

Schedule of Auditable Activity (SAA) - by service

No.	SERVICE AREA	SERVICE TEAM	AUDIT TOPIC	INTERNAL AUDIT REPORTS				INTERNAL AUDIT RISK SCORING					INTERNAL AUDIT PLAN 2024/25		
				COUNCIL	LAST AUDITED	ASSURANCE RATING	HofS REQUEST	FINANCIAL RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	AUDIT YES/NO	AUDIT / ADVISORY / KEY FINANCIAL
	Partnerships	Strategic Partnerships	5C Partnerships Client	Joint	Not audited	No rating	Yes	3	1	3	3	3	17	Yes	Audit - 5Cs Contract Exit - IT Programme
	Partnerships	Strategic Partnerships	Growth Board Support (Future Oxfordshire Partnership)	Joint	Not audited	No rating	No	2	1	2	1	2	11	No	
	Development & Corporate Landlord	Strategic Property	Strategic Property	Joint	2021/22	Limited	Yes	3	1	3	3	3	17	Yes	Audit - Contract Management
	Development & Corporate Landlord	Strategic Property	Asset Management Strategy	Joint	2021/22	Limited	No	2	2	3	3	3	17	No	
	Development & Corporate Landlord	Strategic Property	Development Initiatives	Joint	Not audited	No rating	No	2	2	2	2	2	14	No	
	Development & Corporate Landlord	Strategic Property	Disposals Policy	Joint	2021/22	Full	No	2	2	2	2	1	13	No	
	Development & Corporate Landlord	Strategic Property	Property Database	Joint	2021/22	Limited	No	2	1	2	2	3	13	No	
	Development & Corporate Landlord	Property Assets	Property Operations (Facilities)	Joint	2023/24	Reasonable	No	3	2	3	1	2	16	No	
	Development & Corporate Landlord	Property Assets	Leisure Centres	Joint	2015/16	Satisfactory	Yes	3	1	3	2	2	15	Yes	Audit - Contract Management
	Development & Corporate Landlord	Property Assets	Beacon	Vale	2017/18	No rating	Yes	3	2	3	1	3	17	Yes	Advisory - Arts Centres Action Plan Performance
	Development & Corporate Landlord	Property Assets	Cornerstone	South	2019/20	Limited	Yes	3	2	3	1	3	17	Yes	Advisory - Arts Centres Action Plan Performance
	Development & Corporate Landlord	Property Assets	Toilets	Joint	2020/21	No rating	No	2	2	2	2	2	14	No	
	Development & Corporate Landlord	Property Assets	Community Centres	Joint	2023/24	Audit in progress	No	2	1	3	2	2	13	No	
	Development & Corporate Landlord	Property Assets	Health & Safety (incl. Lone Working)	Joint	2022/23	Limited	Yes	3	1	3	3	2	16	No	
	Development & Corporate Landlord	Property Assets	Capital Projects	Joint	Not audited	No rating	Yes	3	1	3	2	3	16	Yes	Audit - Salix Grant Funding
	Development & Corporate Landlord	Technical Services	Grounds & Parks Maintenance	Joint	2022/23	Limited	No	3	2	3	2	2	17	No	
	Development & Corporate Landlord	Technical Services	Tree Management & Inspections	Joint	2022/23	Limited	No	2	1	3	2	1	12	No	
	Development & Corporate Landlord	Technical Services	Engineering Services (Sewerage, Flooding, Drainage)	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Development & Corporate Landlord	Technical Services	Cemeteries	South	Not audited	No rating	No	1	1	2	1	2	9	No	
	Development & Corporate Landlord	Technical Services	Car Parks	Joint	2021/22	Satisfactory	Yes	2	2	2	1	1	12	Yes	Audit - Contract Management
	Development & Corporate Landlord	Technical Services	Moorings	Vale	2019/20	No rating	No	1	1	2	1	1	8	No	
	Development & Corporate Landlord	Economic Development	Economic Development	Joint	2021/22	Satisfactory	No	2	2	3	1	2	14	No	
	Development & Corporate Landlord	Economic Development	Market Towns	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	
	Development & Corporate Landlord	Economic Development	Enterprise Zones	Joint	Not audited	No rating	No	2	1	2	1	1	10	No	
	Development & Corporate Landlord	Economic Development	Science Vale Brand	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Development & Corporate Landlord	Economic Development	OxLEP Partnership Lead & Local Economic Input	Joint	Not audited	No rating	Yes	2	1	2	1	1	10	Yes	Advisory - UKSPF and REPF Government Returns
	Planning	Development - Large Sites	Major Applications	Joint	2019/20	Satisfactory	No	3	2	3	2	3	18	Yes	Audit - Development Management
	Planning	Development - Large Sites	Enforcement	Joint	2019/20	Satisfactory	No	3	2	3	2	3	18	Yes	Audit - Development Management
	Planning	Development - Large Sites	Appeals	Joint	2023/24	Audit in progress	No	2	2	3	1	2	14	No	
	Planning	Development - Applications	Building Control / Registration	Joint	2016/17	Limited	Yes	2	2	3	2	2	15	Yes	Audit - Building Control
	Planning	Development - Applications	Minor/Other Applications	Joint	2019/20	Satisfactory	No	3	2	3	2	3	18	Yes	Audit - Development Management
	Planning	Planning Business	Registration DM	Joint	2019/20	Satisfactory	No	1	1	1	2	1	8	Yes	Audit - Development Management
	Planning	Planning Business	Footpaths	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	
	Planning	Planning Business	Planning Business Support	Joint	2019/20	Satisfactory	No	1	1	1	1	1	7	Yes	Audit - Development Management
	Planning	Planning Business	Urban Design	Joint	2019/20	Satisfactory	No	1	1	1	1	1	7	No	
	Planning	Planning Business	Trees	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	
	Planning	Planning Business	Landscape	Joint	2019/20	Satisfactory	No	1	1	1	1	1	7	No	
	Planning	Planning Business	Ecology	Joint	2019/20	Satisfactory	Yes	2	1	2	1	2	11	Yes	Advisory - Biodiversity Net Gain Government Returns
	Planning	Planning Business	Conservation & Listed Buildings	Joint	2019/20	Satisfactory	No	1	1	1	1	1	7	No	
	Housing & Environment	Housing Delivery	Housing Strategy	Joint	Not audited	No rating	Yes	3	2	3	2	3	18	Yes	Audit - Housing Compliance
	Housing & Environment	Housing Delivery	Housing Delivery	Joint	Not audited	No rating	No	1	1	3	2	2	11	No	
	Housing & Environment	Housing Delivery	Affordable Housing	Joint	Not audited	No rating	Yes	3	2	3	2	3	18	Yes	Audit - Housing Compliance
	Housing & Environment	Housing Delivery	Community Led Housing	Joint	Not audited	No rating	No	1	2	3	2	2	13	No	
	Housing & Environment	Housing Delivery	Mobile Home Parks	Joint	2022/23	Reasonable	No	2	2	2	1	1	12	No	
	Housing & Environment	Housing Needs	Housing Allocations	Joint	2022/23	Satisfactory	No	1	2	3	2	1	12	No	
	Housing & Environment	Housing Needs	Temporary Accommodation	Joint	2022/23	Reasonable	No	1	1	3	1	2	10	No	
	Housing & Environment	Housing Needs	Disabled Facility Grants	Joint	2019/20	Full	Yes	2	2	2	1	2	13	Yes	Audit - Disabled Facility Grants
	Housing & Environment	Housing Needs	Private Sector Housing	Joint	Not audited	No rating	No	1	1	3	1	1	9	No	
	Housing & Environment	Environmental Services	Environmental Protection	Joint	2016/17	Limited	No	1	1	3	2	1	10	No	
	Housing & Environment	Environmental Services	Waste Management & Recycling	Joint	2015/16	Substantial	Yes	3	1	3	3	3	17	Yes	Audit - Waste Open Book Contract Management Advisory - Waste Depot
	Housing & Environment	Environmental Services	Garden Waste	Joint	2021/22	Satisfactory	No	3	1	3	1	3	15	No	
	Housing & Environment	Environmental Services	Litter & Street Cleaning	Joint	Not audited	No rating	No	1	1	3	1	1	9	No	
	Housing & Environment	Environmental Services	Food Safety	Joint	2022/23	Substantial	No	1	1	3	2	2	11	No	
	Finance	Strategic Finance	Financial Accounting	Joint	2022/23	Satisfactory	Yes	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	Satisfactory	Yes	3	2	2	1	2	15	Yes	Audit - Capital Projects
	Finance	Strategic Finance	Community Loans Scheme	South	2013/14	Full	No	2	2	2	1	1	12	No	
	Finance	Strategic Finance	Council Fees & Charges	Joint	2021/22	Satisfactory	No	3	1	3	1	3	15	No	
	Finance	Strategic Finance	Credit Card Usage	Joint	2023/24	Reasonable	No	2	3	1	1	1	13	No	
	Finance	Strategic Finance	General Ledger	Joint	2023/24	Audit in progress	Yes	3	3	2	1	3	18	Yes	Key Financial - General Ledger
	Finance	Strategic Finance	Internal Recharges	Joint	2017/18	Satisfactory	No	3	1	1	1	2	12	No	
	Finance	Strategic Finance	Leases	Joint	2022/23	Satisfactory	No	3	2	1	1	1	13	No	
	Finance	Strategic Finance	Payroll	Joint	2023/24	Reasonable	Yes	3	3	3	3	3	21	Yes	Key Financial - 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	2023/24	Audit in progress	Yes	3	3	3	1	2	18	Yes	Key Financial - Treasury Management
	Finance	Strategic Finance	S106/CIL	Joint	2021/22	Substantial	Yes	3	2	3	2	2	17	Yes	Audit - S106 Developer Contributions
	Finance	Revenues & Benefits	Council Tax	Joint	2023/24	Reasonable	Yes	3	3	3	2	2	19	Yes	Key Financial - Council Tax
	Finance	Revenues & Benefits	Discretionary Fund	Joint	2022/23	Substantial	No	2	3	3	2	2	17	No	
	Finance	Revenues & Benefits	Central Government Support Schemes	Joint	Not audited	No rating	No	2	3	3	2	2	17	No	
	Finance	Revenues & Benefits	Housing Benefits & Council Tax Reduction Scheme	Joint	2023/24	Reasonable	Yes	3	3	3	2	2	19	Yes	Key Financial - HBCTRS
	Finance	Revenues & Benefits	National Non Domestic Rates (NNDR)	Joint	2023/24	Reasonable	Yes	3	3	3	2	2	19	Yes	Key Financial - NNDR
	Finance	Exchequer & Procurement	Accounts Payable	Joint	2023/24	Audit in progress	Yes	3	3	3	2	2	19	Yes	Key Financial - Accounts Payable
	Finance	Exchequer & Procurement	Accounts Receivable	Joint	2023/24	Audit in progress	Yes	3	3	2	2	2	18	Yes	Key Financial - 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	2023/24	Audit in progress	No	3	3	2	1	1	16	No	
	All services	All services	Contract Management	Joint	2021/22	Satisfactory	Yes	3	2	3	2	3	18	Yes	Audit - Contract Management
	Finance	Exchequer & Procurement	Procurement	Joint	2023/24	Audit in progress	No	3	3	2	2	3	19	No	
	Finance	Internal Audit & Risk	Risk Management	Joint	2023/24	Audit in progress	No	3	3	3	1	1	17	No	

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				COUNCIL	LAST AUDITED	ASSURANCE RATING		FINANCIAL RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	AUDIT YES/NO	AUDIT / ADVISORY / KEY FINANCIAL
	Finance	Internal Audit & Risk	Insurance	Joint	2023/24	Audit in progress	No	3	2	3	3	2	18	No	
	Legal & Democratic	Legal - Operational	Land Charges	Joint	2021/22	Satisfactory	No	2	1	3	1	1	11	No	
	Legal & Democratic	Legal - Operational	Legal Services - Contract & Property	Joint	2013/14	Full	No	2	1	3	1	2	12	No	
	Legal & Democratic	Legal - Governance	Legal Services - Planning & Litigation	Joint	2013/14	Full	No	2	1	3	1	2	12	No	
	Legal & Democratic	Legal - Governance	Information Governance (FOI, EIR, SAR)	Joint	2021/22	Full	No	1	2	3	3	3	15	No	
	Legal & Democratic	Legal - Governance	Data Protection/GDPR	Joint	2019/20	Satisfactory	No	3	2	3	3	2	18	No	
	Legal & Democratic	Legal - Governance	Anti-Fraud & Corruption Policies	Joint	2014/15	Limited	No	1	3	2	1	1	12	No	
	Legal & Democratic	Legal - Governance	Whistleblowing	Joint	2014/15	Limited	No	1	3	2	1	1	12	No	
	Legal & Democratic	Legal - Governance	Corporate Governance	Joint	2014/15	Full	No	1	2	3	1	2	12	No	
	Legal & Democratic	Democratic Services	Democratic Services	Joint	2023/24	Limited	No	1	1	3	3	2	12	No	
	Legal & Democratic	Democratic Services	Elections & Elections Payments	Joint	2023/24	Reasonable	No	1	2	3	2	3	14	No	
	Legal & Democratic	Democratic Services	Gifts and Hospitality	Joint	2022/23	Satisfactory	No	1	2	3	1	1	11	No	
	Legal & Democratic	Licensing & Community Safety	Licensing	Joint	2017/18	Satisfactory	No	2	2	3	2	1	14	No	
	Legal & Democratic	Licensing & Community Safety	Community Safety	Joint	2022/23	Substantial	No	1	1	3	1	1	9	No	
	Legal & Democratic	Licensing & Community Safety	Safeguarding	Joint	2016/17	Substantial	No	2	1	3	3	1	13	No	
	Legal & Democratic	Licensing & Community Safety	CCTV Contract	Joint	2009/10	Satisfactory	No	2	1	2	1	1	10	No	
	Corporate Services	Communications & Engagement	Communications	Joint	Not audited	No rating	No	1	1	3	1	2	10	No	
	Corporate Services	Communications & Engagement	Community Engagement	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Corporate Services	Communications & Engagement	Marketing	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Corporate Services	Communications & Engagement	Executive Support	Joint	2023/24	Limited	No	1	1	2	1	2	9	No	
	Corporate Services	Communications & Engagement	Corporate Consultations	Joint	2022/23	Satisfactory	No	1	1	3	1	2	10	No	
	Corporate Services	Customer Services	Customer Services	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Corporate Services	Customer Services	Complaints	Joint	2023/24	Audit in progress	No	1	1	3	1	2	10	No	
	Corporate Services	People & Culture	HR Advisory - performance, grievance, absence, policies	Joint	2022/23	Substantial	No	2	1	2	2	2	12	No	
	Corporate Services	People & Culture	Recruitment & Selection (incl. DBS)	Joint	2023/24	Audit in progress	No	2	2	2	2	2	14	No	
	Corporate Services	People & Culture	Learning & Development	Joint	2021/22	Satisfactory	No	2	1	2	1	2	11	No	
	Corporate Services	People & Culture	Payroll	Joint	2023/24	Reasonable	Yes	3	3	3	3	3	21	Yes	Key Financial - Payroll
	Corporate Services	People & Culture	HR Data Management	Joint	2023/24	Reasonable	No	2	2	2	2	2	14	No	
	Corporate Services	People & Culture	Travel & Subsistence (expenses)	Joint	2023/24	Audit in progress	No	2	3	2	1	1	14	No	
	Corporate Services	People & Culture	Annual Leave (incl. annualised hours policy)	Joint	2020/21	Limited	No	2	2	2	2	1	13	No	
	Corporate Services	People & Culture	Pension Administration	Joint	Not audited	No rating	No	3	2	2	2	1	15	No	
	Corporate Services	People & Culture	5 Councils/Zellis	Joint	Not audited	No rating	No	2	1	3	2	3	14	No	
	Corporate Services	People & Culture	Organisational Culture	Joint	Not audited	No rating	No	2	1	2	2	2	12	No	
	Corporate Services	People & Culture	Diversity & Inclusion	Joint	2011/12	Satisfactory	No	1	1	2	1	1	8	No	
	Corporate Services	IT Programmes	IT Strategy and Programmes	Joint	Not audited	No rating	No	3	1	3	3	3	17	Yes	Audit - 5Cs Contract Exit - IT Programme
	Corporate Services	IT Programmes	IT Operations (IT helpdesk, asset mgt, Active Directory)	Joint	2023/24	Audit in progress	No	3	3	3	2	3	20	No	
	Corporate Services	IT Programmes	IT Operations - Info Security & Disaster Recovery	Joint	2022/23	Limited	No	3	3	3	3	3	21	No	
	Corporate Services	IT Programmes	IT Development	Joint	Not audited	No rating	No	1	1	3	1	3	11	No	
	Corporate Services	IT Programmes	Data Capture/Geographical Information Systems (GIS)	Joint	2008/09	Satisfactory	No	1	1	1	1	1	7	No	
	Corporate Services	IT Programmes	Street Naming & Numbering	Joint	2018/19	Satisfactory	Yes	1	1	2	1	1	8	No	
	Policy & Programmes	Transformation Programme	Transformation	Joint	Not audited	No rating	Yes	3	1	3	1	3	15	Yes	Advisory - Transformation Programme Board
	Policy & Programmes	Programmes	Programmes (incl. Corporate Delivery Framework)	Joint	2015/16	Limited	Yes	3	1	3	2	3	16	Yes	Advisory - Idox Implementation
	Policy & Programmes	Programmes	Corporate Performance Reporting	Joint	2016/17	Limited	No	2	1	2	1	2	11	No	Audit - Migration Programme
	Policy & Programmes	Programmes	Emergency Planning & Business Continuity Management	Joint	2023/24	Audit in progress	No	3	2	3	1	3	17	No	
	Policy & Programmes	Policy	Insight, Policy, & Influence	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	
	Policy & Programmes	Policy	Corporate Plan	Joint	2016/17	Limited	No	2	1	2	1	2	11	No	
	Policy & Programmes	Policy	External Funding	Joint	Not audited	No rating	No	2	1	1	1	1	9	No	
	Policy & Programmes	Policy	External Consultations & Motions	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Policy & Programmes	Policy	Climate & Biodiversity Action	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	
	Policy & Programmes	Policy	Joint Local Plan	Joint	Not audited	No rating	No	3	1	3	2	3	16	No	
	Policy & Programmes	Policy	S106/CIL Policy	Joint	2021/22	Substantial	No	3	2	3	2	2	17	No	
	Policy & Programmes	Policy	Neighbourhood Planning	Joint	2015/16	Limited	No	1	1	2	1	1	8	No	
	Policy & Programmes	Policy	Community Led Planning	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Policy & Programmes	Policy	Transport Infrastructure	Joint	Not audited	No rating	No	3	1	3	2	3	16	No	
	Policy & Programmes	Community Wellbeing	Community Health	Joint	Not audited	No rating	No	2	1	3	1	1	11	No	
	Policy & Programmes	Community Wellbeing	Community Grants	Joint	2018/19	Satisfactory	No	2	2	3	1	1	13	No	
	Policy & Programmes	Community Wellbeing	Assets of Community Value	Joint	2019/20	Satisfactory	No	2	1	2	2	1	11	No	
	Policy & Programmes	Community Wellbeing	Online Lottery	Joint	2018/19	Satisfactory	No	2	2	2	1	1	12	No	
	Policy & Programmes	Community Wellbeing	Community Hub	Joint	2021/22	Substantial	No	2	2	3	2	2	15	No	
	Policy & Programmes	Community Wellbeing	Arts	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Policy & Programmes	Community Wellbeing	Garden Communities	Joint	2022/23	Reasonable	No	3	2	3	2	1	16	No	
	Policy & Programmes	Community Wellbeing	Active Communities	Joint	2022/23	Full	No	1	1	3	1	1	9	No	

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				COUNCIL	LAST AUDITED	ASSURANCE RATING	HoTS REQUEST	FINANCIAL RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	AUDIT YES/NO	AUDIT / ADVISORY / KEY FINANCIAL
	Finance	Strategic Finance	Payroll	Joint	2023/24	Reasonable	Yes	3	3	3	3	3	21	Yes	Key Financial - Payroll
	Corporate Services	People & Culture	Payroll	Joint	2023/24	Reasonable	Yes	3	3	3	3	3	21	Yes	Key Financial - Payroll
	Corporate Services	IT Programmes	IT Operations - Info Security & Disaster Recovery	Joint	2022/23	Limited	No	3	3	3	3	3	21	No	
	Corporate Services	IT Programmes	IT Operations (IT helpdesk, asset mgt, Active Directory)	Joint	2023/24	Audit in progress	No	3	3	3	2	3	20	No	
	Finance	Strategic Finance	Financial Accounting	Joint	2022/23	Satisfactory	Yes	3	3	3	3	1	19	No	
	Finance	Revenues & Benefits	Council Tax	Joint	2023/24	Reasonable	Yes	3	3	3	2	2	19	Yes	Key Financial - Council Tax
	Finance	Revenues & Benefits	Housing Benefits & Council Tax Reduction Scheme	Joint	2023/24	Reasonable	Yes	3	3	3	2	2	19	Yes	Key Financial - HBCTRS
	Finance	Revenues & Benefits	National Non Domestic Rates (NNDR)	Joint	2023/24	Reasonable	Yes	3	3	3	2	2	19	Yes	Key Financial - NNDR
	Finance	Exchequer & Procurement	Accounts Payable	Joint	2023/24	Audit in progress	Yes	3	3	3	2	2	19	Yes	Key Financial - Accounts Payable
	Finance	Exchequer & Procurement	Procurement	Joint	2023/24	Audit in progress	No	3	3	2	2	3	19	No	
	Planning	Development - Large Sites	Major Applications	Joint	2019/20	Satisfactory	No	3	2	3	2	3	18	Yes	Audit - Development Management
	Planning	Development - Large Sites	Enforcement	Joint	2019/20	Satisfactory	No	3	2	3	2	3	18	Yes	Audit - Development Management
	Planning	Development - Applications	Minor/Other Applications	Joint	2019/20	Satisfactory	No	3	2	3	2	3	18	Yes	Audit - Development Management
	Housing & Environment	Housing Delivery	Housing Strategy	Joint	Not audited	No rating	Yes	3	2	3	2	3	18	Yes	Audit - Housing Compliance
	Housing & Environment	Housing Delivery	Affordable Housing	Joint	Not audited	No rating	Yes	3	2	3	2	3	18	Yes	Audit - Housing Compliance
	Finance	Strategic Finance	General Ledger	Joint	2023/24	Audit in progress	Yes	3	3	2	1	3	18	Yes	Key Financial - General Ledger
	Finance	Strategic Finance	Treasury Management	Joint	2023/24	Audit in progress	Yes	3	3	3	1	2	18	Yes	Key Financial - Treasury Management
	Finance	Exchequer & Procurement	Accounts Receivable	Joint	2023/24	Audit in progress	Yes	3	3	2	2	2	18	Yes	Key Financial - Accounts Receivable
	All services	All services	Contract Management	Joint	2021/22	Satisfactory	Yes	3	2	3	2	3	18	Yes	Audit - Contract Management
	Finance	Internal Audit & Risk	Insurance	Joint	2023/24	Audit in progress	No	3	2	3	3	2	18	No	
	Legal & Democratic	Legal - Governance	Data Protection/GDPR	Joint	2019/20	Satisfactory	No	3	2	3	3	2	18	No	
	Partnerships	Strategic Partnerships	5C Partnerships Client	Joint	Not audited	No rating	Yes	3	1	3	3	3	17	Yes	Audit - 5Cs Contract Exit - IT Programme
	Development & Corporate Landlord	Strategic Property	Strategic Property	Joint	2021/22	Limited	Yes	3	1	3	3	3	17	Yes	Audit - Contract Management
	Development & Corporate Landlord	Strategic Property	Asset Management Strategy	Joint	2021/22	Limited	No	2	2	3	3	3	17	No	
	Development & Corporate Landlord	Property Assets	Beacon	Vale	2017/18	No rating	Yes	3	2	3	1	3	17	Yes	Advisory - Arts Centres Action Plan Performance
	Development & Corporate Landlord	Property Assets	Cornerstone	South	2019/20	Limited	Yes	3	2	3	1	3	17	Yes	Advisory - Arts Centres Action Plan Performance
	Development & Corporate Landlord	Technical Services	Grounds & Parks Maintenance	Joint	2022/23	Limited	No	3	2	3	2	2	17	No	
	Housing & Environment	Environmental Services	Waste Management & Recycling	Joint	2015/16	Substantial	Yes	3	1	3	3	3	17	Yes	Audit - Waste Open Book Contract Management
	Finance	Strategic Finance	S106/CIL	Joint	2021/22	Substantial	Yes	3	2	3	2	2	17	Yes	Audit - S106 Developer Contributions
	Finance	Revenues & Benefits	Discretionary Fund	Joint	2022/23	Substantial	No	2	3	3	2	2	17	No	
	Finance	Revenues & Benefits	Central Government Support Schemes	Joint	Not audited	No rating	No	2	3	3	2	2	17	No	
	Finance	Internal Audit & Risk	Risk Management	Joint	2023/24	Audit in progress	No	3	3	3	1	1	17	No	
	Corporate Services	IT Programmes	IT Strategy and Programmes	Joint	Not audited	No rating	No	3	1	3	3	3	17	Yes	Audit - 5Cs Contract Exit - IT Programme
	Policy & Programmes	Programmes	Emergency Planning & Business Continuity Management	Joint	2023/24	Audit in progress	No	3	2	3	1	3	17	No	
	Policy & Programmes	Policy	S106/CIL Policy	Joint	2021/22	Substantial	No	3	2	3	2	2	17	No	
	Development & Corporate Landlord	Property Assets	Property Operations (Facilities)	Joint	2023/24	Reasonable	No	3	2	3	1	2	16	No	
	Development & Corporate Landlord	Property Assets	Health & Safety (incl. Lone Working)	Joint	2022/23	Limited	Yes	3	1	3	3	2	16	No	
	Development & Corporate Landlord	Property Assets	Capital Projects	Joint	Not audited	No rating	Yes	3	1	3	2	3	16	Yes	Audit - Salix Grant Funding
	Finance	Exchequer & Procurement	Cash Management (prev. Cash Office and Cashiering)	Joint	2023/24	Audit in progress	No	3	3	2	1	1	16	No	
	Policy & Programmes	Programmes	Programmes (incl. Corporate Delivery Framework)	Joint	2015/16	Limited	Yes	3	1	3	2	3	16	Yes	Audit - Migration Programme
	Policy & Programmes	Policy	Joint Local Plan	Joint	Not audited	No rating	No	3	1	3	2	3	16	No	
	Policy & Programmes	Policy	Transport Infrastructure	Joint	Not audited	No rating	No	3	1	3	2	3	16	No	
	Policy & Programmes	Community Wellbeing	Garden Communities	Joint	2022/23	Reasonable	No	3	2	3	2	1	16	No	
	Development & Corporate Landlord	Property Assets	Leisure Centres	Joint	2015/16	Satisfactory	Yes	3	1	3	2	2	15	Yes	Audit - Contract Management
	Planning	Development - Applications	Building Control / Registration	Joint	2016/17	Limited	Yes	2	2	3	2	2	15	Yes	Audit - Building Control
	Housing & Environment	Environmental Services	Garden Waste	Joint	2021/22	Satisfactory	No	3	1	3	1	3	15	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	Satisfactory	Yes	3	2	2	1	2	15	Yes	Audit - Capital Projects
	Finance	Strategic Finance	Council Fees & Charges	Joint	2021/22	Satisfactory	No	3	1	3	1	3	15	No	
	Legal & Democratic	Legal - Governance	Information Governance (FOI, EIR, SAR)	Joint	2021/22	Full	No	1	2	3	3	3	15	No	
	Corporate Services	People & Culture	Pension Administration	Joint	Not audited	No rating	No	3	2	2	2	1	15	No	
	Policy & Programmes	Transformation Programme	Transformation	Joint	Not audited	No rating	Yes	3	1	3	1	3	15	Yes	Advisory - Transformation Programme Board
	Policy & Programmes	Community Wellbeing	Community Hub	Joint	2021/22	Substantial	No	2	2	3	2	2	15	No	Advisory - Idox Implementation
	Development & Corporate Landlord	Strategic Property	Development Initiatives	Joint	Not audited	No rating	No	2	2	2	2	2	14	No	
	Development & Corporate Landlord	Property Assets	Toilets	Joint	2020/21	No rating	No	2	2	2	2	2	14	No	
	Development & Corporate Landlord	Economic Development	Economic Development	Joint	2021/22	Satisfactory	No	2	2	3	1	2	14	No	
	Planning	Development - Large Sites	Appeals	Joint	2023/24	Audit in progress	No	2	2	3	1	2	14	No	
	Legal & Democratic	Democratic Services	Elections & Elections Payments	Joint	2023/24	Reasonable	No	1	2	3	2	3	14	No	
	Legal & Democratic	Licensing & Community Safety	Licensing	Joint	2017/18	Satisfactory	No	2	2	3	2	1	14	No	
	Corporate Services	People & Culture	Recruitment & Selection (incl. DBS)	Joint	2023/24	Audit in progress	No	2	2	2	2	2	14	No	
	Corporate Services	People & Culture	HR Data Management	Joint	2023/24	Reasonable	No	2	2	2	2	2	14	No	
	Corporate Services	People & Culture	Travel & Subsistence (expenses)	Joint	2023/24	Audit in progress	No	2	3	2	1	1	14	No	
	Corporate Services	People & Culture	5 Councils/Zellis	Joint	Not audited	No rating	No	2	1	3	2	3	14	No	
	Development & Corporate Landlord	Strategic Property	Disposals Policy	Joint	2021/22	Full	No	2	2	2	2	1	13	No	
	Development & Corporate Landlord	Strategic Property	Property Database	Joint	2021/22	Limited	No	2	1	2	2	3	13	No	
	Development & Corporate Landlord	Property Assets	Community Centres	Joint	2023/24	Audit in progress	No	2	1	3	2	2	13	No	
	Housing & Environment	Housing Delivery	Community Led Housing	Joint	Not audited	No rating	No	1	2	3	2	2	13	No	
	Housing & Environment	Housing Needs	Disabled Facility Grants	Joint	2019/20	Full	Yes	2	2	2	1	2	13	Yes	Audit - Disabled Facility Grants
	Finance	Strategic Finance	Credit Card Usage	Joint	2023/24	Reasonable	No	2	3	1	1	1	13	No	
	Finance	Strategic Finance	Leases	Joint	2022/23	Satisfactory	No	3	2	1	1	1	13	No	
	Legal & Democratic	Licensing & Community Safety	Safeguarding	Joint	2016/17	Substantial	No	2	1	3	3	1	13	No	
	Corporate Services	People & Culture	Annual Leave (incl. annualised hours policy)	Joint	2020/21	Limited	No	2	2	2	2	1	13	No	
	Policy & Programmes	Community Wellbeing	Community Grants	Joint	2018/19	Satisfactory	No	2	2	3	1	1	13	No	
	Development & Corporate Landlord	Technical Services	Tree Management & Inspections	Joint	2022/23	Limited	No	2	1	3	2	1	12	No	
	Development & Corporate Landlord	Technical Services	Car Parks	Joint	2021/22	Satisfactory	Yes	2	2	2	1	1	12	Yes	Audit - Contract Management
	Housing & Environment	Housing Delivery	Mobile Home Parks	Joint	2022/23	Reasonable	No	2	2	2	1	1	12	No	
	Housing & Environment	Housing Needs	Housing Allocations	Joint	2022/23	Satisfactory	No	1	2	3	2	1	12	No	
	Finance	Strategic Finance	Community Loans Scheme	South	2013/14	Full	No	2	2	2	1	1	12	No	
	Finance	Strategic Finance	Internal Recharges	Joint	2017/18	Satisfactory	No	3	1	1	1	2	12	No	

No.	SERVICE AREA	SERVICE TEAM	AUDIT TOPIC	INTERNAL AUDIT REPORTS				INTERNAL AUDIT RISK SCORING					INTERNAL AUDIT PLAN 2024/25		
				COUNCIL	LAST AUDITED	ASSURANCE RATING	Hofs REQUEST	FINANCIAL RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	AUDIT YES/NO	AUDIT / ADVISORY / KEY FINANCIAL
	Finance	Exchequer & Procurement	Bank Contract & Arrangements	Joint	2014/15	Full	No	2	1	1	2	3	12	No	
	Legal & Democratic	Legal - Operational	Legal Services - Contract & Property	Joint	2013/14	Full	No	2	1	3	1	2	12	No	
	Legal & Democratic	Legal - Governance	Legal Services - Planning & Litigation	Joint	2013/14	Full	No	2	1	3	1	2	12	No	
	Legal & Democratic	Legal - Governance	Anti-Fraud & Corruption Policies	Joint	2014/15	Limited	No	1	3	2	1	1	12	No	
	Legal & Democratic	Legal - Governance	Whistleblowing	Joint	2014/15	Limited	No	1	3	2	1	1	12	No	
	Legal & Democratic	Legal - Governance	Corporate Governance	Joint	2014/15	Full	No	1	2	3	1	2	12	No	
	Legal & Democratic	Democratic Services	Democratic Services	Joint	2023/24	Limited	No	1	1	3	3	2	12	No	
	Corporate Services	People & Culture	HR Advisory - performance, grievance, absence, policies	Joint	2022/23	Substantial	No	2	1	2	2	2	12	No	
	Corporate Services	People & Culture	Organisational Culture	Joint	Not audited	No rating	No	2	1	2	2	2	12	No	
	Policy & Programmes	Community Wellbeing	Online Lottery	Joint	2018/19	Satisfactory	No	2	2	2	1	1	12	No	
	Partnerships	Strategic Partnerships	Growth Board Support (Future Oxfordshire Partnership)	Joint	Not audited	No rating	No	2	1	2	1	2	11	No	
	Planning	Planning Business	Ecology	Joint	2019/20	Satisfactory	Yes	2	1	2	1	2	11	Yes	Advisory - Biodiversity Net Gain Government Returns
	Housing & Environment	Housing Delivery	Housing Delivery	Joint	Not audited	No rating	No	1	1	3	2	2	11	No	
	Housing & Environment	Environmental Services	Food Safety	Joint	2022/23	Substantial	No	1	1	3	2	2	11	No	
	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	
	Legal & Democratic	Legal - Operational	Land Charges	Joint	2021/22	Satisfactory	No	2	1	3	1	1	11	No	
	Legal & Democratic	Democratic Services	Gifts and Hospitality	Joint	2022/23	Satisfactory	No	1	2	3	1	1	11	No	
	Corporate Services	People & Culture	Learning & Development	Joint	2021/22	Satisfactory	No	2	1	2	1	2	11	No	
	Corporate Services	IT Programmes	IT Development	Joint	Not audited	No rating	No	1	1	3	1	3	11	No	
	Policy & Programmes	Programmes	Corporate Performance Reporting	Joint	2016/17	Limited	No	2	1	2	1	2	11	No	
	Policy & Programmes	Policy	Corporate Plan	Joint	2016/17	Limited	No	2	1	2	1	2	11	No	
	Policy & Programmes	Community Wellbeing	Community Health	Joint	Not audited	No rating	No	2	1	3	1	1	11	No	
	Policy & Programmes	Community Wellbeing	Assets of Community Value	Joint	2019/20	Satisfactory	No	2	1	2	2	1	11	No	
	Development & Corporate Landlord	Economic Development	Enterprise Zones	Joint	Not audited	No rating	No	2	1	2	1	1	10	No	
	Development & Corporate Landlord	Economic Development	OxLEP Partnership Lead & Local Economic Input	Joint	Not audited	No rating	Yes	2	1	2	1	1	10	Yes	Advisory - UKSPF and REPF Government Returns
	Housing & Environment	Housing Needs	Temporary Accommodation	Joint	2022/23	Reasonable	No	1	1	3	1	2	10	No	
	Housing & Environment	Environmental Services	Environmental Protection	Joint	2016/17	Limited	No	1	1	3	2	1	10	No	
	Legal & Democratic	Licensing & Community Safety	CCTV Contract	Joint	2009/10	Satisfactory	No	2	1	2	1	1	10	No	
	Corporate Services	Communications & Engagement	Communications	Joint	Not audited	No rating	No	1	1	3	1	2	10	No	
	Corporate Services	Communications & Engagement	Corporate Consultations	Joint	2022/23	Satisfactory	No	1	1	3	1	2	10	No	
	Corporate Services	Customer Services	Complaints	Joint	2023/24	Audit in progress	No	1	1	3	1	2	10	No	
	Development & Corporate Landlord	Technical Services	Cemeteries	South	Not audited	No rating	No	1	1	2	1	2	9	No	
	Housing & Environment	Housing Needs	Private Sector Housing	Joint	Not audited	No rating	No	1	1	3	1	1	9	No	
	Housing & Environment	Environmental Services	Litter & Street Cleaning	Joint	Not audited	No rating	No	1	1	3	1	1	9	No	
	Legal & Democratic	Licensing & Community Safety	Community Safety	Joint	2022/23	Substantial	No	1	1	3	1	1	9	No	
	Corporate Services	Communications & Engagement	Executive Support	Joint	2023/24	Limited	No	1	1	2	1	2	9	No	
	Policy & Programmes	Policy	External Funding	Joint	Not audited	No rating	No	2	1	1	1	1	9	No	
	Policy & Programmes	Community Wellbeing	Active Communities	Joint	2022/23	Full	No	1	1	3	1	1	9	No	
	Development & Corporate Landlord	Technical Services	Engineering Services (Sewerage, Flooding, Drainage)	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Development & Corporate Landlord	Technical Services	Moorings	Vale	2019/20	No rating	No	1	1	2	1	1	8	No	
	Development & Corporate Landlord	Economic Development	Science Vale Brand	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Planning	Planning Business	Registration DM	Joint	2019/20	Satisfactory	No	1	1	1	2	1	8	Yes	Audit - Development Management
	Corporate Services	Communications & Engagement	Community Engagement	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Corporate Services	Communications & Engagement	Marketing	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Corporate Services	Customer Services	Customer Services	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Corporate Services	People & Culture	Diversity & Inclusion	Joint	2011/12	Satisfactory	No	1	1	2	1	1	8	No	
	Corporate Services	IT Programmes	Street Naming & Numbering	Joint	2018/19	Satisfactory	Yes	1	1	2	1	1	8	No	
	Policy & Programmes	Policy	External Consultations & Motions	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Policy & Programmes	Policy	Neighbourhood Planning	Joint	2015/16	Limited	No	1	1	2	1	1	8	No	
	Policy & Programmes	Policy	Community Led Planning	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Policy & Programmes	Community Wellbeing	Arts	Joint	Not audited	No rating	No	1	1	2	1	1	8	No	
	Development & Corporate Landlord	Economic Development	Market Towns	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	
	Planning	Planning Business	Footpaths	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	
	Planning	Planning Business	Planning Business Support	Joint	2019/20	Satisfactory	No	1	1	1	1	1	7	Yes	Audit - Development Management
	Planning	Planning Business	Urban Design	Joint	2019/20	Satisfactory	No	1	1	1	1	1	7	No	
	Planning	Planning Business	Trees	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	
	Planning	Planning Business	Landscape	Joint	2019/20	Satisfactory	No	1	1	1	1	1	7	No	
	Planning	Planning Business	Conservation & Listed Buildings	Joint	2019/20	Satisfactory	No	1	1	1	1	1	7	No	
	Corporate Services	IT Programmes	Data Capture/Geographical Information Systems (GIS)	Joint	2008/09	Satisfactory	No	1	1	1	1	1	7	No	
	Policy & Programmes	Policy	Insight, Policy, & Influence	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	
	Policy & Programmes	Policy	Climate & Biodiversity Action	Joint	Not audited	No rating	No	1	1	1	1	1	7	No	

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.