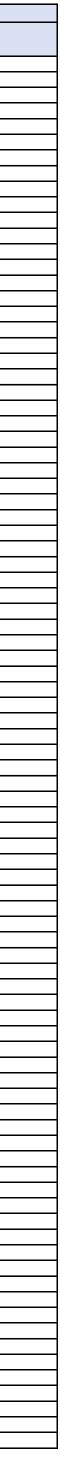
# Schedule of Auditable Activity (SAA) - by service

					IAL AUDIT REPOR		OFFICER REQUEST			NTERNAL AUDIT				INTERNAL AUDIT PLAN 2023/24
ERVICE AREA	SERVICE TEAM	AUDIT TOPIC		AUDITED		AUDIT RATING	YES/NO	FINANCIAL RISK I	FRAUD RISK (x2)	LRISK	LEGAL RISK	CORPORATE RISK		AUDII YES/NO AUDIT NAME
anning	Development - Large Sites	Major Applications	Joint	2019/20	Satisfactory	Satisfactory	No	2	2	3	1	2	14	
anning	Development - Large Sites	Enforcement	Joint	2019/20	Satisfactory	Satisfactory	No	2 2	2	3	1	3	15	No
anning	Development - Large Sites	Appeals		2018/19		Satisfactory	Yes	2 2	2	3	1	2	14	Yes Planning Appeals
nning	Development - Applications	Building Control / Registration		2016/17	Limited	Limited	No	2 2	2	3	1	2		No
nning	Development - Applications Planning Business	Minor/Other Applications Registration DM	Joint Joint	2019/20 2019/20	· · · · · · · · · · · · · · · · · · ·	Satisfactory Satisfactory	No	2	1	3	1	2	-	No No
ning	Planning Business	Footpaths		Not audited		No rating	No	1	1	1	1	1	7	No
ining	Planning Business	Planning Business Support	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1		No
nning	Planning Business	Urban Design		2019/20	, ,	Satisfactory	No	1	1	1	1	1	7	No
nning	Planning Business	Trees		Not audited	ş	No rating	No	1 '	1	1	1	1	_	No
nning	Planning Business Planning Business	Landscape Ecology		2019/20 2019/20		Satisfactory Satisfactory	No No	1	1	1	1	1	_	No No
inning Inning	Planning Business	Conservation & Listed Buildings		2019/20		Satisfactory	No	1	1	1	1	1	-	No
gal & Democratic	Legal Services	Land Charges	Joint	2021/22		Satisfactory	No	2 '	1	3	1	1	11	No
gal & Democratic	Legal Services	Legal (incl. RIPA)		2013/14	Full	Full	No	2	1	3	1	2	12	No
gal & Democratic	Democratic Services	Anti-Fraud & Corruption Policies		2014/15	Limited	Limited	No	1	3	2	1	1	12	No
al & Democratic al & Democratic	Democratic Services Democratic Services	Whistleblowing Corporate Governance	Joint Joint	2014/15 2014/15	Limited Full	Limited Full	No No		3	2	1	2		No No
al & Democratic	Democratic Services	Democratic Services				No rating	Yes	1	1	3	3	2	12	Yes Report Lifecycle Process
al & Democratic	Democratic Services	Elections & Elections Payments		2019/20	Limited	Limited	No	1 2	2	3	2	3	14	Yes Elections and Election Payments
gal & Democratic	Democratic Services	Gifts and Hospitality (councillors)	Joint	2022/23	Satisfactory	Satisfactory	No	1 2	2	3	1	1	11	No
gal & Democratic		n Information Governance (FOI, EIR, SAR)	Joint	2021/22	Full	Full	No	1	2	3	3	3	15	No
gal & Democratic	Information Governance & Data Protection Licensing & Community Safety		Joint Joint	2019/20 2017/18	Satisfactory Satisfactory	Satisfactory Satisfactory	No	3	2	3	3	2	18 17	No
gal & Democratic	Licensing & Community Safety	Licensing Community Safety		2017/18		Substantial	No No	1	<u> </u>	3	2	1		No
gal & Democratic	Licensing & Community Safety	Safeguarding		2022/23		Substantial	Yes	2	1	3	3	1		Yes Safeguarding
gal & Democratic	Licensing & Community Safety	CCTV Contract	Joint	2009/10	Satisfactory	Satisfactory	No	2 *	1	2	1	1	10	No
using & Environment	Housing Delivery	Housing Strategy	• • • • • •		ş	No rating	No	1	1	3	2	1	10	No
using & Environment using & Environment	Housing Delivery Housing Delivery	Housing Delivery			Ũ	No rating No rating	No		2	ა ვ	2	∠ 2	11 13	No No
using & Environment	Housing Delivery	Affordable Housing Community Led Housing	•••••	Not audited	0	No rating	No		2	3	2	2	13	No
using & Environment	Housing Delivery	Mobile Home Parks	Joint	2022/23	0	Audit in progress	No	2 2	2	2	1	1	10	No
using & Environment	Housing Needs	Housing Allocations	Joint	2022/23	,	Satisfactory	No	1 2	2	3	2	1	12	No
busing & Environment	Housing Needs	Temporary Accommodation	Joint	2022/23	Audit in progress		No	1	1	3	1	2	10	No
using & Environment using & Environment	Housing Needs Housing Needs	Disabled Facility Grants Private Sector Housing		2019/20 Not audited	Full No roting	Full No roting	No	2	1	2	1	2	13 •	No No
using & Environment	Environmental Services	Environmental Protection		2016/17		No rating Satisfactory	No No	1	1	2	2	1	o 10	No
using & Environment	Environmental Services	Waste Management & Recycling				Substantial	No	3	1	3	1	3	-	No
using & Environment	Environmental Services	Garden Waste	Joint	2021/22		Satisfactory	No	3	1	3	1	3	15	No
using & Environment	Environmental Services	Litter & Street Cleaning		Not audited	<b>v</b>	No rating	No	1 '	1	3	1	1	-	No
using & Environment velopment & Corporate Landlor	Environmental Services	Food Safety Strategic Property	Joint	2022/23 2021/22	Audit in progress Limited	Audit in progress Limited	No	1	1	3	2	2	11	No No
velopment & Corporate Landlor		Asset Management Strategy	Joint Joint	2021/22	Limited	Limited	No	2	2	3 3	3	3	17	No
velopment & Corporate Landlor		Development Initiatives	••••••			No rating	No	2 2	2	2	2	2		No
elopment & Corporate Landlor	d Strategic Property	Disposals Policy	Joint	2021/22	Full	Full	No	2 2	2	2	2	1	13	No
elopment & Corporate Landlor		Property Database	Joint	2021/22	Limited	Limited	No	2	1	2	2	3	13	No
velopment & Corporate Landlor		Operational & Non-Operational Estate Mgt Facilities	Joint	2016/17	Limited	Limited	No	3	2	3	1	2	16	No
velopment & Corporate Landlor velopment & Corporate Landlor		Leisure Centres	Joint Joint	2016/17 2015/16	Limited Satisfactory	Limited Satisfactory	No No	3 4	<u> </u>	3	2	2	16	Yes Workplace Premises
elopment & Corporate Landlor		Beacon	Vale	2017/18		Satisfactory	No	3	2	3	1	3	4 -	No
velopment & Corporate Landlor	d Property Assets	Cornerstone	South	2019/20	v	No rating	No	3 2	2	3	1	3	4 -	No
elopment & Corporate Landlor	d Property Assets	Property Assets		Not audited	v	No rating	No	2	1	2	2	2	12	No
velopment & Corporate Landlor		Community Centres Grounds & Parks Maintenance		Not audited	<b>v</b>	No rating	No	2	1	3	2	2	13	Yes Community Centres
velopment & Corporate Landlor velopment & Corporate Landlor		Tree Management & Inspections	Joint Joint	2022/23 2022/23		Audit in progress Audit in progress		3	2 1	3	2	<u> </u>	17	NO No
velopment & Corporate Landlor		Toilets	Joint	2022/23		No rating	No	2 2	2	2	2	2	14	No
velopment & Corporate Landlor	d Technical Services	Engineering Services (Sewerage, Flooding, Drainage)	• • • • •		ş	No rating	No	1	1	2	1	1	8	No
velopment & Corporate Landlor				Not audited		No rating	No	1	1	2	1	2	-	No
relopment & Corporate Landlor relopment & Corporate Landlor		Car Parks Moorings	Joint Vola	2021/22 2019/20	Satisfactory No rating	Satisfactory Satisfactory	No	2 2	1	2	1	1	12 8	No
velopment & Corporate Landlor		Economic Development	Vale Joint	2019/20 2021/22		Satisfactory	No No	2	2	2	1	2	8 1 <i>4</i>	No No
velopment & Corporate Landlor		Market Towns		Not audited		No rating	No	1	1	1	1	1	7	No
velopment & Corporate Landlor		OxLEP Local Economic Input		Not audited	U U	No rating	No	2	1	2	1	1	10	No
rtnerships	Strategic Partnerships	5C Partnerships Client		Not audited		No rating	No	2 2	2	2	2	2		No
rtnerships rtnerships	Strategic Partnerships	OxLEP & Enterprise Zones Growth Board Support (Future Oxfordshire Partnership)	••••	Not audited		No rating	No	2	1	2	1	1		No
rtnerships	Strategic Partnerships Future Partnerships	Housing & Growth Deal Delivery		Not audited Not audited	0	No rating No rating	No	2	1	2	1	2	11	No No
rtnerships	Future Partnerships	Arc		Not audited	v	No rating	No	1	1	2	1	1	8	No
rtnerships	Future Partnerships	5CP Transition & Renegotiation Programme		Not audited	<b>v</b>	No rating	No	2 2	2	2	2	2		No
licy & Programmes	Programmes & Assurance	Corporate Programmes (Corporate Delivery Framework)	Joint	2015/16	Limited	Limited	No	2	1	3	2	3	14	Yes Corporate Delivery Framework
icy & Programmes	Programmes & Assurance	Corporate Project Management	Joint	2015/16	Limited	Limited	No	2	1	3	2	3		No
icy & Programmes	Programmes & Assurance Programmes & Assurance	Corporate Plan (prev. Performance Management) Transformation	Joint Joint	2016/17 Not audited	Limited	Limited No rating	No	2	1	2	1	2	4.4	No
licy & Programmes	Programmes & Assurance	Risk Management		2018/19	Satisfactory	Satisfactory	No No	3	3	3	1	1	17	Yes Risk Management
licy & Programmes	Programmes & Assurance	Insurance	Joint	2018/19	Substantial	Substantial	No	3	2	3	3	2	18	Yes Insurance
icy & Programmes	Programmes & Assurance	Business Continuity		2022/23	Audit in progress	Audit in progress	No	3	2	3	1	3		No
icy & Programmes	Programmes & Assurance	Emergency Planning	Joint	2017/18		Satisfactory	No	2 ***	1	3	1	3	_	No
licy & Programmes licy & Programmes	Policy Policy	Insight, Policy, Influence External Funding		Not audited Not audited	-	No rating No rating	No		1	1		1	-	No No
licy & Programmes	Policy	External Consultations & Motions		Not audited		No rating	No No	1	· 1	2	<u> </u>	<u> </u>	8	No
licy & Programmes	Policy	Climate & Biodiversity		Not audited		No rating	No	1	1	_ 1	1	1	7	Yes South & Vale Climate Action
licy & Programmes	Policy	Local Plan	Joint	Not audited	No rating	No rating	No	3	1	3	2	3	16	No
icy & Programmes	Policy	S106/CIL Policy		2021/22	Substantial	Substantial	No	3 2	2	3	2	2		No
licy & Programmes	Policy	Neighbourhood Planning	Joint	2015/16		Limited	No	1	1	2	1	1	-	No
licy & Programmes licy & Programmes	Policy	Community Led Planning Transport Infrastructure		Not audited		No rating	No	1	1	2	1	1	8	No
licy & Programmes	Policy Policy	Oxon 2050		Not audited Not audited		No rating No rating	No	3	1 1	ა ვ	2	<u>ა</u> ვ	טו 16	No No
licy & Programmes	Community Wellbeing	Health		Not audited		No rating	No No	2	<u>.</u> 1	3	1	<u> </u>	11	No
licy & Programmes	Community Wellbeing	Community Grants				Satisfactory	No	12						No





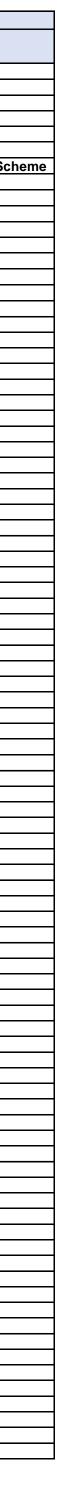
					AL AUDIT REPOR	-	OFFICER REQUEST			INTERNAL AUDIT					INTERNAL AUDIT PLAN 2023/24
. SERVICE AREA	SERVICE TEAM	AUDIT TOPIC	COUNCIL	AUDITED		VALE LAST AUDIT RATING	YES/NO		(x2)	L RISK	LEGAL RISK		RISK SCORE (MIN.7, MAX.21)		
	Community Wellbeing	Assets of Community Value			Satisfactory			(x2)				1		No.	
Policy & Programmes Policy & Programmes	Community Wellbeing	Online Lottery	Joint	2019/20 2018/19	Satisfactory	,	No No	2	2	2	2	1	12	No	
Policy & Programmes	Community Wellbeing	Community Hub & Recovery	Joint	2018/19	Substantial	,	No	2	2	2	2	2	12	No	+
Policy & Programmes	Community Wellbeing	Arts Strategy	Joint	Not audited	No rating	No rating	Yes	1	1	2	1	<u>2</u> 1	8	No	-
Policy & Programmes	Community Wellbeing	Garden Communities	Joint	2022/23	U U	Audit in progress		3	2	3	2	1	16	No	
Policy & Programmes	Community Wellbeing	Active Communities	Joint	2022/23		Audit in progress		1	1	3	1	1	9	No	
Finance	Strategic Finance	Financial Accounting	Joint	2022/23	Satisfactory		No	3	3	3	3	1	19	No	
Finance	Strategic Finance	Budgetary Control	Joint	2019/20	Satisfactory	,	No	3	1	3	1	3	15	No	-
Finance	Strategic Finance	Capital Management & Accounting	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	2	2	1	2	15	Yes	Capital Management and Accounting
Finance	Strategic Finance	Community Loans Scheme	South	2013/14	Full	Full	No	2	2	2	1	1	12	No	
Finance	Strategic Finance	Council Fees & Charges	Joint	2021/22	Satisfactory	Satisfactory	No	3	1	3	1	3	15	No	
Finance	Strategic Finance	Credit Card Usage	Joint	2017/18	Limited		No	2	3	1	1	1	13	Yes	Credit Card Usage
2 Finance	Strategic Finance	General Ledger	Joint	2022/23		Audit in progress	Yes	3	3	2	1	3	18	Yes	General Ledger
3 Finance	Strategic Finance	Internal Recharges	Joint	2017/18	Satisfactory		No	3	1	1	1	2	12	No	
1 Finance	Strategic Finance	Leases	Joint	2022/23	Satisfactory		No	3	2	1	1	1	13	No	
Finance	Strategic Finance	Payroll	Joint	2022/23	Substantial	Substantial	Yes	3	3	3	3	3	21	Yes	Payroll
Finance	Strategic Finance	Petty Cash Procedures	Joint	2018/19	Limited		No	2	2	1	1	1	11	No	
Finance	Strategic Finance	Petty Cash Spot Checks	Joint	2017/18	Full		No	2	2	1	1	1	11	No	
Finance	Strategic Finance	Treasury Management	Joint	2022/23		Audit in progress		3	3	3	1	2	18	Yes	Treasury Management
Finance	Strategic Finance	S106/CIL	Joint	2021/22	Substantial		No	3	2	3	2	2	17	No	
) Finance	Revenues & Benefits	Council Tax	Joint	2022/23	Satisfactory	Satisfactory	Yes	3	3	3	2	2	19	Yes	Council Tax
Finance	Revenues & Benefits	Discretionary Fund	Joint	2022/23		Audit in progress		2	3	3	2	2	17	No	
2 Finance	Revenues & Benefits	Central Government Support Schemes	Joint	Not audited	No rating		No	2	3	3	2	2	17	Yes	Central Government Support Schemes
B Policy & Programmes	Programmes & Assurance	Afghan Relocations & Assitance Policy (ARAP)	Joint	2022/23	Audit in progress	Audit in progress	No	2	1	3	2	2	13	No	
Finance	Revenues & Benefits	Housing Benefits & Council Tax Reduction Scheme	Joint	2022/23	Satisfactory	Satisfactory	Yes	3	3	3	2	2	19	Yes	Housing Benefits & Council Tax Reduction Scher
5 Finance	Revenues & Benefits	National Non Domestic Rates (NNDR)	Joint	2022/23	Satisfactory	Satisfactory	Yes	3	3	3	2	2	19	Yes	National Non Domestic Rates (NNDR)
Finance	Exchequer & Procurement	Accounts Payable	Joint	2022/23		Audit in progress		3	3	3	2	2	19	Yes	Accounts Payable
7 Finance	Exchequer & Procurement	Accounts Receivable	Joint	2022/23		Audit in progress		3	3	2	2	2	18	Yes	Accounts Receivable
Finance	Exchequer & Procurement	Bank Contract & Arrangements	Joint	2014/15	Full		No	2	1	1	2	3	12	No	
Finance	Exchequer & Procurement	Cash Management (prev. Cash Office and Cashiering)	Joint	2021/22	Satisfactory		No	3	3	2	1	1	16	Yes	Cash Management
) All services	All services	Contract Management	Joint	2021/22	Satisfactory		No	3	2	3	2	3	18	No	
Finance	Exchequer & Procurement	Procurement	Joint	2019/20	Satisfactory	,	No	3	3	2	2	3	19	Yes	Procurement
2 Corporate Services	Communications & Engagement	Communications	Joint			i të raang	No	1	1	3	1	2	10	No	
B Corporate Services	Communications & Engagement	Marketing Corporate Consultations	Joint	Not audited 2022/23	Satisfactory	¥	No	1	1	2	1	1	8	No	
Corporate Services	Communications & Engagement Customer Services	Customer Services	Joint				No	1	1	3	1	2	10	No	
6 Corporate Services 6 Corporate Services	Customer Services	Complaints	Joint Joint	2016/17	No rating Satisfactory	No rating Satisfactory	No Yes	1	1	2	1	ן ר	0	No	Complaints
Corporate Services	People & Culture	HR Advisory (incl. performance, grievance, absence)	Joint Joint	2016/17	Substantial		No	2	1	<u>。</u>	1	2	10	No	Complaints
Corporate Services	People & Culture	Recruitment & Selection (incl. DBS)	Joint	2022/23	Limited	Limited	No	2	2	2	2	2	12	No	Recruitment, Selection, and Onboarding
Corporate Services	People & Culture	Learning & Development	Joint	2015/16	Satisfactory	Satisfactory	Yes	2	 	2	2	2	14	No	
Corporate Services	People & Culture	Gifts & Hospitality (officers)	Joint	2021/22	Satisfactory	,	No	∠ 1	2	2	1	<u> </u>	11	No	+
Corporate Services	People & Culture	Payroll	Joint	2022/23	Substantial	Substantial	Noc	3	2	3	3	3	21	NO	HR Data Management
2 Corporate Services	People & Culture	Travel & Subsistence (expenses)	Joint	2022/23	Limited		No	2	<u> </u>	2	1	<u> </u>	14	Ves	Travel & Subsistence
Corporate Services	People & Culture	Annual Leave (incl. annualised hours policy)	Joint	2020/21	Limited		No	2	2	2	2	1	13	No	
4 Corporate Services	People & Culture	Pension Administration	Joint		No rating		No	3	2	2	2	1	15	No	
5 Corporate Services	People & Culture	5 Councils/Zellis	Joint		No rating	U U	No	2	1	3	2	3	14	No	
6 Corporate Services	People & Culture	HR Policy Framework	Joint	Not audited	<u> </u>	U U	No	1	1	2	2	2	10	No	
7 Corporate Services	People & Culture	Organisational Culture	Joint		No rating	U U	No	2	1	2	2	2	12	No	
Corporate Services	People & Culture	Diversity & Inclusion	Joint	2011/12	Satisfactory	Satisfactory	Ves	1	1	2	1	1	8	Ves	Diversity & Inclusion
Corporate Services	People & Culture	Health & Safety	Joint	2022/23	Limited	Limited	Yes	3	1	3	3	2	16	Yes	Workplace Premises
Corporate Services	People & Culture	Lone Working	Joint	2022/23	Limited		No	2	1	3	2	3	14	No	
Corporate Services	IT Programmes	IT Strategy and Programmes	Joint	Not audited			No	3	1	3	2	3	16	No	+
								ř	1	Ť	1	-			
<sup>2</sup> Corporate Services	IT Programmes	IT Operations (IT helpdesk, asset mgt, Active Directory)	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	3	3	2	3	20	Yes	IT Asset Management
	IT Programmes	Information Security (incl. Cyber Security)	Joint	2022/23	Limited		No	3	3	3	3	3	21	Yes	Information Security
			• • • • •				No	12	1	3	1	2	12	No	
B Corporate Services	¥	Disaster Recoverv	Joint	2022/23	Limited	Limited	INO	Z		5		3	13	IINO	
Corporate Services     Corporate Services	IT Programmes	Disaster Recovery	Joint Joint	2022/23 Not audited	Limited No rating			1	1	3	1	3	13	No No	
B Corporate Services	¥	Disaster Recovery IT Development Data Capture/Geographical Information Systems (GIS)	Joint Joint Joint		Limited No rating Satisfactory	No rating	No No	1	1	3	1	3 3 1	13 11 7	No No	





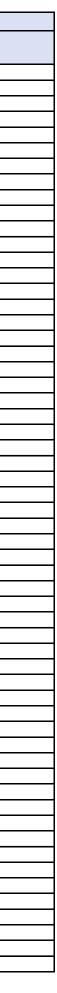
## Schedule of Auditable Activity (SAA) - by risk score

			0.0.111	LASI	NAL AUDIT REPOI	VALE LAST		FINANCIAL RISK				CORPORATE		AUDII	INTERNAL AUDIT PLAN 2023/24
o. SERVICE AREA	SERVICE TEAM Strategic Finance		COUNCIL		AUDIT RATING Substantial	AUDIT RATING Substantial	YES/NO	(x2)	(x2)	L RISK	LEGAL RISK	RISK (	MIN.7, MAX.21	) YES/NO	AUDIT NAME Payroll
Corporate Services	People & Culture		Joint Joint	2022/23 2022/23	Substantial	Substantial	Yes	3	3	3	3	3 2	21	Yes	HR Data Management
Corporate Services	IT Programmes	Information Security (incl. Cyber Security)	Joint	2022/23	Limited	Limited	No	3	3	3	3	3 2	21	Yes	Information Security
Corporate Services	IT Programmes	IT Operations (IT helpdesk, asset mgt, Active Directory) Financial Accounting	00111	2022/23	Audit in progress		Yes	3	3	3	2	3 2	20	Yes	IT Asset Management
Finance	Strategic Finance Revenues & Benefits		Joint Joint	2022/23 2022/23	Satisfactory Satisfactory	Satisfactory Satisfactory	NO	3	3	3	3 2	2	9	Yes	
Finance	Revenues & Benefits	Housing Benefits & Council Tax Reduction Scheme	•••	2022/23	Satisfactory	Satisfactory	Yes	3	3	3	2	2 1	9	Yes	Housing Benefits & Council Tax Reduction Scher National Non Domestic Rates (NNDR)
Finance	Revenues & Benefits	National Non Domestic Rates (NNDR)	Joint	2022/23	Satisfactory	Satisfactory	Yes	3	3	3	2	2 1	9	Yes	
Finance	Exchequer & Procurement		Joint	2022/23	Audit in progress		Yes	3	3	3	2	2 1	9	Yes	Accounts Payable
Finance	Exchequer & Procurement Information Governance & Data Protection		Joint Joint	2019/20 2019/20	Satisfactory Satisfactory	Satisfactory Satisfactory	No	3	3	2	2	3 1	<u>9</u> 8	Yes No	Procurement
Policy & Programmes	Programmes & Assurance	Insurance	Joint	2018/19	Substantial	Substantial	No	3	2	3	3	2 1	8	Yes	Insurance
3 Finance	Strategic Finance		Joint	2022/23	Audit in progress		Yes	3	3	2	1	3 1	8	Yes	General Ledger
	Strategic Finance		Joint	2022/23		Audit in progress	Yes	3	3	3	1	2 1	8	Yes	Treasury Management
5 Finance 6 All services	Exchequer & Procurement All services		Joint	2022/23 2021/22	Satisfactory	Audit in progress Satisfactory	Yes	3	3	2	2	2 1	8	Yes	Accounts Receivable
7 Development & Corporate Landlo	rd Strategic Property		Joint Joint	2021/22	Limited	Limited	NO	3	2	3	2	3 1	<u>o</u> 7	No No	
B Development & Corporate Landlo	rd Strategic Property	A sect Management Ctrate and	Joint	2021/22	Limited	Limited	No	2	2	3	3	3 1	7	No	
9 Development & Corporate Landlo	rd Property Assets	Beacon	Vale	2017/18	No rating	Satisfactory	No	3	2	3	1	3 1	7	No	
Development & Corporate Landlo Development & Corporate Landlo	rd Property Assets rd Technical Services		South	2019/20	Limited	No rating	No	3	2	3	1	3 1	7	No	
Policy & Programmes	Programmes & Assurance		Joint Joint	2022/23 2018/19	Audit in progress Satisfactory	Audit in progress Satisfactory	NO	3	2	3	2 1	1	7	No	Risk Management
3 Policy & Programmes	Programmes & Assurance	Business Continuity	Joint	2022/23	Audit in progress		No	3	2	3	1	3 1	7	No	Riok Managomont
4 Policy & Programmes	Policy		Joint	2021/22	Substantial	Substantial	No	3	2	3	2	2 1	7	No	
5 Finance	Strategic Finance		Joint	2021/22	Substantial	Substantial	No	3	2	3	2	2 1	7	No	
5 Finance 7 Finance	Revenues & Benefits Revenues & Benefits		Joint Joint	2022/23 Not audited	Audit in progress No rating	Audit in progress No rating	No	2	3	3	2	2 1	7	No	Central Government Support Schemes
B Development & Corporate Landlo	rd Property Assets		Joint	2016/17	Limited	Limited	No	3	2	3	1	2 1	6	No	
9 Development & Corporate Landlo	rd Property Assets		Joint	2016/17	Limited	Limited	No	3	2	3	1	2 1	6	Yes	Workplace Premises
D Policy & Programmes	Policy		Joint	Not audited	No rating	No rating	No	3	1	3	2	3 1	6	No	
Policy & Programmes Policy & Programmes	Policy Policy		Joint Joint	Not audited Not audited	No rating No rating	No rating No rating	No	3	1	3	2	3 1	6	No No	
3 Policy & Programmes	Community Wellbeing		Joint	2022/23	5	Audit in progress	No	3	2	3	2	1	6	No	
4 Finance	Exchequer & Procurement	Cash Management (prev. Cash Office and Cashiering)	Joint	2021/22	Satisfactory	Satisfactory	No	3	3	2	1	1 1	6		Cash Management
5 Corporate Services	People & Culture		Joint	2022/23	Limited	Limited	Yes	3	1	3	3	2 1	6	Yes	Workplace Premises
6 Corporate Services	IT Programmes		Joint	Not audited		No rating	No	3	1	3	2	3 1	6	No	
B Legal & Democratic	Development - Large Sites		Joint Joint	2019/20 2021/22	Satisfactory Full	Satisfactory Full	NO	1	2	<u>3</u>	3	3 1	5	No No	
9 Housing & Environment	Environmental Services	Waste Management & Recycling	Joint	2015/16	Substantial	Substantial	No	3	1	3	1	3 1	5	No	
D Housing & Environment	Environmental Services		Joint	2021/22	Satisfactory	Satisfactory	No	3	1	3	1	3 1	5	No	
1 Development & Corporate Landlo			Joint	2015/16	Satisfactory	Satisfactory	No	3	1	3	2	2 1	5	No	
2 Policy & Programmes 3 Finance	Community Wellbeing Strategic Finance		Joint Joint	2021/22 2019/20	Substantial Satisfactory	Substantial Satisfactory	No	2	2	<u>১</u> ব	2 1	2 1	5	No No	
Finance	Strategic Finance	Constal Management V Accounting	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	2	2	1	2 1	5	Yes	Capital Management and Accounting
5 Finance	Strategic Finance		Joint	2021/22	Satisfactory	Satisfactory	No	3	1	3	1	3 1	5	No	
6 Corporate Services	People & Culture		Joint	Not audited	No rating	No rating	No	3	2	2	2	1 1	5	No	
7 Planning 8 Planning	Development - Large Sites Development - Large Sites		Joint Joint	2019/20 2018/19	Satisfactory Satisfactory	Satisfactory Satisfactory	No	2	2	3	1	2 1	4 4	No	Planning Appeals
9 Planning	Development - Applications		Joint	2016/19	Limited	Limited	No	2	2	3	1	2 1	4	No	
0 Planning	Development - Applications	Minor/Other Applications	Joint	2019/20	Satisfactory	Satisfactory	No	2	2	3	1	2 1	4	No	
1 Legal & Democratic	Democratic Services		Joint	2019/20	Limited	Limited	No	1	2	3	2	3 1	4	Yes	Elections and Election Payments
2 Legal & Democratic 3 Development & Corporate Landlo	Licensing & Community Safety rd Strategic Property		Joint Joint	2017/18 Not audited	Satisfactory No rating	Satisfactory No rating	No	2	2	3	2	1	4 4	NO	
4 Development & Corporate Landlo			Joint	2020/21	No rating	No rating	No	2	2	2	2	2 1	4	No	
5 Development & Corporate Landlo	rd Economic Development		Joint	2021/22	Satisfactory	Satisfactory	No	2	2	3	1	2 1	4	No	
6 Partnerships	Strategic Partnerships		Joint	Not audited	No rating	No rating	No	2	2	2	2	2 1	4	No	
7 Partnerships 8 Policy & Programmes	Future Partnerships Programmes & Assurance	5CP Transition & Renegotiation Programme Corporate Programmes (Corporate Delivery Framework)	Joint Joint	Not audited 2015/16	No rating Limited	No rating Limited	No	2	2	2	2	2 1	4	No	Corporate Delivery Framework
9 Policy & Programmes	Programmes & Assurance		Joint	2015/16	Limited	Limited	No	2	1	3	2	3 1	-r 4	No	
Policy & Programmes	Programmes & Assurance	Transformation	Joint	Not audited	No rating	No rating	No	3	1	3	1	21	4	No	
1 Corporate Services	People & Culture		Joint	2015/16	Limited	Limited	Yes	2	2	2	2	2 1	4	Yes	Recruitment, Selection, and Onboarding
2 Corporate Services 3 Corporate Services	People & Culture People & Culture	Travel & Subsistence (expenses)	Joint Joint	2020/21 Not audited	Limited No rating	Limited No rating	No	2	3	2	1	1	4	Yes	Travel & Subsistence
4 Corporate Services	People & Culture People & Culture		Joint Joint	2022/23	Limited	Limited	No	2	1	3	2	3 1	4	No No	
5 Legal & Democratic	Licensing & Community Safety	Č.	Joint	2016/17	Substantial	Substantial	Yes	2	1	3	3	1 1	3	Yes	Safeguarding
6 Housing & Environment	Housing Delivery	Affordable Housing	Joint	Not audited	No rating	No rating	No	1	2	3	2	2 1	3	No	
7 Housing & Environment	Housing Delivery Housing Needs		Joint	Not audited	No rating	No rating	No	1	2	3	2	2 1	3	No	
B Housing & Environment Development & Corporate Landlo	rd Strategic Property	Dispessele Delieur	Joint Joint	2019/20 2021/22	Full	Full	NO	2	2	2	2	1	3	No No	
Development & Corporate Landlo			Joint	2021/22	Limited	Limited	No	2	1	2	2	3 1	3	No	
Development & Corporate Landlo	rd Property Assets	Community Centres	Joint	Not audited		No rating	No	2	1	3	2	2 1	3	Yes	Community Centres
Policy & Programmes	Programmes & Assurance		Joint	2017/18	Satisfactory	Satisfactory	No	2	1	3	1	3 1	3	No	
Policy & Programmes Finance	Community Wellbeing Strategic Finance		Joint Joint	2018/19 2017/18	Satisfactory Limited	Satisfactory Limited	No	2	2	3	1	1 1	3	No	Credit Card Usage
	Strategic Finance		Joint Joint	2017/18	Satisfactory	Satisfactory	No No	3	2	1	1		3	No	
Policy & Programmes	Programmes & Assurance	Afghan Relocations & Assitance Policy (ARAP)	Joint	2022/23	Audit in progress	Audit in progress	110	2	1	3	2	2 1	3	No	
Corporate Services	People & Culture	Annual Leave (incl. annualised hours policy)	Joint	2020/21	Limited	Limited	No	2	2	2	2	1 1	3	No	
Corporate Services	IT Programmes		Joint	2022/23	Limited	Limited	No	2	1	3	1	3 1	3	No	
Legal & Democratic Legal & Democratic	Legal Services Democratic Services		Joint Joint	2013/14 2014/15	Full Limited	Full Limited	No		3	ა 2	1	∠  1  1	2	No No	+
Legal & Democratic	Democratic Services		Joint	2014/15	Limited	Limited	No	1	3	2	1	1	2	No	
Legal & Democratic	Democratic Services	Corporate Governance	Joint	2014/15	Full	Full	No	1	2	3	1	21	2	No	
Legal & Democratic	Democratic Services	Democratic Services	Joint	Not audited		No rating	Yes	1	1	3	3	2 1	2	Yes	Report Lifecycle Process
4 Housing & Environment 5 Housing & Environment	Housing Delivery Housing Needs		Joint Joint	2022/23 2022/23	Audit in progress Satisfactory	Audit in progress Satisfactory	No	2	2	2	1	1	2	No	
6 Development & Corporate Landlo			Joint Joint	Not audited		No rating	No	2	<u>د</u> 1	2	2	2	2	No No	
7 Development & Corporate Landlo	rd Technical Services	Tree Management & Inspections	Joint	2022/23	Audit in progress	Audit in progress	No	2	1	3	2	11	2	No	
			Joint	2021/22	Satisfactory	Satisfactory	No	2	2	2	1	1 1	2	No	
B Development & Corporate Landlo Policy & Programmes	Community Wellbeing		Joint	2018/19	Satisfactory	Satisfactory	No							No	





					AL AUDIT REPOR		OFFICER REQUEST			TERNAL AUDIT					INTERNAL AUDIT PLAN 2023/24
No. SERVICE AREA	SERVICE TEAM		COUNCIL	LASI AUDITED	AUDIT RATING	AUDIT RATING	YES/NO	FINANCIAL RISK (x2)		L RISK	LEGAL RISK		RISK SCORE (MIN.7, MAX.21)		
	Strategic Finance	Community Loans Scheme	South	2013/14	Full	Full	No	2	2	2	1	1	12	No	
91 Finance	Strategic Finance	Internal Recharges	Joint	2017/18	Satisfactory	Satisfactory	No	3	1	1	1	2	12	No	+
92 Finance	Exchequer & Procurement	Bank Contract & Arrangements	Joint	2014/15	Full	Full	No	2	1	1	2	3	12	No	
93 Corporate Services	People & Culture	HR Advisory (incl. performance, grievance, absence)	Joint	2022/23	Substantial	Substantial	No	2	1	2	2	2	12	No	
94 Corporate Services	People & Culture	Organisational Culture	Joint	Not audited	No rating	No rating	No	2	1	2	2	2	12	No	
95 Legal & Democratic	Legal Services	Land Charges	Joint	2021/22	Satisfactory	Satisfactory	No	2	1	3	1	1	11	No	
96 Legal & Democratic	Democratic Services	Gifts and Hospitality (councillors)	Joint	2022/23	Satisfactory	Satisfactory	No	1	2	3	1	1	11	No	
97 Housing & Environment	Housing Delivery	Housing Delivery	Joint		No rating	No rating	No	1	1	3	2	2	11	No	
98 Housing & Environment	Environmental Services	Food Safety	Joint	2022/23	Audit in progress	Audit in progress	No	1	1	3	2	2	11	No	
99 Partnerships	Strategic Partnerships	Growth Board Support (Future Oxfordshire Partnership)	Joint		0	No rating	No	2	1	2	1	2	11	No	
100 Partnerships	Future Partnerships	Housing & Growth Deal Delivery	Joint		5	No rating	No	2	1	2	1	2	11	No	
101 Policy & Programmes	Programmes & Assurance	Corporate Plan (prev. Performance Management)	Joint	2016/17	Limited	Limited	No	2	1	2	1	2	11	No	
102 Policy & Programmes	Community Wellbeing	Health	Joint	Not audited	No rating	No rating	No	2	1	3	1	1	11	No	
103 Policy & Programmes	Community Wellbeing	Assets of Community Value	Joint	2019/20	Satisfactory	Satisfactory	No	2	1	2	2	1	11	No	
104 Finance	Strategic Finance	Petty Cash Procedures	Joint	2018/19	Limited	Limited	No	2	2	1	1	1	11	No	
105 Finance	Strategic Finance	Petty Cash Spot Checks	Joint	2017/18	Full	Full	No	2	2	1	1	1	11	No	4
106 Corporate Services	People & Culture	Learning & Development	Joint	2021/22	Satisfactory	Satisfactory	Yes	2	1	2	1	2	11	No	
107 Corporate Services	People & Culture	Gifts & Hospitality (officers)	Joint	2022/23	Satisfactory	Satisfactory	No	1	2	<u>ა</u>	1	1	11	No	
108 Corporate Services	IT Programmes	•	Joint	Not audited	No rating Satisfactory	No rating Satisfactory	No	1	1	3 2	1	3	10	No	
109 Legal & Democratic 110 Housing & Environment	Licensing & Community Safety Housing Delivery	CCTV Contract	Joint	2009/10 Not audited	No rating	No rating	No	1	1	2	2	1	10	No No	
111 Housing & Environment	Housing Delivery Housing Needs	Housing Strategy Temporary Accommodation	Joint Joint	2022/23	ě	Audit in progress	No	1	1	ა ვ	1	2	10	No	
112 Housing & Environment	Environmental Services	Environmental Protection	Joint	2022/23	Limited	Satisfactory	No	1	1	3	2	2	10	No	ł
	Economic Development	OxLEP Local Economic Input	Joint	Not audited	No rating	No rating	No	2	1	2	1	1	10	No	+
114 Partnerships	Strategic Partnerships	OxLEP & Enterprise Zones	Joint	Not audited	No rating	No rating	No	2	1	2	1	1	10	No	
115 Corporate Services	Communications & Engagement	Communications	Joint	Not audited	No rating	No rating	No	1	1	3	1	2	10	No	
116 Corporate Services	Communications & Engagement	Corporate Consultations	Joint	2022/23	Satisfactory	Satisfactory	No	1	1	3	1	2	10	No	
117 Corporate Services	Customer Services	Complaints	Joint	2016/17	Satisfactory	Satisfactory	Yes	1	1	3	1	2	10	Yes	Complaints
118 Corporate Services		HR Policy Framework	Joint	Not audited	No rating	No rating	No	1	1	2	2	2	10	No	
119 Legal & Democratic	Licensing & Community Safety	Community Safety	Joint	2022/23	Substantial	Substantial	No	1	1	3	1	1	9	No	
120 Housing & Environment	Environmental Services	Litter & Street Cleaning	Joint	Not audited	No rating	No rating	No	1	1	3	1	1	9	No	
	Technical Services	Cemetries	South	Not audited	No rating	No rating	No	1	1	2	1	2	9	No	
122 Policy & Programmes	Policy	External Funding	Joint	Not audited		No rating	No	2	1	1	1	1	9	No	
123 Policy & Programmes	Community Wellbeing	Active Communities	Joint	2022/23	Audit in progress	Audit in progress	No	1	1	3	1	1	9	No	
124 Housing & Environment	Housing Needs	Private Sector Housing	Joint	Not audited		No rating	No	1	1	2	1	1	8	No	
	Technical Services	Engineering Services (Sewerage, Flooding, Drainage)	Joint	Not audited	5	No rating	No	1	1	2	1	1	8	No	
	Technical Services	Moorings	Vale	2019/20	No rating	Satisfactory	No	1	1	2	1	1	8	No	
127 Partnerships	Future Partnerships		Joint	Not audited	0	No rating	No	1	1	2	1	1	8	No	
128 Policy & Programmes	Policy	External Consultations & Motions	Joint	Not audited		No rating	No	1	1	2	1	1	8	No	
129 Policy & Programmes	Policy	Neighbourhood Planning	Joint		Limited	Limited	No	1	1	2	1	1	8	No	4
130 Policy & Programmes		Community Led Planning	Joint	Not audited		No rating	No	1	1	2	1	1	8	No	
131 Policy & Programmes 132 Corporate Services	Community Wellbeing Communications & Engagement	Arts Strategy Marketing	Joint	Not audited Not audited		No rating	Tes No	1	1	2	1	1	0	No	
132 Corporate Services 133 Corporate Services	Communications & Engagement Customer Services	Customer Services	Joint	Not audited	J	No rating No rating	No No	1	1	2 2	1	1	0 8	No	
133 Corporate Services	People & Culture	Diversity & Inclusion	Joint Joint	2011/12	Satisfactory	Satisfactory	Voc	1	1	2	1	1	8	No	Diversity & Inclusion
135 Corporate Services	IT Programmes	Street Naming & Numbering	Joint	2011/12	Satisfactory	Satisfactory	No	1	1	2	1	1	8	No	
136 Planning	Planning Business	Registration DM	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	- 1	1	1	7	No	
137 Planning	Planning Business	Footpaths	Joint	Not audited	No rating	No rating	No	1	1	1	1	1	7	No	<u> </u>
138 Planning	Planning Business	Planning Business Support	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
139 Planning	Planning Business	Urban Design	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
140 Planning	Planning Business	Trees	Joint	Not audited		No rating	No	1	1	1	1	1	7	No	
141 Planning	Planning Business	Landscape	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
142 Planning	Planning Business	Ecology	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
	Planning Business	Conservation & Listed Buildings	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
144 Development & Corporate Landlord	Economic Development	Market Towns	Joint	Not audited		No rating	No	1	1	1	1	1	7	No	
145 Policy & Programmes	Policy	Insight, Policy, Influence	Joint	Not audited	5	No rating	No	1	1	1	1	1	7	No	
146 Policy & Programmes	Policy	Climate & Biodiversity	Joint	Not audited		No rating	No	1	1	1	1	1	7	Yes	South & Vale Climate Action
147 Corporate Services	IT Programmes	Data Capture/Geographical Information Systems (GIS)	Joint	2008/09	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	





## 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.							

#### South Corporate Risks

The top nine risks for South Oxfordshire District Council (South) are shown below:

		South Top Nine Corporate Risks		
No.	Risk Ref	Description	Risk Score Gross/Net	Internal Audit Response
1	49	Third party contractors BCP's and files back-ups are not fit for purpose	8/7	Business continuity audit performed in 2022/23, with rec on every quarter.
2	11	Failure to fulfil the Data Protection legislative requirements	8/6	Data protection audit performed in 2019/20, with recom- every quarter. Data protection is scheduled for review in 2024/25; how sooner than this will be reassessed during the mid year
3	9	Failing to have an effective health and safety management system in place.	8/6	End-to-end health & safety audit performed in 2022/23, reported on every quarter. Workplace premises audit scheduled for 2023/24.
4	58	IT and data security compromised due to remote working and naïve user behaviour	8/6	Information security audit performed in 2022/23, with rea on every quarter. Annual review of progress/updates scheduled for 2023/2
5	69 New Risk	Failure to respond to change in waste legislation (Environment Act 2021) may result in loss of council reputation and fines.	8/6	Garden waste audit performed in 2021/22, with recomm every quarter. Garden waste audit scheduled for 2024/25.
6	70 New Risk	Failure of waste service at end of current contract in June 2024 may result in poor service to residents and loss of reputation and potential fines	8/6	Garden waste audit performed in 2021/22, with recomm every quarter. Garden waste audit scheduled for 2024/25, with a focus arrangements.
7	72 New Risk	The Transformation programmes estimated efficiencies and savings are not achieved resulting in a negative impact on our council budgets, and service provision leading to loss of reputation.	8/6	Internal audit and risk manager holds regular meetings remain aware of associated risks and to identify where i
8	38	Failure to deliver a major election in accordance with our statutory requirements including the Election Act results in reputational damage and costs to re-run an election	8/5	Elections & Election Payments audit scheduled for 2023 management of the May elections.
9	71 New Risk	Failure to provide a full menu of leisure centre activities and reduced opening hours due to the economic crises and pressures on fuel costs to enable a leisure centre with pool to operate results in loss of reputation at a time when wellbeing is key corporate objective and poor customer service.	7/5	Leisure centres audit scheduled for 2024/25, with a focu arrangements. The need for an audit of this topic soone mid year review of the 2023/24 internal audit plan.

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#### ecommended actions followed up and reported

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owever, the need for an audit of this topic ar review of the 2023/24 internal audit plan.

3, with recommended actions followed up and

recommended actions followed up and reported 3/24.

mended actions followed up and reported on

mended actions followed up and reported on

us on open book contract management

s with the Transformation Manager and team to e internal audit assurance is required.

23/24 to provide assurance on the

cus on open book contract management ner than this will also be assessed during the Agenda Item 9

		Vale Top Nine Corporate Risks					
No.	Risk Ref	Description	Risk Score Gross/Net	Internal Audit Response			
1	50	Third party contractors BCP's and files back-ups are not fit for purpose	8/7	Business continuity audit performed in 2022/23, wi quarter.			
2	11	Failure to fulfil the Data Protection legislative requirements	8/6	Data protection audit performed in 2019/20, with re Data protection is scheduled for review in 2024/25 be reassessed during the mid year review of the 20			
3	9	Failing to have an effective health and safety management system in place.	8/6	End-to-end health & safety audit performed in 2022 every quarter. Workplace premises audit scheduled for 2023/24.			
4	62	IT and data security compromised due to remote working and naïve user behaviour	8/6	Information security audit performed in 2022/23, w quarter. Annual review of progress/updates scheduled for 2			
5	71 New Risk	Failure to respond to change in waste legislation (Environment Act 2021) may result in loss of council reputation and fines.	8/6	Garden waste audit performed in 2021/22, with rec Garden waste audit scheduled for 2024/25.			
6	72 New Risk	Failure of waste service at end of current contract in June 2024 may result in poor service to residents and loss of reputation and potential fines	8/6	Garden waste audit performed in 2021/22, with red Garden waste audit scheduled for 2024/25, with a			
7	74 New Risk	The Transformation programmes estimated efficiencies and savings are not achieved resulting in a negative impact on our council budgets, and service provision leading to loss of reputation.	8/6	Internal audit and risk manager holds regular meet of associated risks and to identify where internal a			
8	38	Failure to deliver a major election in accordance with our statutory requirements including the Election Act results in reputational damage and costs to re-run an election	8/5	Elections & Election Payments audit scheduled for elections.			
9		Failure to provide a full menu of leisure centre activities and reduced opening hours due to the economic crises and pressures on fuel costs to enable a leisure centre with pool to operate results in loss of reputation at a time when wellbeing is key corporate objective and poor customer service.	7/5	Leisure centres audit scheduled for 2024/25, with a need for an audit of this topic sooner than this will a internal audit plan.			

with recommended actions followed up and reported on every

recommended actions followed up and reported on every quarter. 25; however, the need for an audit of this topic sooner than this will 2023/24 internal audit plan.

22/23, with recommended actions followed up and reported on

with recommended actions followed up and reported on every

2023/24.

recommended actions followed up and reported on every quarter.

recommended actions followed up and reported on every quarter. a focus on open book contract management arrangements.

eetings with the Transformation Manager and team to remain aware audit assurance is required.

for 2023/24 to provide assurance on the management of the May

h a focus on open book contract management arrangements. The ill also be assessed during the mid year review of the 2023/24