1	3	2	3	16			
142	Corporate Services	IT Programmes	IT Operations (incl. IT helpdesk, asset mgmt, Active Directory)	Joint	2015/16	Satisfactory	Satisfactory	Yes	No	3	3	2	3	3	20	Yes		
143	Corporate Services	IT Programmes	Information Security (incl. Cyber Security)	Joint	2019/20	Limited	Limited	No	No	3	3	3	3	3	21	Yes		
144	Corporate Services	IT Programmes	Disaster Recovery	Joint	2013/14	Satisfactory	Satisfactory	No	No	2	1	3	1	3	13		Yes	
145	Corporate Services	IT Programmes	IT Development	Joint	Not audited	No rating	No rating	No	No	1	1	1	1	3	11			
146	Corporate Services	IT Programmes	Data Capture/Geographical Information Systems (GIS)	Joint	2008/09	Satisfactory	Satisfactory	No	No	1	1	3	1	1	7			Yes
147	Corporate Services	IT Programmes	Street Naming & Numbering	Joint	2018/19	Satisfactory	Satisfactory	No	No	1	1	2	1	1	8			Yes

No.	SERVICE AREA	SERVICE TEAM	AUDIT TOPIC	INTERNAL AUDIT REPORTS			OFFICER REQUEST		INTERNAL AUDIT RISK SCORING					THREE YEAR AUDIT PLAN				
				COUNCIL	LAST AUDITED	SODC LAST AUDIT RATING	VW HDC LAST AUDIT RATING	2022/23 YES/NO	2023/24 YES/NO	RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	2022/23	2023/24	2024/25
17	Legal & Democratic	Democratic Services	Whistleblowing	Joint	2014/15	Limited	Limited	No	No	1	3	2	1	1	12			Yes
18	Legal & Democratic	Democratic Services	Corporate Governance	Joint	2014/15	Full	Full	No	No	1	2	3	1	2	12		Yes	
31	Housing & Environment	Housing Delivery	Mobile Home Parks	Joint	2019/20	Satisfactory	Satisfactory	No	No	2	2	2	1	1	12		Yes	
32	Housing & Environment	Housing Needs	Housing Allocations	Joint	2012/13	Full	Full	Yes	No	1	2	3	2	1	12	Yes		
53	Development & Corporate Landlord	Technical Services	Tree Management & Inspections	Joint	2017/18	Satisfactory	Satisfactory	Yes	No	2	1	3	2	1	12	Yes		
57	Development & Corporate Landlord	Technical Services	Car Parks	Joint	2021/22	Satisfactory	Satisfactory	No	No	2	2	2	1	1	12			
88	Policy & Programmes	Community Wellbeing	SODC Online Lottery	SODC	2018/19	Satisfactory	Satisfactory	No	No	2	2	2	1	1	12			Yes
96	Finance	Strategic Finance	Community Loans Scheme	SODC	2013/14	Full	Full	No	No	2	2	2	1	1	12		Yes	
100	Finance	Strategic Finance	Internal Recharges	Joint	2017/18	Satisfactory	Satisfactory	No	No	3	1	1	1	2	12			Yes
116	Finance	Exchequer & Procurement	Bank Contract & Arrangements	Joint	2014/15	Full	Full	No	No	2	1	1	2	3	12			Yes
127	Corporate Services	People & Culture	HR Advisory (incl. performance, grievance, absence)	Joint	2018/19	Limited	Limited	Yes	No	2	1	2	2	2	12	Yes		
137	Corporate Services	People & Culture	Organisational Culture	Joint	Not audited	No rating	No rating	No	Yes	2	1	2	2	2	12		Yes	
14	Legal & Democratic	Legal Services	Land Charges	Joint	2021/22	Satisfactory	Satisfactory	No	No	2	1	3	1	1	11			
20	Legal & Democratic	Democratic Services	Gifts and Hospitality (councillors)	Joint	2016/17	Substantial	Substantial	Yes	No	1	2	3	1	1	11	Yes		
28	Housing & Environment	Housing Delivery	Housing Delivery	Joint	Not audited	No rating	No rating	No	No	1	1	3	2	2	11			
40	Housing & Environment	Environmental Services	Food Safety	Joint	2013/14	Satisfactory	Satisfactory	Yes	No	1	1	3	2	2	11	Yes		
64	Partnerships	Strategic Partnerships	Growth Board Support (Future Oxfordshire Partnership)	Joint	Not audited	No rating	No rating	No	No	2	1	2	1	2	11			
65	Partnerships	Future Partnerships	Housing & Growth Deal Delivery	Joint	Not audited	No rating	No rating	No	No	2	1	2	1	2	11			
75	Policy & Programmes	Insight & Policy	Corporate Plan (incl. Performance Management)	Joint	2016/17	Limited	Limited	No	No	2	1	2	1	2	11		Yes	
85	Policy & Programmes	Community Wellbeing	Health	Joint	Not audited	No rating	No rating	No	No	2	1	3	1	1	11			
87	Policy & Programmes	Community Wellbeing	Assets of Community Value	Joint	2019/20	Satisfactory	Satisfactory	No	No	2	1	2	2	1	11			
103	Finance	Strategic Finance	Petty Cash Procedures	Joint	2018/19	Limited	Limited	No	No	2	2	1	1	1	11			Yes
104	Finance	Strategic Finance	Petty Cash Spot Checks	Joint	2017/18	Full	Full	No	No	2	2	1	1	1	11			Yes
129	Corporate Services	People & Culture	Learning & Development	Joint	2021/22	Audit in progress	Audit in progress	No	No	2	1	2	1	2	11			
130	Corporate Services	People & Culture	Gifts & Hospitality (officers)	Joint	2016/17	Substantial	Substantial	Yes	No	1	2	3	1	1	11	Yes		
145	Corporate Services	IT Programmes	IT Development	Joint	Not audited	No rating	No rating	No	No	1	1	3	1	3	11			
26	Legal & Democratic	Licensing & Community Safety	CCTV Contract	Joint	2009/10	Satisfactory	Satisfactory	No	No	2	1	2	1	1	10			
27	Housing & Environment	Housing Delivery	Housing Strategy	Joint	Not audited	No rating	No rating	No	No	1	1	3	2	1	10			
33	Housing & Environment	Housing Needs	Temporary Accommodation	Joint	2014/15	Satisfactory	Limited	Yes	No	1	1	3	1	2	10	Yes		
36	Housing & Environment	Environmental Services	Environmental Protection	Joint	2016/17	Limited	Satisfactory	No	No	1	1	3	2	1	10			Yes
61	Development & Corporate Landlord	Economic Development	OxLEP Local Economic Input	Joint	Not audited	No rating	No rating	No	No	2	1	2	1	1	10			
63	Partnerships	Strategic Partnerships	OxLEP & Enterprise Zones	Joint	Not audited	No rating	No rating	No	No	2	1	2	1	1	10			
121	Corporate Services	Communications & Engagement	Communications	Joint	Not audited	No rating	No rating	No	No	1	1	3	1	2	10			
124	Corporate Services	Communications & Engagement	Corporate Consultations	Joint	2015/16	Substantial	Substantial	Yes	No	1	1	3	1	2	10	Yes		
126	Corporate Services	Customer Services	Complaints	Joint	2016/17	Satisfactory	Satisfactory	No	No	1	1	3	1	2	10		Yes	
136	Corporate Services	People & Culture	HR Policy Framework	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	2	10			
24	Legal & Democratic	Licensing & Community Safety	Community Safety	Joint	2010/11	Not known	Not known	No	No	1	1	3	1	1	9	Yes		
39	Housing & Environment	Environmental Services	Litter & Street Cleaning	Joint	Not audited	No rating	No rating	No	No	1	1	3	1	1	9			
56	Development & Corporate Landlord	Technical Services	Cemeteries	SODC	Not audited	No rating	No rating	No	No	1	1	2	1	2	9			
76	Policy & Programmes	Insight & Policy	External Funding	Joint	Not audited	No rating	No rating	No	No	2	1	1	1	1	9		Yes	
92	Policy & Programmes	Community Wellbeing	Active Communities	Joint	Not audited	No rating	No rating	No	Yes	1	1	3	1	1	9		Yes	
35	Housing & Environment	Housing Needs	Private Sector Housing	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
55	Development & Corporate Landlord	Technical Services	Engineering Services (Sewerage, Flooding, Drainage)	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
58	Development & Corporate Landlord	Technical Services	Moorings	VW HDC	2019/20	No rating	Satisfactory	No	No	1	1	2	1	1	8			
66	Partnerships	Future Partnerships	Arc	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
77	Policy & Programmes	Insight & Policy	External Consultations & Motions	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
81	Policy & Programmes	Planning Policy	Neighbourhood Planning	Joint	2015/16	Limited	Limited	No	No	1	1	2	1	1	8			
82	Policy & Programmes	Planning Policy	Community Led Planning	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
90	Policy & Programmes	Community Wellbeing	Arts Development	Joint	Not audited	No rating	No rating	No	Yes	1	1	2	1	1	8			Yes
122	Corporate Services	Communications & Engagement	Community Engagement	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
123	Corporate Services	Communications & Engagement	Marketing	Joint	Not audited	No rating	No rating	No	No	1	1	2	1	1	8			
125	Corporate Services	Customer Services	Customer Services	Joint	Not audited	No rating	No rating	No	Yes	1	1	2	1	1	8		Yes	
138	Corporate Services	People & Culture	Diversity & Inclusion	Joint	2011/12	Satisfactory	Satisfactory	No	No	1	1	2	1	1	8		Yes	
147	Corporate Services	IT Programmes	Street Naming & Numbering	Joint	2018/19	Satisfactory	Satisfactory	No	No	1	1	2	1	1	8			Yes
6	Planning	Planning Business	Registration DM	Joint	2019/20	Satisfactory	Satisfactory	No	No	1	1	1	1	1	7		Yes	
7	Planning	Planning Business	Footpaths	Joint	Not audited	No rating	No rating	No	No	1	1	1	1	1	7			
8	Planning	Planning Business	Planning Business Support	Joint	2019/20	Satisfactory	Satisfactory	No	No	1	1	1	1	1	7		Yes	
9	Planning	Planning Business	Urban Design	Joint	2019/20	Satisfactory	Satisfactory	No	No	1	1	1	1	1	7		Yes	
10	Planning	Planning Business	Trees	Joint	Not audited	No rating	No rating	No	No	1	1	1	1	1	7			
11	Planning	Planning Business	Landscape	Joint	2019/20	Satisfactory	Satisfactory	No	No	1	1	1	1	1	7		Yes	
12	Planning	Planning Business	Ecology	Joint	2019/20	Satisfactory	Satisfactory	No	No	1	1	1	1	1	7		Yes	
13	Planning	Planning Business	Conservation & Listed Buildings	Joint	2019/20	Satisfactory	Satisfactory	No	No	1	1	1	1	1	7		Yes	
60	Development & Corporate Landlord	Economic Development	Market Towns	Joint	Not audited	No rating	No rating	No	No	1	1	1	1	1	7			
74	Policy & Programmes	Insight & Policy	Insight, Policy, Influence	Joint	Not audited	No rating	No rating	No	No	1	1	1	1	1	7			
78	Policy & Programmes	Insight & Policy	Climate & Biodiversity	Joint	Not audited	No rating	No rating	No	No	1	1	1	1	1	7			
146	Corporate Services	IT Programmes	Data Capture/Geographical Information Systems (GIS)	Joint	2008/09	Satisfactory	Satisfactory	No	No	1	1	1	1	1	7			Yes

SAA Notes:

Heading	Description
Last audited	Audit year last reviewed
Last audit rating	Audit rating of most recent audit
Financial risk score (x2)*	Any risk which has a potential adverse financial consequence.
Fraud risk score (x2)*	The risk of a person/persons using deception to make a personal gain which has an impact on the organisation.
Reputational risk score	Risk of negative perception by the public and stakeholders.
Legal risk score	Risk of non-compliance to laws and regulations. Any financial consequence of such a breach is scored in the financial risk element.
Corporate risk score	Risk of operational disruption resulting from inadequate or failed internal processes, people and systems or from external events.
Risk score	Sum of all the risk scores, with a minimum score of 7 and a maximum score of 21
Key financial audit	Key financial audit, reviewed annually

** Financial and fraud risk has been weighted (x2), due to higher level of impact if risk materialised.*

Risk Definitions & Scoring	
Low Risk: 1	Consequences will not be severe and any associated losses relatively small.
Medium risk: 2	Significant impact to council operations and services.
High risk: 3	Major impact to council operations and services.

SODC Corporate Risks

The top eight risks for South Oxfordshire District Council are shown below:

SODC Top Eight Corporate Risks			Schedule of Auditable Activity (SAA)		Internal Audit Reports		Three Year Audit Plan		
Risk Ref	Description	Risk Score Gross/Net	SAA Ref	Audit Topic	Last Audited	Last Audit Rating	2022/23	2023/24	2024/25
49	Third party contractors BCP's and files back-ups are not fit for purpose	8/7	72	Business Continuity	2015/16	Limited	Yes		
64	IT Cybersecurity breach due to inadequate security protection of the council's external website	8/6	143	Information Security (incl. Cyber Security)	2019/20	Limited	Yes	Yes	Yes
2	IT Cybersecurity breach due to inadequate security protection of the Software as Service Non cloud application	8/6	143	Information Security (incl. Cyber Security)	2019/20	Limited	Yes	Yes	Yes
11	Failure to fulfil the Data Protection legislative requirements.	8/6	22	Data Protection/GDPR	2019/20	Satisfactory			Yes
9	Failing to have an effective health and safety management system in place.	8/6	139	Health & Safety	2016/17	Satisfactory	Yes		
58	IT and data security compromised due to remote working and naïve user behaviour	8/6	143	Information Security (incl. Cyber Security)	2019/20	Limited	Yes	Yes	Yes
23	Lack of informed and consistent decision making across the council	7/5	1 & 5	Applications (Major & Minor)	2019/20	Satisfactory		Yes	
			2	Enforcement	2019/20	Satisfactory		Yes	
			3	Appeals	2018/19	Satisfactory		Yes	
4	Failure to manage the security of all council owned assets including council offices	7/5	42	Asset Management Strategy	2021/22	Limited			Yes

VWHDC Corporate Risks

The top eight risks for Vale of White Horse District Council are shown below:

VWHDC Top Eight Corporate Risks			Schedule of Auditable Activity (SAA)		Internal Audit Reports		Three Year Audit Plan		
Risk Ref	Description	Risk Score Gross/Net	SAA Ref	Audit Topic	Last Audited	Last Audit Rating	2022/23	2023/24	2024/25
50	Third party contractors BCP's and files back-ups are not fit for purpose	8/7	72	Business Continuity	2015/16	Limited	Yes		
2	IT Cybersecurity breach due to inadequate security protection of the Software as Service Non cloud applications	8/6	143	Information Security (incl. Cyber Security)	2019/20	Limited	Yes	Yes	Yes
67	IT Cybersecurity breach due to inadequate security protection of the council's external website	8/6	143	Information Security (incl. Cyber Security)	2019/20	Limited	Yes	Yes	Yes
11	Failure to fulfil the Data Protection legislative requirements.	8/6	22	Data Protection/GDPR	2019/20	Satisfactory			Yes
9	Failing to have an effective health and safety management system in place.	8/6	139	Health & Safety	2016/17	Satisfactory	Yes		
62	IT and data security compromised due to remote working and naïve user behaviour	8/6	143	Information Security (incl. Cyber Security)	2019/20	Limited	Yes	Yes	Yes
4	Failure to manage the security of all council owned assets including council offices	7/5	42	Asset Management Strategy	2021/22	Limited			Yes