

# Agenda



Listening Learning Leading



**Vale  
of White Horse**  
District Council

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Date: 17 March 2023

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## A MEETING OF THE

# Joint Audit and Governance Committee

WILL BE HELD ON TUESDAY 28 MARCH 2023 AT 6.30 PM

NORTHBOURNE ROOM, DIDCOT CIVIC HALL, BRITWELL ROAD, DIDCOT,  
OX11 7HN

### Members of the Committee:

South Oxfordshire District Council  
Mocky Khan (Co-Chair)  
Peter Dragonetti  
Jane Murphy  
George Levy

Vale of White Horse District Council  
Andy Foulsham (Co-Chair)  
Amos Duveen  
Simon Howell  
Mike Pighills

### Preferred Substitutes:

South Oxfordshire District Council  
David Bartholomew  
Sam Casey-Rerhaye  
Victoria Haval  
Alexandrine Kantor  
Axel Macdonald  
Jo Robb  
Alan Thompson  
Ian White  
Celia Wilson

Vale of White Horse District Council  
Nathan Boyd  
Andy Cooke  
Eric de la Harpe  
Alison Jenner  
Janet Shelley  
Elaine Ware

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Patrick Arran

Head of Legal and Democratic

## **1 Apologies for absence**

To record apologies for absence and the attendance of substitute members.

## **2 Minutes** (Pages 4 - 11)

To adopt and sign as a correct record the Joint Audit and Governance Committee minutes of the meeting held on 31 January 2023.

## **3 Declarations of interest**

To receive any declarations of disclosable pecuniary interests and any conflicts of interest in respect of items on the agenda for this meeting.

## **4 Urgent business and chair's announcements**

To receive notification of any matters which the chair determines should be considered as urgent business and the special circumstances which have made the matters urgent, and to receive any announcements from the chair.

## **5 Public participation**

To receive any questions or statements from members of the public that have registered to speak.

### **MONITORING REPORTS**

## **6 Internal audit management report - fourth quarter 2022/23** (Pages 12 - 15)

To receive the report from the Internal Audit Manager.

## **7 Internal audit activity report - fourth quarter 2022/23** (Pages 16 - 18)

To receive the report from the Internal Audit Manager.

## **8 Quarterly update on internal audit recommendations** (Pages 19 - 29)

To receive the report from the Internal Audit Manager.

## **9 Internal audit plan 2023/24** (Pages 30 - 46)

To receive the report from the Internal Audit Manager.

**10 Corporate risk review** (Pages 47 - 61)

To receive the report from the Risk and Insurance Team Leader.

**11 Work Programme** (Pages 62 - 65)

To review the committee work programme.



# Minutes



## OF A MEETING OF THE

# Joint Audit and Governance Committee

HELD ON TUESDAY 31 JANUARY 2023 AT 7.30 PM IN MEETING ROOM 1,  
ABBAY HOUSE, ABBAY CLOSE, ABINGDON, OX14 3JE

### Present in the meeting room

Members:

South Oxfordshire District Councillors: Mocky Khan (Co-Chair), Peter Dragonetti, and George Levy

Vale of White Horse District Councillors: Andy Foulsham (Co-Chair – in the chair), Amos Duveen, Nathan Boyd, and Mike Pighills

Officers: Darius Zarazel (Democratic Services Officer), Simon Hewings (Head of Finance), and Simon Turner (IT Manager)

### Remote attendance:

Officers: Jeremy Lloyd (Broadcasting Officer), Victoria Dorman-Smith (Internal Audit Manager), David Fairall (People and Culture Manager), Sally Truman (Customer Services Manager), Sarah James (Customer Services Team Leader), and John Tredrea (Internal Auditor)

Guests: Councillor Pieter-Paul Barker (South Oxfordshire District Council Cabinet Member for Finance and Property Assets), Andrew Crawford (Vale of White Horse District Council Cabinet Member for Finance and Corporate Assets), Debby Hallett (Vale of White Horse District Council Cabinet member for corporate services and transformation), Richard Tebbs (EY), Emma Hall (Capita Contract Director), and Bryan Webb (Capita)

## 47 Apologies for absence

Apologies for absence were received from Councillor Jane Murphy and Councillor Simon Howell, who was substituted by Councillor Nathan Boyd.

## 48 Minutes

**RESOLVED:** to approve the minutes of the meeting held on 15 November 2022 as a correct record and agree that the chair sign these as such.

## 49 Declarations of interest

There were no declarations of interest.

## **50 Urgent business and chair's announcements**

The chair welcomed everyone to the meeting, outlined the procedure to be followed and advised on emergency evacuation arrangements. There was no urgent business.

## **51 Public participation**

There was no public participation.

## **52 Treasury management mid-year monitoring report 2022/23**

The committee considered the treasury management mid-year monitoring report 2022/23 which was presented by the head of finance. This report detailed the council's treasury activities for the first six months of 2022/23, provided an update on the current economic climate, and looked ahead to treasury activities for the remainder of the year.

The head of finance also confirmed that, as depicted in the table in paragraph 14 of the report, forecast investment is likely to exceed budget expectations due to the interest rates rise as this was not foreseen when the budget was set. In addition, the head of finance confirmed that neither South Oxfordshire or the Vale of White Horse District Councils borrowed during the first half of the year, there was no borrowing forecast for the rest of the year, and that both councils remained within all prudential indicators and counter party limits.

Members then asked the head of finance about Thurrock Council, to whom both South and Vale District Councils had lent money to and had recently entered into economic difficulties. In response, the head of finance confirmed that, as Thurrock Council remained a government backed entity, he had been advised by the council's treasury management advisers that all councils are viewed as being on the same level of risk and so there was not expected to be any issues with the loans, as councils are required to honour all their financial commitments.

In addition, it was confirmed that the forward deal of lending previously agreed with Thurrock has been mutually agreed to be withdrawn. Overall, the head of finance confirmed that all of the owed maturities were received on time, and he anticipated no problems with future repayments.

The committee then asked about the difference between the current rate of interest charged on a loan from the money markets and from the Public Works Loan Board (PWLB) (the government agency that lends to local government bodies). In response, the head of finance clarified that the PWLB rates were linked to the governments gilt yields and not the Bank of England's base rate, as the money markets were. In practice this meant that the PWLB normally was the lowest rate local councils could borrow from. However, due to the recent increases in interest rates it could seem that a loan taken out before the rate increase with the PWLB was less competitive than one taken from the monkey markets. However, when interest rates fell again, the head of finance said that the loan may look might competitive again. It was emphasised however, that neither council has borrowed in

the past half year or was predicted to need to borrow from the remainder of the year.

Members also inquired about the councils' investments, primarily about the CCLA pooled property fund (who possess a wide portfolio of property in different areas and sectors) in which the head of finance confirmed to the committee that the councils had acted in accordance with the strategy at all times. It was emphasised however, that treasury management investments were separate from capital investments and therefore if the councils invested in a housing association that would be because it met the investment criteria as a suitable counterparty under the strategy and not due to its output or because it has some geographic link.

Overall, the committee was satisfied with the report and agreed to recommend that it be approved by cabinet and the council.

South Oxfordshire District Council **RESOLVED:** that the committee:

1. notes the treasury management mid-year monitoring report 2022/23.
2. is satisfied that the treasury activities are carried out in accordance with the treasury management strategy and policy.

And that they recommend that the cabinet:

3. consider the comments from the Joint Audit and Governance Committee and recommend that the council approve the report.

Vale of White Horse District Council **RESOLVED:** that the committee:

1. notes the treasury management mid-year monitoring report 2022/23.
2. is satisfied that the treasury activities are carried out in accordance with the treasury management strategy and policy.

And that they recommend that the cabinet:

3. consider the comments from the Joint Audit and Governance Committee and recommend that the council approve the report.

## **53 Treasury Management Strategy 2023/24**

The committee considered the treasury management strategy 2023/24 report which was presented by the head of finance. All councils needed to approve an annual treasury management strategy. This strategy included the parameters for the function, strategy for borrowing, and an annual investment strategy which included the criteria for investment and also the prudential indicators which demonstrated that capital investments were affordable and sustainable. The head of finance also confirmed that changes in this year's strategy were not as extensive as the ones implemented last year and reflected the operational experience in managing the council's portfolio.

Members asked the head of finance for clarification about the rationale for the increased counterparty limit proposed in the strategy. In response, the head of finance confirmed that the main reason for this was to better use AAA rated money market funds as they can be useful should the council receive significant forward

funding of central government grant schemes as occurred with the business grants in 2020. Overall, the head of finance believed that this change provided the councils the flexibility to better deal with these scenarios.

Members also inquired with the head of finance about the provision in the strategy for the relevant cabinet member for finance to be consulted on certain investment decisions. However, he clarified that this was explicitly about lending to foreign banks as the councils could lend to AAA rated foreign banks but would not do so unless consulting the Cabinet member for finance first.

Finally, members asked about how the treasury management strategy lined up with the corporate plan and the councils' priorities, such as on promoting renewable energy. In response, the head of finance clarified that, although rating agencies took climate impact into account, these decisions were not a purely treasury management decision and so were not considered in this policy.

Overall, the committee was satisfied with the strategy laid out in report and agreed it should be approved. In addition, members complimented the report writers on the report's accessibility and thoroughness.

South Oxfordshire District Council **RESOLVED**: to approve each of the following key elements of this report, and recommends these to Cabinet:

1. To approve the treasury management strategy 2023/24 set out in appendix A to this report;
2. To approve the prudential indicators and limits for 2023/24 to 2025/26 as set out in, appendix A.
3. To approve the annual investment strategy 2023/24 set out in appendix A, and the lending criteria detailed in table 6.

Vale of White Horse District Council **RESOLVED**: to approve each of the following key elements of this report, and recommends these to Cabinet:

1. To approve the treasury management strategy 2023/24 set out in appendix A to this report;
2. To approve the prudential indicators and limits for 2023/24 to 2025/26 as set out in, appendix A.
3. To approve the annual investment strategy 2023/24 set out in appendix A, and the lending criteria detailed in table 6.

## **54 Internal audit activity report - third quarter 2022/23**

The committee received and noted the internal audit activity report for the third quarter 2022/23 presented by the internal audit manager. The internal audit manager informed members that five audits had been completed this quarter, of which one received limited assurance, namely the information security review and was detailed in the papers, and that there had also been two follow-up reviews.

The internal auditor who conducted the information security review outlined the results for the committee. In summation, the review was conducted in June 2022 and found six high risk, three medium, and two low risk items with all the

recommendations outlined in the report being agreed by senior management and Capita representatives; of the six high risk, three were actions for the councils and three were for Capita.

Members then asked if there were incidences of breaches of security and in response the internal auditor said that in the sample reviewed, there was only one priority one action. It was confirmed that any other breaches were reported under the data protection review. The committee then asked about phishing and why this was not represented in the figures. The IT manager, Simon Turner, clarified this point by explaining that the council experienced a phishing attack in 2021 but that spam and phishing were not considered security breaches because no data left the organisation.

The committee also inquired about if cyber security would be audited externally. However, the head of finance confirmed that this would not fall under the remit of the external auditor unless cyber security would impact the financial statements, something also confirmed by the external auditor, Richard Tebbs. Further to this, the IT manager also made the committee aware that an annual vulnerability test was conducted by external experts and an assessment was produced from that. However, as this test was looking at network security, flaws and weakness it was not always reported as risk on the information security review as it was not always important to the wider councils.

Members also raised concerns about the method in which risks were populated in the risk matrix as it might give the impression that risks were very likely to occur when they were not. In response, the internal audit manager confirmed that the risk matrix was subjective and that they would take on this feedback.

Finally, the committee asked about the dates for management actions for critical items that had passed and if they were addressed, and the internal auditor that the team was awaiting supporting evidence to assess those points for completeness. In addition, the internal audit manager said that the risk team would then assess the risk profile.

**RESOLVED:** to note the internal audit activity report quarter three 2022/23.

## **55 Internal audit management report - third quarter 2022/23**

The committee received and noted the internal audit management report for the third quarter 2022/23 presented by the internal audit manager. In summary 11 audits were completed within the year, seven were in progress, and 14 were due to start in quarter four.

As members were satisfied with the report, and the actions contained within it, they thanked the internal audit manager and agreed to note the report.

**RESOLVED:** to note the Internal audit management report quarter three 2022/23.

## 56 Quarterly update on internal audit recommendations

The committee received and noted the quarterly update on internal audit recommendations presented by the internal audit manager. This item came to the committee as a result of a plan approved at the last committee meeting, on the 15 November 2022, to ensure that management actions had been effectively implemented for the internal audit.

The internal audit manager confirmed that work was done to review the recommendations that existed on the database and actively obtain updates from the appropriate action owners. In addition, she was confident that the table reflected all the recent organisational changes. As this was the first quarter the report was presented, the internal audit manager welcomed any feedback.

As members found the report to be clear, helpful, and well formatted, they agreed to note the report.

**RESOLVED:** that the committee note the Internal audit recommendations follow up quarter three 2022/23.

## 57 Health and safety report

The committee received and noted the health and safety report presented by Councillor Debby Hallett, the Vale of White Horse District Council cabinet member for corporate services and transformation, and the people and culture manager.

This report summarised that incident reporting had increased, and work continued to be underway to implement the health and safety management framework and associated policies, documentation, and training. In addition, Councillor Hallett confirmed that a job advertisement has been published for a second health and safety business partner who would add cover and resilience.

Members asked about the property damage that was indicated in the report and if it was a result of standard council operation or if it was through vandalism. In response, the people and culture manager informed members that this was likely caused by property damage in the council's buildings.

In addition, the committee asked about whether the increasing insourcing of services, such as grounds maintenance, had led to an increase in incidence reporting and the people and culture manager confirmed that this was the case. However, it was also emphasised that the insourcing had led to greater communication between health and safety team and the services themselves and incidence reporting had been actively encouraged.

Finally, members asked about the use of technology and Display Screen Equipment (DSE) and the people and culture manager responded that they were looking to bolster the existing DSE course with more information and make it more of a valuable resource for council employees.

Overall, the Committee thanked the officers for the clarity and accessibility of the report and agreed to note it.

**RESOLVED:** to note the progress on the actions originally outlined in the Health and Safety strategic review.

## **58 Annual complaints report - 2021/22**

The committee received and noted the annual complaints report for 2021/22 presented by presented by Councillor Debby Hallett, the Vale of White Horse District Council cabinet member for corporate services and transformation, along with the customer services manager and the customer services team leader.

The report was a review of formal complaints from 2021/22, updated since April 2022. Councillor Hallett informed the committee that all formal complaints, including stage one complaints, were now logged centrally, tracked by the customer services team, and published on the complaints section of the website. Although both councils saw a significant rise in stage one complaints, there was a reduction in complaints going to stage two. Councillor Hallett noted that this increase was mainly due complaints for finance due to the COVID backlog. The service standard was to respond to complaints within 15 working days, and the report indicated that this was mainly achieved but some finance and planning responses took longer due to their complex nature.

Councillor Hallett also brought to members attention a note by the Chief Executive who wanted to inform members that the finance complaints were almost always related to revenues and benefits operated by Capita, and the review of Capita's performance was dealt with by the Five Council's Partnership Joint Committee.

The committee was also informed about the interim results for 2022/23, which showed that complaints about finance had increased, mainly due to council tax reduction scheme, and work was underway to reduce the backlog; but that the housing and environment complaints had returned to normal levels.

Finally, Councillor Hallett discussed the role of the Local Government Ombudsman, who was a key part of the complaints process, fulfilling a formal independent statutory function, and was a service that the council was actively seeking to promote to complainants.

Members then asked about finance complaints and how they could be reduced. The customer services manager responded, saying that these complaints were mainly around benefits and council tax which had experienced an increase in customer contact related to a number of energy rebate and grant schemes, and that there were times where Capita struggled to deal with that increase. The head of finance also spoke to this increase noting that the Capita team dealt with that increase as well as the business and household grants which had strict government deadlines, all of which would have understandably affected their ability to deal with their ordinary work. However, he believed that in the second half of the year the backlog was reducing, and the councils were seeing less stage two complaints than in the first half of the year. In terms of Capita's performance, members also noted that

they had their own standards from which they need to meet, or face a financial penalty, but that this was beyond the scope of the complaints' report.

Members then asked about the reason behind the similar volume of complaints at stage two and those going to the Local Government Ombudsman. The customer services manager and team leader responded by clarifying that complainants can only go to the Ombudsman if they had been through the council's stage one and stage two complaints process and that it was the complainant's choice as to whether they seek an independent review through the Ombudsman.

Overall, members commented that they were happy with the level of complaints given the difficulties over the past year and also were satisfied that the majority of the complaints were being address at stage one. The committee thanked both the council team and Capita for their work in dealing with the numerous government grant schemes that they have had to administer. Finally, members were encouraged to make officers aware of complaints from residents as this helped the councils to understand what the residents were experiencing in order for them to be addressed and monitored.

**RESOLVED:** to note the formal complaints received in 2021-22 and performance in responding to complaints against timescales set out in the council's corporate Complaints Policy and Procedure.

## 59 Work Programme

The committee noted the committee's work programme and the democratic services officer informed the committee about the items that were schedule to come to the next committee meeting on 28 March 2023.

**RESOLVED:** to note the work programme.

The meeting closed at 9.04 pm

Chair

Date

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# Joint Audit and Governance Committee



## AGENDA ITEM

Report of Internal Audit and Risk Manager

Author: Victoria Dorman-Smith

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Vale cabinet member responsible: Councillor Andy Crawford

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To: Joint Audit and Governance Committee

DATE: 28 March 2023

## Internal audit management report quarter four 2022/23

Recommendation(s)

- (a) That members note the content of the report.

### Purpose of report

1. The purpose of this report is:
  - to report on management issues within internal audit.
  - to summarise the progress against the 2022/23 internal audit plan up to 16 March 2023: and
  - to summarise the priorities for quarter one 2023/24.
2. The contact officer for this report is Victoria Dorman-Smith, Internal Audit and Risk Manager for South Oxfordshire District Council (South) and Vale of White Horse District Council (Vale), telephone 07766 780835, email [victoria.dorman-smith@southandvale.gov.uk](mailto:victoria.dorman-smith@southandvale.gov.uk).

**Strategic objectives**

3. Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

**Background**

4. The Public Sector Internal Audit Standards (PSIAS) state that the head of internal audit should prepare a risk-based audit plan, which should outline the assignments to be carried out and the resource requirements to deliver the plan, for audit committee approval. The Joint Audit and Governance Committee approved the 2022/23 annual internal audit plan on 29 March 2022.
5. The PSIAS also states that the head of internal audit must periodically report on performance relative to the plan.

**Progress against the 2022/23 internal audit plan**

6. Progress against the approved internal audit plan for 2022/23 has been calculated for the year to date and is summarised in **appendix 1** attached. The status of planned, unplanned and follow up audit work is as follows:

Planned: Strategic, operational, and financial assurance and consultancy work known and approved by the joint audit and governance committee.

2022/23	Planned	Completed	Draft out	In progress / To commence	Deferred
<b>Total</b>	<b>34</b>	<b>11</b>	<b>3</b>	<b>15</b>	<b>4</b>
Joint	34	11	3	15	4
South	0	0	0	0	0
Vale	0	0	0	0	0

Unplanned: Unplanned project work based on agreed terms of reference with the internal audit manager (i.e., implementation of new systems) and responsive work issued and agreed by the section 151 officer, members, or senior management team (i.e., investigations).

Unplanned	Requested	To commence	In progress	Completed
<b>Total</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>
Joint	2	0	2	0
South	0	0	0	0
Vale	0	0	0	0

7. The priorities for quarter four are to:
  - Finalise remaining 2022/23 audit work:
  - Commence Q1 planned audit work in line with the 2023/24 audit plan.
  - Prepare annual internal audit report for 2022/23.

**Climate and ecological impact implications**

8. There are no direct climate or ecological implications arising from this report.

**Financial implications**

9. There are no financial implications attached to this report.

**Legal implications**

10. None.

**Risk implications**

11. Identification of risk is an integral part of all audits.

VICTORIA DORMAN-SMITH  
INTERNAL AUDIT AND RISK MANAGER

PROGRESS AGAINST PLANNED AUDITS 2022/23

APPENDIX 1

Audit Area	Status	Comments	Internal Audit Opinion	No. of Recs	High	No. Agreed	Medium	No. Agreed	Low	No. Agreed	Total Not Agreed
As at 16 March 2023											
<b>KEY FINANCIAL AUDITS</b>											
Accounts Payable (19) South Vale	In Progress										
Accounts Receivable (18) South Vale	Draft Out										
Capital Management & Accounting (15) South Vale	In Progress										
Council Tax (19) South Vale	In Progress										
General Ledger (18) South Vale	In Progress										
Housing Benefits & Council Tax Reduction Scheme (19) South Vale	In Progress										
National Non-Domestic Rates (NNDR) (19) South Vale	Completed		Satisfactory Satisfactory	6 6	0 0	0 0	4 4	4 4	2 2	2 2	6 6
Payroll (21) South Vale	Completed		Substantial Substantial	8 8	0 0	0 0	1 1	1 1	7 7	7 7	0 0
Treasury Management (18) South Vale	In Progress										
<b>PLANNED ASSURANCE AUDITS</b>											
Grounds & Parks Maintenance (incl. ROSPA, Tree Management & Inspections) (17) South Vale	In Progress										
Housing Allocations (12) South Vale	Completed		Satisfactory Satisfactory	9 9	0 0	0 0	2 2	2 2	7 7	7 7	0 0
Temporary Accommodation (10) South Vale	To Commence Q1	Start date delayed until after the elections, at the request of the service team.									
Food Safety (11) South Vale	In Progress										
Financial Accounting (19) South Vale	Draft Out										
Leases (13) South Vale	Completed		Satisfactory Satisfactory	6 6	0 0	0 0	2 2	2 2	4 4	4 4	6 6
Energy Rebate (17) South Vale	Completed		Full Full	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Discretionary Fund (17) South Vale	In Progress										
Gifts and Hospitality (Officers & Councillors) (11) South Vale	Completed		Satisfactory Satisfactory	4 4	0 0	0 0	4 4	4 4	0 0	0 0	4 4
Community Safety (9) South Vale	Completed		Substantial Substantial	7 7	0 0	0 0	1 1	1 1	1 1	1 1	2 2
Corporate Consultations (10) South Vale	Completed		Satisfactory Satisfactory	10 10	0 0	0 0	2 2	2 2	8 8	8 8	0 0
Grievance Policy (12) South Vale	Completed		Substantial Substantial	7 7	0 0	0 0	1 1	1 1	6 6	6 6	7 7
Health & Safety (incl. Lone Working) (16) South Vale	Draft Out										
Information Security (21) South Vale	Completed		Limited Limited	11 11	6 6	6 6	3 3	3 3	2 2	2 2	0 0
IT General Controls - Council Managed Systems (20) South Vale	In Progress										
Corporate Delivery Framework (14) South Vale	Deferred	Deferred until 2023/24. Awaiting outcome of an internal self-review.	Not applicable Not applicable								
Business Continuity (17) South Vale	In Progress										
Risk Management (17) South Vale	Deferred	Deferred until 2023/24. Awaiting outcome of internal review.	Not applicable Not applicable								
Garden Communities (16) South Vale	In Progress	Audit changed from consultancy to assurance review. Revised scope to provide assurance on the compliance of processes to policies and procedures.									
Active Communities (8) South Vale	In Progress	New audit added to Q4 to review management of programme/schedule of work, including allocation of funds.									
Mobile Home Parks (12) South Vale	In Progress	New audit added to Q4 to undertake a high-level review of MHP operations.									
Afghan Relocations & Assistance Program (ARAP) (13) South Vale	In Progress	New audit added to Q4 to undertake a review of the organisation's involvement and preparedness in the relocation of Afghan citizens.									
Cash Office (17) South Vale	Deferred	Deferred until 2023/24 when a review of cash management is scheduled.	Not applicable Not applicable								
<b>PLANNED CONSULTANCY AUDITS</b>											
Building Control (14) South Vale	Deferred	Audit deferred, pending requirements of new legislation (Building Safety Act 2022).	Not applicable Not applicable								
Ocella System Functionality (14) South Vale	Completed	No recommendations raised and no overall audit opinion. Internal audit provided critical friend support.	Not applicable Not applicable								
<b>JOINT PLANNED AUDIT TOTALS</b>	34			136	12	12	40	40	74	74	50
	Completed 11		Full 2								
	Draft Out 3		Substantial 6								
	In Progress 15		Satisfactory 10								
	To Commence Q1 1		Limited 2								
	Deferred 4		Not applicable 10								

# Joint Audit and Governance Committee



## AGENDA ITEM

Report of Internal Audit and Risk Manager

Author: Victoria Dorman-Smith

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Vale cabinet member responsible: Councillor Andy Crawford

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To: Joint Audit and Governance Committee

DATE: 28 March 2023

## Internal audit activity report quarter four 2022/23

### Recommendations

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

### Purpose of report

1. The purpose of this report is to summarise the outcomes of recent internal audit activity at both councils for the committee to consider. The committee is asked to review the report and the main issues arising and seek assurance that action will be/has been taken where necessary.
2. The contact officer for this report is Victoria Dorman-Smith, Internal Audit and Risk Manager for South Oxfordshire District Council (South) and Vale of White Horse District Council (Vale), email [victoria.dorman-smith@southandvale.gov.uk](mailto:victoria.dorman-smith@southandvale.gov.uk).

### Strategic objectives

3. Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

## Background

4. Internal audit is an independent assurance function that primarily provides an objective opinion on the degree to which the internal control environment supports and promotes the achievements of the council's objectives. It assists the councils by evaluating the adequacy of governance, risk management, controls and use of resources through its planned audit work and recommending improvements where necessary. After each audit assignment, internal audit has a duty to report to management its findings on the control environment and risk exposure and recommend changes for improvements where applicable. Managers are responsible for considering audit reports and taking the appropriate action to address control weaknesses.

5. Assurance ratings given by internal audit indicate the following:

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

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

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

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

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

6. Each recommendation is given one of the following risk ratings:

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

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

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

**Completed audit reports**

7. As of 16 March 2023, since the last joint audit and governance committee meeting the following audits and follow up reviews have been completed:

Audit Area	Assurance Rating	Total Recs	High Risk	No. Agreed	Medium Risk	No. Agreed	Low Risk	No. Agreed
1. Joint NNDR 22/23	Satisfactory	6	0	0	4	4	2	2
2. Joint Leases 22/23	Satisfactory	6	0	0	2	2	4	4

8. Members of the committee are asked to seek assurance from the internal audit reports and/or respective managers that the agreed actions have been or will be undertaken where necessary.
9. A copy of each report has been sent to the appropriate service manager, the section 151 officer, and the relevant member portfolio holder. In addition, reports are now published on the councils’ intranet and limited assurance reports are reviewed by the strategic management team.
10. Internal audit carries out quarterly follow ups of key financial and operational audits to establish the implementation status of recommended actions.

**Climate and ecological impact implications**

11. There are no direct climate or ecological implications arising from this report.

**Financial implications**

12. There are no financial implications attached to this report.

**Legal implications**

13. None.

**Risks**

14. Identification of risk is an integral part of all audits.

VICTORIA DORMAN-SMITH  
INTERNAL AUDIT AND RISK MANAGER

# Joint Audit and Governance Committee



## AGENDA ITEM

Report of Internal Audit and Risk Manager

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To: Joint Audit and Governance Committee

DATE: 28 March 2023

## Internal audit recommendations follow up quarter four 2022/23

### Recommendations

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

### Purpose of report

1. The purpose of this report is to summarise the outcomes of recent follow up of open recommended actions at both councils for the committee to consider. The committee is asked to review the report and seek assurance that the agreed actions within internal audit reports have been implemented correctly in the timescales originally offered by management, and that controls are managing risk more effectively.
2. The contact officer for this report is Victoria Dorman-Smith, Internal Audit and Risk Manager for South Oxfordshire District Council (South) and Vale of White Horse District Council (Vale), email [victoria.dorman-smith@southandvale.gov.uk](mailto:victoria.dorman-smith@southandvale.gov.uk).

## Strategic objectives

3. Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

## Background

4. In line with the Public Sector Internal Audit Standards (PSIAS), the chief audit executive (in these councils the Internal audit and risk manager) must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action. Responsibility to resolve issues and manage agreed actions lies with management.
5. Historically, internal audit has undertaken follow-up engagements for all internal audits within six calendar months of the date of issue of the final internal audit report, and annually for key financial audits. However, there is no formal monitoring and reporting of internal audit recommendations which have not been implemented following completion of the six-monthly follow-up engagement. Lack of regular monitoring of recommendations increases the likelihood that actions are not implemented on a timely basis, exposing the councils to risk.
6. In November 2022 the Joint Audit and Governance Committee approved the revised follow up process, which was subsequently launched in December 2022:
  - Step 1:** Quarterly, the internal audit and risk manager emails the open recommendations tracker to action owners and their service managers and/or heads of service requesting an update of progress against agreed actions.
  - Step 2:** Action owners provide their updates, along with supporting information for actions that have been fully implemented.
  - Step 3:** The internal audit and risk manager collates responses and updates the recommendations tracker and internal audit recommendations database, escalating non-responses to the deputy chief executives, section 151 officer, and/or monitoring officer, as appropriate.
  - Step 4:** The status of progress against agreed management actions is reported by to the joint audit and governance committee (JAGC) for their consideration.
7. The roles and responsibilities in the follow-up process are summarised below:
  - Internal audit and risk manager:** track implementation of actions and report progress to the JAGC.
  - Action owners:** implement agreed actions, manage associated risk(s) and provide quarterly status updates to the internal audit and risk manager.
  - Senior management team:** support the internal audit and risk manager in tracking agreed actions and accept the risk of not taking actions.
  - Deputy chief executives, S151 officer, monitoring officer:** support the internal audit and risk manager in responding to non-responses and maintain oversight of open recommendations.
  - Joint audit and governance committee:** monitor progress of agreed actions to ensure that the actions within internal audit reports have been implemented correctly in the timescales originally offered by management, and that controls are managing risk more effectively.

**Analysis of quarter four follow up activity:**

Audit Year	Total Actions	Open at 19 Jan 23	Q4 Follow Up Activity					Open at 15 Mar 23
			New Actions	Implemented	Not Implemented	No Longer Applicable	Other*	
2018/19	160	11	0	2	6	3	0	6
2019/20	210	31	0	5	17	2	7	24
2020/21	133	0	0	0	0	0	0	0
2021/22	135	76	0	11	28	1	36	64
2022/23	79	33	19	17	35	0	0	35
<b>Totals</b>	<b>1,477</b>	<b>151</b>	<b>19</b>	<b>35</b>	<b>86</b>	<b>6</b>	<b>43</b>	<b>129</b>

\*Progress against these recommended actions will be followed up during 2022/23 planned audits in these areas.

**Analysis of open actions by year and status:**

Audit Year	Open at 15 Mar 23	Other	Not Implemented* (Past Due)				Not Implemented (Not Yet Due)			
			High	Medium	Low	Total	High	Medium	Low	Total
2013/14 to 2017/18	0	No open actions								
2018/19	6	0	0	3	3	6	0	0	0	0
2019/20	24	7	0	11	6	17	0	0	0	0
2020/21	0	No open actions								
2021/22	64	36	1	9	11	21	0	6	1	7
2022/23	35	0	2	5	5	12	6	7	10	23
<b>Totals</b>	<b>129</b>	<b>43</b>	<b>3</b>	<b>28</b>	<b>25</b>	<b>56</b>	<b>6</b>	<b>13</b>	<b>11</b>	<b>30</b>

\*See appendix 1 for a full list of not implemented and past due actions.

**Climate and ecological impact implications**

8. There are no direct climate or ecological implications arising from this report.

**Financial implications**

9. There are no financial implications attached to this report.

**Legal implications**

10. There are no legal implications attached to this report.

**Risks**

11. Identification of risk is an integral part of all audits.

VICTORIA DORMAN-SMITH  
INTERNAL AUDIT AND RISK MANAGER

## Appendix 1 – Not implemented and past due actions, analysed by audit year / audit name

No.	Audit Year	Audit Name	Service Area(s)	Rec ID	Recommended Action	Risk Rating	Original / Revised Due Dates	Action Owner Comments	Expected Implementation Date
1	2018/19	Street naming and numbering (SNN)	Corporate Services	826	Agree a method of receiving monthly street naming and numbering payment receipts from Capita's finance team.	Medium	31.1.2019	SNN Team receive weekly receipts list detailing payments made. Wider transformation programme will look to smarten payments to improve this process. Team are reviewing the process for applications for SNN to align with customer and digital transformation. Adjustment to the application process to request electronic payment as part of application process which reduces the potential for non-paid applications being completed. Requires development of the application e-form. Wider transformation would see this become part of CRM). This would likely remove this weakness.	31.3.2023
2	2018/19	Insurance	Finance	925	Review, update and obtain approval for working procedures to ensure that they are version controlled and formally document all aspects of insurance management activities.	Low	30.7.2020	Work in progress: these procedures have been updated and are due another review in 2022/23 when resourcing allows.	30.9.2023
3	926			A management reporting process should be introduced for insurance claims including reports on caseloads and status of claims for review.	Low	30.11.2019 / 30.6.2020	High risk service areas identified. Monthly review with these service teams to anticipate potential claims and agree mitigation routes. Teams mainly included are property assets, strategic property; technical services and grounds maintenance and Health and Safety. The meetings are minuted and actions monitored. There is also a monthly Health and safety meeting to review incidents and claims which feeds into the meeting above and into the health and safety SMT report. There is also a monthly meeting with all interested parties regarding Cyber and data security which again reviews potential risk and identifies mitigations, reported and minuted as well as feeds into the quarterly data and cyber security campaign. There is also a data breach triage forum that meets when required to avert incredulous potential claims of data breach comprising of Capita/legal/Data security and insurance and risk, procedures have been updated to ensure insurance are alerted in the first instance via Capita.	30.9.2023	
4	929			Consider creating an insurance webpage on the council websites, which includes useful information for the public.	Low	31.3.2020 / 30.4.2020	Risk and Insurance team to chase up Comms as webpage information is not showing on the council websites.	30.4.2023	
5	2018/19			Risk Management	Finance	978	Incorporate mandatory risk management training into the updated corporate induction to ensure that new starters are aware of their responsibilities.	Medium	31.12.2019 / 30.6.2020
6				981	Develop a risk management training plan/ schedule to be delivered to new and existing officers, service managers and senior management (i.e. identifying risks within their area, undertaking risk assessments and establishing controls making the risks manageable).	Medium	31.10.2020	Workshop written await sign off, however there has been a requirement since 2020 to review the risk framework, various methods have been shared with HofS and we now have a consultant to review the risk framework, methodology etc and therefore we await his findings before moving this action on in 2023 via the consultant.	30.6.2023

No	Audit Year	Audit Name	Service Area(s)	Rec ID	Recommended Action	Risk Rating	Original / Revised Due Dates	Action Owner Comments	Expected Implementation Date
7	2019/20	Cornerstone	Development & Corporate Landlord	977	The stocktake record should be signed by both the officer undertaking the stocktake and the officer independently reviewing the stocktake to ensure that an audit trail is in place and to confirm accuracy.	Low	30.11.2019	Team Leader will shortly undertake a review and re-training of the team on the process and procedure for stock taking to improve frequency, accuracy, and robustness. They will then regularly self-audit the records to ensure compliance and raise any issues within the team, re-training as necessary. We will also investigate digital stock management options to better track, forecast and regulate stock.	30.6.2023
8	2019/20	Moorings (Vale only)	Development & Corporate Landlord	1076	Review the moorings policy and establish a procedure to ensure the policy is regularly reviewed on an ongoing basis.	Medium	31.10.2020 / 1.6.2021	The Technical Projects team have recently taken over as the action owner and are working on reviewing and implementing the moorings audit actions. A draft mooring policy is under review, along with officer training, digital permits, charging, and a winter permit system.	31.7.2023
9	1077			Develop procedure notes detailing the tasks which must be completed in relation to moorings and establish a procedure to regularly review and update the notes.	Medium	31.10.2020 / 9.4.2021	31.7.2023		
10	1078			Review payment methods for the moorings service and consider other possible methods, such as BACS.	Medium	31.10.2020 / 31.5.2021	31.7.2023		
11	1082			Undertake a health and safety risk assessment.	Medium	31.8.2020 / 9.4.2021	31.7.2023		
12	1085			Ensure the moorings officer attends health and safety and lone working training.	Medium	30.9.2020 / 30.9.2021	31.7.2023		
13	1086			Set up the moorings officer on the LoneAlert system and establish a process to ensure that it is used during patrols.	Medium	30.9.2020 / 1.5.2021	31.7.2023		
14	1087			Review the mooring rent on an annual basis. As part of the annual review, consider performing a comparison to other local authorities, e.g., nature and type of fees, additional fees for overstaying permit.	Low	31.10.2020 / 1.6.2021	31.7.2023		
15	1088			In order to accommodate residents on the reserve list, and to maximize income to the authority, consider allowing part year moorings when a mooring becomes vacant.	Low	31.10.2020 / 1.6.2021	31.7.2023		
16	2019/20	Budgetary Control	Finance	954	Review and update the financial procedure rules to provide guidance on what approval should be sought on the approval of urgent virement requests during pre-election periods when cabinet and full council meetings do not take place.	Medium	31.3.2020	This change to the financial procedure rules will be made shortly in March 2023.	31.3.2023

No	Audit Year	Audit Name	Service Area(s)	Rec ID	Recommended Action	Risk Rating	Original / Revised Due Dates	Action Owner Comments	Expected Implementation Date
17	2019/20	Data Protection/ GDPR	Legal & Democratic	1102	Review the roles associated to the councils' DPO and SIRO against GDPR/DPA guidance, taking necessary actions to ensure there is no conflict of interest with the nominated positions and any other tasks/positions held.	Low	31.10.2020 / 31.7.2021	Since the audit, responsibility has moved to the Head of Legal and Democratic Services who has the role of both named DPO and SIRO. The DPO function on a day-to-day basis is managed by the Information Governance and Data Protection Officer with only significant or high-risk issues escalated to the named DPO. This does still present an issue with one officer holding two roles which are ordinarily independent. Issues to be discussed and decision record as either to accept the risk and add to risk register or to resolve.	31.3.2023
18				1104	Establish a formal, regular programme of training to ensure officers and councillors receive and maintain the appropriate knowledge to conduct their duties.	Medium	30.11.2020 / 31.10.2021	The corporate delivery method for training, LEAH, is not user friendly and the Information Governance and Data Protection Officer is exploring the use of metcompliance modules to delivery targeted and refresher training. In the meantime, more information is added to Jarvis as policies and procedures are adopted.	30.6.2023
19				1106	Review and update the data retention and disposal policy and associated record management guidance documents, as listed on Jarvis.	Medium	30.11.2020 / 30.9.2021	This is included within the information Governance Framework as set out in Rec 1100. This specific guidance is not yet updated.	31.3.2023
20				1107	Communicate and publish the updated guidance for officers in relation to data retention and disposal.	Medium	30.11.2020 / 30.9.2021	This is almost the same as Rec 1106, when updated they will be published on Jarvis, which will be promoted through Info Governance Champions.	31.3.2023
21				1112	Establish an agreed upon process to regularly review and update the ROPA and to reflect any changes in data processing activities across service areas.	Medium	31.3.2021 / 30.9.2021	As the Information Governance Team becomes aware of any changed or new processes, such as through project documents or DPIAs, teams are asked to update their RoPA and privacy notices. A RoPA policy and procedure has been approved by the Head of Legal and Democratic services and is to be presented to SMT for review. Once done this will be published on Jarvis and communicated through Information Governance Champions.	31.3.2023
22				1114	Conduct a review across all service teams to ensure data sharing agreements are in place, where required.	Low	31.3.2021 / 30.9.2021	Work is in progress as a part of the Information Governance self-assessment process. Many sharing agreements are embedded within contract terms and only sharing agreements that sit outside of those contracts will form part of the record of sharing agreements.	30.9.2023
23				1116	Conduct a review across all service teams to ensure DPIAs are in place for new projects, where required.	Low	31.3.2021 / 30.9.2021	This was partly implemented at the time of follow up. The agreed action was to embed as a process for all new projects - hence to review information about DPIAs to ensure it is embedded within project documents. The Information Governance & Data Protection Officer advises in all GW1 documents if a DPIA is needed. The need for a DPIA is stated on Jarvis in the data protection pages. An update to the existing DPIA policy and procedure is in progress which will simplify the form and make it less cumbersome for officers to use. This will be published on Jarvis and promoted through the Information Governance Champions. Once this is in place the recommendation will be fully implemented.	31.3.2023

No.	Audit Year	Audit Name	Service Area(s)	Rec ID	Recommended Action	Risk Rating	Original / Revised Due Dates	Action Owner Comments	Expected Implementation Date	
24	2021/22	Car Parking & Enforcement	Development & Corporate Landlord	1298	A review of the car park patrol schedule should be considered to ensure there is suitable coverage of all car parks where recent changes in SODC charging periods have been implemented (Sunday charges now apply).	Low	1.2.2022 / 12.9.2022	This implementation of the recommendation has been affected by moving Parking enforcement to CPE (first ticket issued 23 November 2022). Information is now being built up on Chipside (parking software) as to where the inspections are most effective/required and then the patrol schedule will be reviewed. It is considered that 6 months information is required in the system so the review is planned to take place in June 2023.	31.7.2023	
25			Finance	1304	Pay360 system settings to be adjusted to deliver summary level output files for transactions imported to Unit4.	Low	31.3.2022 / 31.12.2022	After agreeing the recommendation, it was discovered that the Pay360 settings appeared correct so further investigation would be required, and it was decided to pick this up as part of the Pay360 upgrade project. It had been expected that the upgrade to Pay360 would take place this calendar year. The upgrade is now due to commence in January 2023 with go-live in May 2023 - this recommendation will be picked up as part of that project.	31.5.2023	
26	2021/22	Land Charges	Legal & Democratic	1292	The area of the website showing the incorrect charges is corrected and in future appropriate checks are made to ensure that both areas are correct.	Medium	30.11.2021	The same format spreadsheet is now used by both finance and the service teams for fees and charges currently being set for 2023/24. Therefore, the differences should not be present for the 2023/24 charges currently being finalised.	31.3.2023	
27	2021/22	Contract Management	Finance	1376	Remind officers of the requirement to ensure that the details held in the contract register reconcile to the contract agreement.	Medium	31.3.2022 / 31.1.2023	A new procurement officer started on January 12th and has begun to review the contracts register for compliance. Once the scale of the issue is known officers will be discussing an approach with the S151 Officer and Monitoring Officer	31.1.2023	
28				1377	Establish a regular process whereby officers are required to review and update information in the contact register.	Medium	31.3.2022 / 31.1.2023		31.1.2023	
29				1380	Remind heads of service of their requirement to perform regular contract monitoring activities, including obtaining management information from suppliers as stated in the contract.	Low	31.12.2022		This will be covered as part of the procurement training that will be rolled out during the first half of 2023.	30.6.2023
30				1381	Remind heads of service of their requirement to perform regular contract monitoring activities, including formally documenting contract monitoring meetings with suppliers.	Low	31.12.2022			30.6.2023
31				1382	Remind heads of service of their requirement to perform regular contract monitoring activities, including ensuring payments are being made in line with contract terms and conditions.	Low	31.12.2022			30.6.2023
32	2021/22	Covid-19 Grants	Development & Corporate Landlord	1426	A record of file access codes to be retained on the secure drive.	Low	1.9.2022	Relevant data is being stored at U:\Discretionary Covid Grants - Secure Data. This data is only accessible to the EcDev and Audit teams. The data is currently being populated, and a standard simplified password process will be implemented.	1.7.2023	

No.	Audit Year	Audit Name	Service Area(s)	Rec ID	Recommended Action	Risk Rating	Original / Revised Due Dates	Action Owner Comments	Expected Implementation Date
33	2021/22	Learning & Development	Corporate Services	1409	Load the approved courses onto LEAH in line with an agreed up3on timescale.	Medium	31.10.2022	All mandatory courses have now been uploaded. The long list of approved catalogue courses is ongoing. No dedicated resource for this work, but low risk now.	31.12.2023
34				1413	Continue to develop the training matrix identifying the health and safety training required for each role within the council.	Medium	31.12.2022	Existing H&S training records have been collated and passed to HR for retention in personnel files. Mandatory H&S training modules purchased as part of LEAH are available to staff to complete. Mandatory H&S training requirements have been mapped and a schedule of associated practical training sessions introduced to optimize cost and delivery efficiencies. Specialist training requirements are in progress. Single resource in H&S currently, so focus often on day-to-day support, responding to incidents etc. Seeking to recruit second person to accelerate actioning recommendations.	30.6.2023
35				1417	Develop a process to monitor progress of the Let's Talk process by service teams.	Medium	31.12.2022	Discussions held with IT to add automated workflow but held up by general IT / 5Cs issues and priorities.	31.12.2023
36				1418	Consider whether it would be beneficial to implement post training delivery evaluation.	Low	31.12.2022	As per management response, induction programme launched in November 2022, so will review potential to evaluate training.	30.6.2023
37	2021/22	Information Governance	Legal & Democratic	1437	The information governance and data protection officer could explore the possibility of purchasing a more efficient system to manage information requests.	Low	31.12.2022	The CRM system being introduced does have a module available for managing information requests but that is not a part of the current project business case. If a business case to include the module were to be approved, the CRM supplier recommends it is left to the end of the project so all teams are familiar with the CRM and this will not be for a couple of years. To be discussed with Heads of Service.	31.12.2023
38	2021/22	Garden Waste	Housing & Environment	1440	A review of the non-direct debit paying customers should be undertaken to establish whether resident circumstances have changed, which may enable payment via direct debit.	Low	31.12.2022	This is linked to the migration of Garden Waste to the CRM - now scheduled for Q1 2023. This will be picked up in the transformation of garden waste being undertaken by the Transformation team.	31.3.2023
39				1441	A review should be undertaken of all customers that have not provided an email address and contact should be made to obtain one, so that paper invoices are no longer issued.	Low	31.12.2022		31.3.2023
40	2022/23	Gifts & Hospitality	Corporate Services	1451	a) Issue a reminder to officers of the requirement to declare any gifts or hospitality received to their service manager, even if the offer was accepted or declined. b) Issue an email to all service managers regarding the process of officers declaring gifts and hospitality and their role in managing it and reporting it to human resources on a regular basis.	Medium	30.11.2022	This was delayed as two-part action. Received confirmation from the Head of Legal that part one complete, so will close action by the end of April.	30.4.2023
41			Legal & Democratic	1452	Risks identified and control in place regarding officers' gifts and hospitality should be entered on either the corporate or operational risk registers.	Medium	30.9.2022	This risk will be added to the corporate risk register.	31.3.2023

No.	Audit Year	Audit Name	Service Area(s)	Rec ID	Recommended Action	Risk Rating	Original / Revised Due Dates	Action Owner Comments	Expected Implementation Date
42	2022/23	Information (Inc. Cyber) Security	Corporate Services	1476	Review requirements for agency staff, contractors, and members to complete mandatory information/cyber security training to ensure awareness of council IT security practices.	High	31.12.2022	Actively working with IT to develop and upload Leah courses.	30.6.2023
43				1486	Capita to provide a suitable offline immutable backup solution for servers hosted within the Capita provided platforms (e.g. Nuvem, Azure), currently being pursued by the 5CP security working group.	High	30.11.2022	Completed CCRF received from Capita on 16.12.2022. Now sat with 5C for sign-off and into delivery. Expected 31.3.2023 however the migration of Mendip out of 5C might cause delay and will take priority. Implementation timetable of 'offline backups' not yet finalised. Capita focusing on Mendip out of 5CP as a priority.	30.4.2023
44	2022/23	Payroll	Corporate Services	1459	Develop a checklist of the training required by new starters and record the completion of training.	Low	31.12.2022	This is in progress, but date extended to enable chance to test and review with new members of the team.	31.5.2023
45			Policy & Programmes	1460	Clarify the responsibilities and timescale for the delivery of recommendation 6 from the Covid-19 response review.	Low	31.1.2023	On the approval route for the revised approach it is anticipated that SMT and officer approval would be sufficient as this is an operational plan substantially similar to the existing approach agreed for other areas of Emergency Planning.	31.7.2023
46			Corporate Services	1461	Senior managers remind officers that they must submit adequate fuel receipts to support their mileage claim and that if they are not submitted then their mileage will not be authorised.	Medium	31.12.2022	A new draft mileage log has been created, but not yet ready to be rolled out (as seeking feedback from high-mileage users). When ready, will communicate new process as well as reminding everyone of the need to attach a receipt AND the log.	31.1.2023
47			Corporate Services	1462	Consider introducing a standardised business mileage log that details full journey details, (including start and end locations), vehicle details (make model/engine size) and a claimant declaration that can be reconciled to route planners as part of a management review.	Medium	31.12.2022	A new draft mileage log has been created, but not yet ready to be rolled out (as seeking feedback from high-mileage users). When ready, will communicate new process as well as reminding everyone of the need to attach a receipt AND the log. Paper drafted to consider other options for car remuneration, so will hold until ready to roll-out as one package.	30.6.2023
48			Corporate Services	1463	Consider requiring a copy of the authorised log to be attached to the claim submission within the MyView system, ensuring claim documentation is supported, easily accessible and provides a suitable audit trail within the system.	Medium	31.12.2022	A new draft mileage log has been created, but not yet ready to be rolled out (as seeking feedback from high-mileage users). When ready, will communicate new process as well as reminding everyone of the need to attach a receipt AND the log. Paper drafted to consider other options for car remuneration, so will hold until ready to roll-out as one package.	30.6.2023
49	2022/23	Housing Allocations	Housing & Environment	1487	Review the housing allocations policy to ensure that it is up to date.	Low	28.2.2023	A full review and update of the Housing Allocations Policy has been included in the 2023/24 Service Plan for Housing Needs. The timetable for the review will be set out in a GW1 project. The expected implementation date of 31 March 2024 is on schedule.	31.3.2024
50				1495	Develop an appropriately titled process map/procedure detailing the private rental allocations process. Ensure that this contains the date of last review and the date for future review.	Low	31.1.2023	White Horse Lettings have completed a review and updated the Rent Deposit Scheme policy. .	31.3.2023
51				1496	Consider whether the rent deposit priority criteria are still valid in the allocation of private rentals. If the RDS priority criteria is still valid, clearly evidence the priority order of clients put forward to landlords.	Low	31.1.2023	White Horse Lettings are currently reviewing the priority criteria - the review is on schedule to be completed before 31 March.	31.3.2023

**Awaiting Q4 action owner updates:**

No.	Audit Year	Audit Name	Service Area(s)	Rec ID	Recommended Action	Risk Rating	Original / Revised Due Dates	Action Owner Comments	Expected Implementation Date
52	2021/22	Property Compliance Management Review	Corporate Services	1311	In coordination with HR, review that adequate training is available and provided to individuals to conduct operational duties safely in respect of property management compliance.	Medium	30.6.2022 / 31.12.2022	Corporate Landlord not yet implemented. Training matrix in progress and not yet supplied, the training should meet requirements of the role and responsibilities and be proportionate and of an appropriate level to enable cost effective management of staff competency and council compliance. Original implementation date based on full H&S resource, this halved to single resource Q1 2021, implementation date pushed back to compensate. Head of Corporate Services seeking to recruit second person to accelerate actioning recommendations.	31.12.2023
53	Development & Corporate Landlord		1313	A full review of properties where the councils hold responsibility should be undertaken to ensure that there are appropriate service contracts in place to ensure full adherence to regulatory and legislative standards.	High	30.4.2022 / 30.9.2022	Service level agreements (SLA's) reviewed November 2022. Not all SLA's signed off due to gaps in training and resources. Training to be completed by 1st Quarter of next financial year (2023/24).	30.6.2023	
54			1316	A review of assets to be conducted and where there may be contention of associated responsibilities, appropriate controls to be implemented to ensure there is clear ownership and acknowledgment of compliance management across services.	Medium	30.4.2022 / 30.9.2022	Linked to Rec ID 1313. In terms of roles and responsibilities going forward this is linked to the of Corporate Landlord Model project. Expected implementation date to be confirmed on Corporate Landlord Model projects approval for the transformation and implementation phase.	TBD	
55			1319	Consider implementing a centralised Compliance Performance Report to distribute to responsible officers and/or service teams that displays the status of compliance performance for individual properties and/or service areas, to raise awareness of scheduled works, due dates and outstanding tasks required to be completed.	Low	30.6.2022 / 1.1.2023	This outcome is aligned to the Concerto upgrade project and the report and dashboard training. Training is scheduled to be delivered on 12 January 2023	12.1.2023	
56			1322	A regular programme of building stock condition surveys to be in place to ensure that council assets are suitably managed and maintained.	Medium	30.6.2022 / 30.9.2022	New staff resource due to start January 2023. To then schedule the forward maintenance plans. To be completed by second quarter of the financial year (2023-24)	30.9.2023	



Listening Learning Leading



AGENDA ITEM

# Joint Audit and Governance Committee

Report of Internal Audit and Risk Manager

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To: Joint Audit and Governance Committee

DATE: 28 March 2023

## Internal audit plan 2023/2024

### Recommendation(s)

(a) That members approve the internal audit plan 2023/24

### Purpose of Report

1. The purpose of this report is:
  - to explain the process for setting the internal audit plan and for calculating the resources available; and
  - to set out the proposed internal audit plan for 2023/24.
2. The contact officer for this report is Victoria Dorman-Smith, internal audit and risk manager for South Oxfordshire District Council (South) and Vale of White Horse District Council (Vale), email [victoria.dorman-smith@southandvale.gov.uk](mailto:victoria.dorman-smith@southandvale.gov.uk).

### Strategic Objectives

3. Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

## Background

4. The definition of internal audit is set out in the Public Sector Internal Audit Standards (PSIAS): “Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It may also undertake consulting services at the request of the councils, subject to there being no impact on the core assurance work and the availability of skills and resources.
5. Internal audit supports the head of finance (section 151 officer) in discharging his/her statutory duties, particularly in relation to the following legislation:
  - The Local Government Act 1972 states that the section 151 officer is responsible for ensuring that there are arrangements in place for the proper administration of the authority’s financial affairs.
  - The Accounts and Audit Regulations state that ‘A relevant body must maintain an adequate and effective system of internal audit of the control environment and systems of internal control’.
6. The PSIAS states that the head of internal audit should prepare a risk-based internal audit plan, and for plans to receive input from management. It also states that the plan should outline the assignments to be carried out and the resource requirements to deliver the plan. The PSIAS also states that the audit committee should approve the internal audit plan and monitor progress against the plan. This document sets out the proposed internal audit plan for 2023/24.

## The Audit Planning Process

7. The PSIAS refer to the need for the risk-based plan to consider the requirement to produce an annual internal audit opinion and report that is used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.
8. To support this, the risk-based plan needs to consider the risk priorities per the South and Vale corporate risk registers, review of large or significant income and budget spend and review of the corporate priorities and objectives.
9. The approach to the audit planning process was agreed by the head of finance. The following steps were undertaken:
  - Step 1:** The South and Vale corporate risk registers have been reviewed as the starting point for the audit planning process as this represents management’s assessment of the risks to the councils achieving their strategic objectives. Checks have been performed to ensure that the top eight risks on the South corporate risk register and the top seven risks on the Vale corporate risk register are reviewed regularly by internal audit.
  - Step 2:** Areas of large or significant income and budget spend across each service area have been reviewed to ensure that they are included as a possible audit area in the SAA.
  - Step 3:** The SAA is attached in **appendix 1** and lists every possible audit area at both or either South or Vale. The audit areas have been reviewed

and updated to reflect the current organisational structure and division of responsibilities across each service area. Each audit has been rated by the internal audit and risk manager and critically reviewed by the head of finance on several risk factors to give an overall risk score, and this assists in the assessment of what should be placed in the annual internal audit plan. Although scoring is subjective, and no two people would score alike the process attempts to introduce a degree of objectivity into the assessment process.

**Step 4:** Meetings have been held between the internal audit and risk manager and deputy chief executives and heads of service in February 2023 to obtain insights into the level of risk exposure within each service area across both councils. In addition, heads of service have requested that, where required, specific function(s) within their service area are reviewed as part of the planned assurance or consultancy work for 2023/24 or future years.

**Step 5:** The proposed internal audit plan for 2023/24 has been finalised with the head of finance and shared with the senior management team for their information on 8<sup>th</sup> March 2023.

10. Due to the changing environment that exists in Local Government, there is a need for an element of flexibility in the internal audit plan due to potential changes in the council risk profiles and the potential for emerging risks. The SAA and corporate risk registers will be reviewed regularly by the internal audit and risk manager throughout the year, and it is possible that changes to the internal audit plan may be required. Any changes (e.g., due to changes to the council risk profiles or due to management requests) will be agreed with the head of finance and reported to the audit committee. In September 2023, meetings will be held between the internal audit and risk manager and deputy chief executives and heads of service to understand if there have been any changes to the level of risk exposure within each service area across both councils, since the initial discussions in February 2023. Based on the outcome of these meetings, the internal audit and risk manager will assess whether audits need to be added, removed, or amended on the internal audit plan.

### Allocation of Audit Resources

11. The resources available to deliver the internal audit annual plan 2023/24 are arrived at by starting with the number of days available for all internal audit posts within the team. This is then reduced by the estimated numbers of days lost through annual leave, bank holidays (planned) and sickness and other absences (unplanned). The remaining days available are then allocated between the various elements of work which are expected to be carried out in the year to deliver an effective internal audit service.
12. The calculation of days available and the allocation of days between different categories of work is attached as **appendix 2**. The different categories of work are classed as either chargeable or non-chargeable. Chargeable means the work has an identifiable client or is directly linked to the delivery of internal audit services. Non-chargeable means any other work which is not directly linked to the delivery of internal audit services (for example: admin, corporate responsibilities, training, staff briefings).
13. An explanation of the individual variances against the previous year allocation is provided in **appendix 2**.

## Internal Audit Plan

14. The outputs from the audit planning and allocation of resources process have been prioritised to produce an internal audit plan that considers the following:
  - the requirement to give an objective and evidenced based opinion on aspects of governance, risk management and internal control.
  - the requirement for internal audit to add value through improving controls, streamlining processes, and supporting corporate priorities.
  - the need to allocate a suitable number of contingency days to respond to emerging risk, governance, and control matters.
  - the need to allocate a suitable number of investigation days for fraud or whistleblowing purposes.
  - to support the head of finance's requirement for a cyclical review of key financial systems and processes throughout the councils.
15. The internal audit plan for 2023/24 is designed and constructed in such a way to enable the internal audit and risk manager to form an opinion on the adequacy of each council's control environment, taking into consideration available audit resources. This opinion forms an important independent view of each council's operations that feeds into and supports each council's annual governance statement.
16. The proposed internal audit plan for 2023/24 is attached in **appendix 3** and has been agreed with the head of finance and has been considered by the senior management team (SMT).

## Individual Audits

17. For each audit, not all aspects within a specific area are necessarily examined. Actual audit coverage is decided at the time of the audit in consultation with key management and officers. This ensures that current issues together with recent coverage by internal audit or external bodies determine the scope of the work.
18. An estimated start date for each audit is included in the internal audit plan in **appendix 3**, which aims to ensure the availability of key management and officers. We will, however, seek to agree a date which is convenient to the officers involved during the scoping of each review.
19. Upon completion of the audit fieldwork, the auditor will draft a report and arrange to meet with the auditees, to ensure factual accuracy of the audit observations and findings and to ensure a proper understanding of the risks to which any action plan relates.
20. A formal audit report will be issued for all planned assurance audit work, which will provide an overall assurance rating, along with key observations and recommendations for each audit objective. However, upon identification of any high-risk issues, internal audit will immediately notify management during the course of the audit to enable appropriate remedial action to be taken prior to being formally published in the audit report.

**Follow Up**

- 21. Recommended actions are followed up and reported to the JAGC on a quarterly basis to provide assurance that the agreed actions within internal audit reports have been implemented correctly in the timescales originally offered by management, and that controls are managing risk more effectively.

**Reporting to the Joint Audit and Governance Committee**

- 22. Monitoring of internal audit's progress against the internal audit plan along with summarising the outcomes of recent audit and follow up work will be presented to the joint audit and governance committee.
- 23. Following completion of the internal audit plan for 2023/24 we will produce an annual internal audit report on the work of internal audit in the year ended 31 March 2024, and to advise the committee of the internal audit and risk manager's opinion on the overall adequacy and effectiveness of the internal control environments at South and Vale.

**Climate and Ecological Impact Implications**

- 24. There are no direct climate or ecological implications arising from this report. However, per the climate action plan, for each individual audit in the 2023/24 internal audit plan, we will include risk considerations for the climate emergency in our audit work.

**Financial Implications**

- 25. The internal audit plan can be delivered from within the approved 2023/24 budget, therefore there are no financial implications attached to this report.

**Legal Implications**

- 28. None

**Risk Implications**

- 29. Identification of risk is an integral part of all audits.

VICTORIA DORMAN-SMITH  
INTERNAL AUDIT AND RISK MANAGER

Schedule of Auditable Activity (SAA) - by service

No.	SERVICE AREA	SERVICE TEAM	AUDIT TOPIC	INTERNAL AUDIT REPORTS			OFFICER REQUEST	INTERNAL AUDIT RISK SCORING					INTERNAL AUDIT PLAN 2023/24			
				COUNCIL	LAST AUDITED	SOUTH LAST AUDIT RATING		VALE LAST AUDIT RATING	YES/NO	FINANCIAL RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	AUDIT YES/NO
1	Planning	Development - Large Sites	Major Applications	Joint	2019/20	Satisfactory	Satisfactory	No	2	2	3	1	2	14	No	
2	Planning	Development - Large Sites	Enforcement	Joint	2019/20	Satisfactory	Satisfactory	No	2	2	3	1	3	15	No	
3	Planning	Development - Large Sites	Appeals	Joint	2018/19	Satisfactory	Satisfactory	Yes	2	2	3	1	2	14	Yes	Planning Appeals
4	Planning	Development - Applications	Building Control / Registration	Joint	2016/17	Limited	Limited	No	2	2	3	1	2	14	No	
5	Planning	Development - Applications	Minor/Other Applications	Joint	2019/20	Satisfactory	Satisfactory	No	2	2	3	1	2	14	No	
6	Planning	Planning Business	Registration DM	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
7	Planning	Planning Business	Footpaths	Joint	Not audited	No rating	No rating	No	1	1	1	1	1	7	No	
8	Planning	Planning Business	Planning Business Support	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
9	Planning	Planning Business	Urban Design	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
10	Planning	Planning Business	Trees	Joint	Not audited	No rating	No rating	No	1	1	1	1	1	7	No	
11	Planning	Planning Business	Landscape	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
12	Planning	Planning Business	Ecology	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
13	Planning	Planning Business	Conservation & Listed Buildings	Joint	2019/20	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
14	Legal & Democratic	Legal Services	Land Charges	Joint	2021/22	Satisfactory	Satisfactory	No	2	1	3	1	1	11	No	
15	Legal & Democratic	Legal Services	Legal (incl. RIPA)	Joint	2013/14	Full	Full	No	2	1	3	1	2	12	No	
16	Legal & Democratic	Democratic Services	Anti-Fraud & Corruption Policies	Joint	2014/15	Limited	Limited	No	1	3	2	1	1	12	No	
17	Legal & Democratic	Democratic Services	Whistleblowing	Joint	2014/15	Limited	Limited	No	1	3	2	1	1	12	No	
18	Legal & Democratic	Democratic Services	Corporate Governance	Joint	2014/15	Full	Full	No	1	2	3	1	2	12	No	
19	Legal & Democratic	Democratic Services	Democratic Services	Joint	Not audited	No rating	No rating	Yes	1	1	3	3	2	12	Yes	Report Lifecycle Process
20	Legal & Democratic	Democratic Services	Elections & Elections Payments	Joint	2019/20	Limited	Limited	No	1	2	3	2	3	14	Yes	Elections and Election Payments
21	Legal & Democratic	Democratic Services	Gifts and Hospitality (councillors)	Joint	2022/23	Satisfactory	Satisfactory	No	1	2	3	1	1	11	No	
22	Legal & Democratic	Information Governance & Data Protection	Information Governance (FOI, EIR, SAR)	Joint	2021/22	Full	Full	No	1	2	3	3	3	15	No	
23	Legal & Democratic	Information Governance & Data Protection	Data Protection/GDPR	Joint	2019/20	Satisfactory	Satisfactory	No	3	2	3	3	2	18	No	
24	Legal & Democratic	Licensing & Community Safety	Licensing	Joint	2017/18	Satisfactory	Satisfactory	No	2	2	3	2	1	14	No	
25	Legal & Democratic	Licensing & Community Safety	Community Safety	Joint	2022/23	Substantial	Substantial	No	1	1	3	1	1	9	No	
26	Legal & Democratic	Licensing & Community Safety	Safeguarding	Joint	2016/17	Substantial	Substantial	Yes	2	1	3	3	1	13	Yes	Safeguarding
27	Legal & Democratic	Licensing & Community Safety	CCTV Contract	Joint	2009/10	Satisfactory	Satisfactory	No	1	2	2	1	1	10	No	
28	Housing & Environment	Housing Delivery	Housing Strategy	Joint	Not audited	No rating	No rating	No	1	1	3	2	1	10	No	
29	Housing & Environment	Housing Delivery	Housing Delivery	Joint	Not audited	No rating	No rating	No	1	1	3	2	2	11	No	
30	Housing & Environment	Housing Delivery	Affordable Housing	Joint	Not audited	No rating	No rating	No	1	2	3	2	2	13	No	
31	Housing & Environment	Housing Delivery	Community Led Housing	Joint	Not audited	No rating	No rating	No	1	2	3	2	2	13	No	
32	Housing & Environment	Housing Delivery	Mobile Home Parks	Joint	2022/23	Audit in progress	Audit in progress	No	2	2	2	1	1	12	No	
33	Housing & Environment	Housing Needs	Housing Allocations	Joint	2022/23	Satisfactory	Satisfactory	No	1	2	3	2	1	12	No	
34	Housing & Environment	Housing Needs	Temporary Accommodation	Joint	2022/23	Audit in progress	Audit in progress	No	1	1	3	1	2	10	No	
35	Housing & Environment	Housing Needs	Disabled Facility Grants	Joint	2019/20	Full	Full	No	2	2	2	2	1	13	No	
36	Housing & Environment	Housing Needs	Private Sector Housing	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
37	Housing & Environment	Environmental Services	Environmental Protection	Joint	2016/17	Limited	Satisfactory	No	1	1	3	2	1	10	No	
38	Housing & Environment	Environmental Services	Waste Management & Recycling	Joint	2015/16	Substantial	Substantial	No	3	1	3	1	3	15	No	
39	Housing & Environment	Environmental Services	Garden Waste	Joint	2021/22	Satisfactory	Satisfactory	No	3	1	3	1	3	15	No	
40	Housing & Environment	Environmental Services	Litter & Street Cleaning	Joint	Not audited	No rating	No rating	No	1	1	3	1	1	9	No	
41	Housing & Environment	Environmental Services	Food Safety	Joint	2022/23	Audit in progress	Audit in progress	No	1	1	3	2	2	11	No	
42	Development & Corporate Landlord	Strategic Property	Strategic Property	Joint	2021/22	Limited	Limited	No	3	1	3	3	3	17	No	
43	Development & Corporate Landlord	Strategic Property	Asset Management Strategy	Joint	2021/22	Limited	Limited	No	2	2	3	3	3	17	No	
44	Development & Corporate Landlord	Strategic Property	Development Initiatives	Joint	Not audited	No rating	No rating	No	2	2	2	2	2	14	No	
45	Development & Corporate Landlord	Strategic Property	Disposals Policy	Joint	2021/22	Full	Full	No	2	2	2	2	1	13	No	
46	Development & Corporate Landlord	Strategic Property	Property Database	Joint	2021/22	Limited	Limited	No	2	1	2	2	3	13	No	
47	Development & Corporate Landlord	Property Assets	Operational & Non-Operational Estate Mgt	Joint	2016/17	Limited	Limited	No	3	2	3	1	2	16	No	
48	Development & Corporate Landlord	Property Assets	Facilities	Joint	2016/17	Limited	Limited	No	3	2	3	1	2	16	Yes	Workplace Premises
49	Development & Corporate Landlord	Property Assets	Leisure Centres	Joint	2015/16	Satisfactory	Satisfactory	No	3	1	3	2	2	15	No	
50	Development & Corporate Landlord	Property Assets	Beacon	Vale	2017/18	No rating	Satisfactory	No	3	2	3	1	3	17	No	
51	Development & Corporate Landlord	Property Assets	Cornerstone	South	2019/20	Limited	No rating	No	3	2	3	1	3	17	No	
52	Development & Corporate Landlord	Property Assets	Property Assets	Joint	Not audited	No rating	No rating	No	2	1	2	2	2	12	No	
53	Development & Corporate Landlord	Property Assets	Community Centres	Joint	Not audited	No rating	No rating	No	2	1	3	2	2	13	Yes	Community Centres
54	Development & Corporate Landlord	Technical Services	Grounds & Parks Maintenance	Joint	2022/23	Audit in progress	Audit in progress	No	3	2	3	2	2	17	No	
55	Development & Corporate Landlord	Technical Services	Tree Management & Inspections	Joint	2022/23	Audit in progress	Audit in progress	No	2	2	3	2	1	12	No	
56	Development & Corporate Landlord	Technical Services	Toilets	Joint	2020/21	No rating	No rating	No	2	2	2	2	2	14	No	
57	Development & Corporate Landlord	Technical Services	Engineering Services (Sewerage, Flooding, Drainage)	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
58	Development & Corporate Landlord	Technical Services	Cemeteries	South	Not audited	No rating	No rating	No	1	1	2	1	2	9	No	
59	Development & Corporate Landlord	Technical Services	Car Parks	Joint	2021/22	Satisfactory	Satisfactory	No	2	2	2	1	1	12	No	
60	Development & Corporate Landlord	Technical Services	Moorings	Vale	2019/20	No rating	Satisfactory	No	1	1	2	1	1	8	No	
61	Development & Corporate Landlord	Economic Development	Economic Development	Joint	2021/22	Satisfactory	Satisfactory	No	2	2	3	1	2	14	No	
62	Development & Corporate Landlord	Economic Development	Market Towns	Joint	Not audited	No rating	No rating	No	1	1	1	1	1	7	No	
63	Development & Corporate Landlord	Economic Development	OxLEP Local Economic Input	Joint	Not audited	No rating	No rating	No	2	1	2	1	1	10	No	
64	Partnerships	Strategic Partnerships	SC Partnerships Client	Joint	Not audited	No rating	No rating	No	2	2	2	2	2	14	No	
65	Partnerships	Strategic Partnerships	OxLEP & Enterprise Zones	Joint	Not audited	No rating	No rating	No	2	1	2	1	1	10	No	
66	Partnerships	Strategic Partnerships	Growth Board Support (Future Oxfordshire Partnership)	Joint	Not audited	No rating	No rating	No	2	1	2	1	2	11	No	
67	Partnerships	Future Partnerships	Housing & Growth Deal Delivery	Joint	Not audited	No rating	No rating	No	2	1	2	1	2	11	No	
68	Partnerships	Future Partnerships	Arc	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
69	Partnerships	Future Partnerships	SCP Transition & Renegotiation Programme	Joint	Not audited	No rating	No rating	No	2	2	2	2	2	14	No	
70	Policy & Programmes	Programmes & Assurance	Corporate Programmes (Corporate Delivery Framework)	Joint	2015/16	Limited	Limited	No	2	1	3	2	3	14	Yes	Corporate Delivery Framework
71	Policy & Programmes	Programmes & Assurance	Corporate Project Management	Joint	2015/16	Limited	Limited	No	2	1	3	2	3	14	No	
72	Policy & Programmes	Programmes & Assurance	Corporate Plan (prev. Performance Management)	Joint	2016/17	Limited	Limited	No	2	1	2	1	2	11	No	
73	Policy & Programmes	Programmes & Assurance	Transformation	Joint	Not audited	No rating	No rating	No	3	1	3	1	2	14	No	
74	Policy & Programmes	Programmes & Assurance	Risk Management	Joint	2018/19	Satisfactory	Satisfactory	No	3	3	3	1	1	17	Yes	Risk Management
75	Policy & Programmes	Programmes & Assurance	Insurance	Joint	2018/19	Substantial	Substantial	No	3	2	3	3	2	18	Yes	Insurance
76	Policy & Programmes	Programmes & Assurance	Business Continuity	Joint	2022/23	Audit in progress	Audit in progress	No	3	2	3	1	3	17	No	
77	Policy & Programmes	Programmes & Assurance	Emergency Planning	Joint	2017/18	Satisfactory	Satisfactory	No	2	1	3	1	3	13	No	
78	Policy & Programmes	Policy	Insight, Policy, Influence	Joint	Not audited	No rating	No rating	No	1	1	1	1	1	7	No	
79	Policy & Programmes	Policy	External Funding	Joint	Not audited	No rating	No rating	No	2	1	1	1	1	9	No	
80	Policy & Programmes	Policy	External Consultations & Motions	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
81	Policy & Programmes	Policy	Climate & Biodiversity	Joint	Not audited	No rating	No rating	No	1	1	1	1	1	7	Yes	South & Vale Climate Action
82	Policy & Programmes	Policy	Local Plan	Joint	Not audited	No rating	No rating	No	3	1	3	2	3	16	No	
83	Policy & Programmes	Policy	ST06/CIL Policy	Joint	2021/22	Substantial	Substantial	No	2	3	3	2	2	17	No	
84	Policy & Programmes	Policy	Neighbourhood Planning	Joint	2015/16	Limited	Limited	No	1	1	2	1	1	8	No	
85	Policy & Programmes	Policy	Community Led Planning	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
86	Policy & Programmes	Policy	Transport Infrastructure	Joint	Not audited	No rating	No rating	No	3	1	3	2	3	16	No	
87	Policy & Programmes	Policy	Oxon 2050	Joint	Not audited	No rating	No rating	No	3	1	3	2	3	16	No	
88	Policy & Programmes	Community Wellbeing	Health	Joint	Not audited	No rating	No rating	No	2	1	3	1	1	11	No	
89	Policy & Programmes	Community Wellbeing	Community Grants	Joint	2018/19	Satisfactory	Satisfactory	No	2	2	3	1	1	13	No	

No.	SERVICE AREA	SERVICE TEAM	AUDIT TOPIC	INTERNAL AUDIT REPORTS			OFFICER REQUEST	INTERNAL AUDIT RISK SCORING					INTERNAL AUDIT PLAN 2023/24			
				COUNCIL	LAST AUDITED	SOUTH LAST AUDIT RATING		VALE LAST AUDIT RATING	YES/NO	FINANCIAL RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	AUDIT YES/NO
90	Policy & Programmes	Community Wellbeing	Assets of Community Value	Joint	2019/20	Satisfactory	Satisfactory	No	2	1	2	2	1	11	No	
91	Policy & Programmes	Community Wellbeing	Online Lottery	Joint	2018/19	Satisfactory	Satisfactory	No	2	2	2	1	1	12	No	
92	Policy & Programmes	Community Wellbeing	Community Hub & Recovery	Joint	2021/22	Substantial	Substantial	No	2	2	3	2	2	15	No	
93	Policy & Programmes	Community Wellbeing	Arts Strategy	Joint	Not audited	No rating	No rating	Yes	1	1	2	1	1	8	No	
94	Policy & Programmes	Community Wellbeing	Garden Communities	Joint	2022/23	Audit in progress	Audit in progress	No	3	2	3	2	1	16	No	
95	Policy & Programmes	Community Wellbeing	Active Communities	Joint	2022/23	Audit in progress	Audit in progress	No	1	1	3	1	1	9	No	
96	Finance	Strategic Finance	Financial Accounting	Joint	2022/23	Satisfactory	Satisfactory	No	3	3	3	3	1	19	No	
97	Finance	Strategic Finance	Budgetary Control	Joint	2019/20	Satisfactory	Satisfactory	No	3	1	3	1	3	15	No	
98	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
99	Finance	Strategic Finance	Community Loans Scheme	South	2013/14	Full	Full	No	2	2	2	1	1	12	No	
100	Finance	Strategic Finance	Council Fees & Charges	Joint	2021/22	Satisfactory	Satisfactory	No	3	1	3	1	3	15	No	
101	Finance	Strategic Finance	Credit Card Usage	Joint	2017/18	Limited	Limited	No	2	3	1	1	1	13	Yes	Credit Card Usage
102	Finance	Strategic Finance	General Ledger	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	3	2	1	3	18	Yes	General Ledger
103	Finance	Strategic Finance	Internal Recharges	Joint	2017/18	Satisfactory	Satisfactory	No	3	1	1	1	2	12	No	
104	Finance	Strategic Finance	Leases	Joint	2022/23	Satisfactory	Satisfactory	No	3	2	1	1	1	13	No	
105	Finance	Strategic Finance	Payroll	Joint	2022/23	Substantial	Substantial	Yes	3	3	3	3	3	21	Yes	Payroll
106	Finance	Strategic Finance	Petty Cash Procedures	Joint	2018/19	Limited	Limited	No	2	2	1	1	1	11	No	
107	Finance	Strategic Finance	Petty Cash Spot Checks	Joint	2017/18	Full	Full	No	2	2	1	1	1	11	No	
108	Finance	Strategic Finance	Treasury Management	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	3	3	1	2	18	Yes	Treasury Management
109	Finance	Strategic Finance	ST06/CIL	Joint	2021/22	Substantial	Substantial	No	3	2	3	2	2	17	No	
110	Finance	Revenues & Benefits	Council Tax	Joint	2022/23	Satisfactory	Satisfactory	Yes	3	3	3	2	2	19	Yes	Council Tax
111	Finance	Revenues & Benefits	Discretionary Fund	Joint	2022/23	Audit in progress	Audit in progress	No	2	3	3	2	2	17	No	
112	Finance	Revenues & Benefits	Central Government Support Schemes	Joint	Not audited	No rating	No rating	No	2	3	3	2	2	17	Yes	Central Government Support Schemes
113	Policy & Programmes	Programmes & Assurance	Afghan Relocations & Assistance Policy (ARAP)	Joint	2022/23	Audit in progress	Audit in progress	No	2	1	3	2	2	13	No	
114	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 Scheme
115	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)
116	Finance	Exchequer & Procurement	Accounts Payable	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	3	3	2	2	19	Yes	Accounts Payable
117	Finance	Exchequer & Procurement	Accounts Receivable	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	3	2	2	2	18	Yes	Accounts Receivable
118	Finance	Exchequer & Procurement	Bank Contract & Arrangements	Joint	2014/15	Full	Full	No	2	1	1	2	3	12	No	
119	Finance	Exchequer & Procurement	Cash Management (prev. Cash Office and Cashiering)	Joint	2021/22	Satisfactory	Satisfactory	No	3	3	2	1	1	16	Yes	Cash Management
120	All services	All services	Contract Management	Joint	2021/22	Satisfactory	Satisfactory	No	3	2	3	2	3	18	No	
121	Finance	Exchequer & Procurement	Procurement	Joint	2019/20	Satisfactory	Satisfactory	No	3	3	2	2	3	19	Yes	Procurement
122	Corporate Services	Communications & Engagement	Communications	Joint	Not audited	No rating	No rating	No	1	1	3	1	2	10	No	
123	Corporate Services	Communications & Engagement	Marketing	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
124	Corporate Services	Communications & Engagement	Corporate Consultations	Joint	2022/23	Satisfactory	Satisfactory	No	1	1	3	1	2	10	No	
125	Corporate Services	Customer Services	Customer Services	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
126	Corporate Services	Customer Services	Complaints	Joint	2016/17	Satisfactory	Satisfactory	Yes	1	1	3	1	2	10	Yes	Complaints
127	Corporate Services	People & Culture	HR Advisory (incl. performance, grievance, absence)	Joint	2022/23	Substantial	Substantial	No	2	1	2	2	2	12	No	
128	Corporate Services	People & Culture	Recruitment & Selection (incl. DBS)	Joint	2015/16	Limited	Limited	Yes	2	2	2	2	2	14	Yes	Recruitment, Selection, and Onboarding
129	Corporate Services	People & Culture	Learning & Development	Joint	2021/22	Satisfactory	Satisfactory	Yes	2	1	2	1	2	11	No	
130	Corporate Services	People & Culture	Gifts & Hospitality (officers)	Joint	2022/23	Satisfactory	Satisfactory	No	1	2	3	1	1	11	No	
131	Corporate Services	People & Culture	Payroll	Joint	2022/23	Substantial	Substantial	Yes	3	3	3	3	3	21	Yes	HR Data Management
132	Corporate Services	People & Culture	Travel & Subsistence (expenses)	Joint	2020/21	Limited	Limited	No	2	3	2	1	1	14	Yes	Travel & Subsistence
133	Corporate Services	People & Culture	Annual Leave (incl. annualised hours policy)	Joint	2020/21	Limited	Limited	No	2	2	2	2	1	13	No	
134	Corporate Services	People & Culture	Pension Administration	Joint	Not audited	No rating	No rating	No	3	2	2	2	1	15	No	
135	Corporate Services	People & Culture	5 Councils/Zellis	Joint	Not audited	No rating	No rating	No	2	1	3	2	3	14	No	
136	Corporate Services	People & Culture	HR Policy Framework	Joint	Not audited	No rating	No rating	No	1	1	2	2	2	10	No	
137	Corporate Services	People & Culture	Organisational Culture	Joint	Not audited	No rating	No rating	No	2	1	2	2	2	12	No	
138	Corporate Services	People & Culture	Diversity & Inclusion	Joint	2011/12	Satisfactory	Satisfactory	Yes	1	1	2	1	1	8	Yes	Diversity & Inclusion
139	Corporate Services	People & Culture	Health & Safety	Joint	2022/23	Limited	Limited	Yes	3	1	3	3	2	16	Yes	Workplace Premises
140	Corporate Services	People & Culture	Lone Working	Joint	2022/23	Limited	Limited	No	2	1	3	2	3	14	No	
141	Corporate Services	IT Programmes	IT Strategy and Programmes	Joint	Not audited	No rating	No rating	No	3	1	3	2	3	16	No	
142	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
143	Corporate Services	IT Programmes	Information Security (incl. Cyber Security)	Joint	2022/23	Limited	Limited	No	3	3	3	3	3	21	Yes	Information Security
144	Corporate Services	IT Programmes	Disaster Recovery	Joint	2022/23	Limited	Limited	No	2	1	3	1	3	13	No	
145	Corporate Services	IT Programmes	IT Development	Joint	Not audited	No rating	No rating	No	1	1	3	1	3	11	No	
146	Corporate Services	IT Programmes	Data Capture/Geographical Information Systems (GIS)	Joint	2008/09	Satisfactory	Satisfactory	No	1	1	1	1	1	7	No	
147	Corporate Services	IT Programmes	Street Naming & Numbering	Joint	2018/19	Satisfactory	Satisfactory	No	1	1	2	1	1	8	No	

Schedule of Auditable Activity (SAA) - by risk score

No.	SERVICE AREA	SERVICE TEAM	AUDIT TOPIC	INTERNAL AUDIT REPORTS			OFFICER REQUEST	INTERNAL AUDIT RISK SCORING					INTERNAL AUDIT PLAN 2023/24			
				COUNCIL	LAST AUDITED	SOUTH LAST AUDIT RATING		VALE LAST AUDIT RATING	FINANCIAL RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	AUDIT YES/NO	AUDIT NAME
1	Finance	Strategic Finance	Payroll	Joint	2022/23	Substantial	Substantial	Yes	3	3	3	3	3	21	Yes	Payroll
2	Corporate Services	People & Culture	Payroll	Joint	2022/23	Substantial	Substantial	Yes	3	3	3	3	3	21	Yes	HR Data Management
3	Corporate Services	IT Programmes	Information Security (incl. Cyber Security)	Joint	2022/23	Limited	Limited	No	3	3	3	3	3	21	Yes	Information Security
4	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
5	Finance	Strategic Finance	Financial Accounting	Joint	2022/23	Satisfactory	Satisfactory	No	3	3	3	3	1	19	No	
6	Finance	Revenues & Benefits	Council Tax	Joint	2022/23	Satisfactory	Satisfactory	Yes	3	3	3	2	2	19	Yes	Council Tax
7	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 Scheme
8	Finance	Revenues & Benefits	National Non Domestic Rates (NDR)	Joint	2022/23	Satisfactory	Satisfactory	Yes	3	3	3	2	2	19	Yes	National Non Domestic Rates (NDR)
9	Finance	Exchequer & Procurement	Accounts Payable	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	3	3	2	2	19	Yes	Accounts Payable
10	Finance	Exchequer & Procurement	Procurement	Joint	2019/20	Satisfactory	Satisfactory	No	3	3	2	2	3	19	Yes	Procurement
11	Legal & Democratic	Information Governance & Data Protection	Information Governance/GDPR	Joint	2019/20	Satisfactory	Satisfactory	No	3	2	3	3	2	18	No	
12	Policy & Programmes	Programmes & Assurance	Insurance	Joint	2018/19	Substantial	Substantial	No	3	2	3	3	2	18	Yes	Insurance
13	Finance	Strategic Finance	General Ledger	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	3	2	1	3	18	Yes	General Ledger
14	Finance	Strategic Finance	Treasury Management	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	3	3	1	2	18	Yes	Treasury Management
15	Finance	Exchequer & Procurement	Accounts Receivable	Joint	2022/23	Audit in progress	Audit in progress	Yes	3	3	2	2	2	18	Yes	Accounts Receivable
16	All services	All services	Contract Management	Joint	2021/22	Satisfactory	Satisfactory	No	3	2	3	2	3	18	No	
17	Development & Corporate Landlord	Strategic Property	Strategic Property	Joint	2021/22	Limited	Limited	No	3	1	3	3	3	17	No	
18	Development & Corporate Landlord	Strategic Property	Asset Management Strategy	Joint	2021/22	Limited	Limited	No	3	2	3	3	3	17	No	
19	Development & Corporate Landlord	Property Assets	Beacon	Vale	2017/18	No rating	Satisfactory	No	3	2	3	1	3	17	No	
20	Development & Corporate Landlord	Property Assets	Comerstone	South	2019/20	Limited	No rating	No	3	2	3	1	3	17	No	
21	Development & Corporate Landlord	Technical Services	Grounds & Parks Maintenance	Joint	2022/23	Audit in progress	Audit in progress	No	3	2	3	2	2	17	No	
22	Policy & Programmes	Programmes & Assurance	Risk Management	Joint	2018/19	Satisfactory	Satisfactory	No	3	3	3	1	1	17	Yes	Risk Management
23	Policy & Programmes	Programmes & Assurance	Business Continuity	Joint	2022/23	Audit in progress	Audit in progress	No	3	2	3	1	3	17	No	
24	Policy & Programmes	Policy	ST06/CIL Policy	Joint	2021/22	Substantial	Substantial	No	3	2	3	2	2	17	No	
25	Finance	Strategic Finance	ST06/CIL	Joint	2021/22	Substantial	Substantial	No	3	2	3	2	2	17	No	
26	Finance	Revenues & Benefits	Discretionary Fund	Joint	2022/23	Audit in progress	Audit in progress	No	2	3	3	2	2	17	No	
27	Finance	Revenues & Benefits	Central Government Support Schemes	Joint	Not audited	No rating	No rating	No	2	3	3	2	2	17	Yes	Central Government Support Schemes
28	Development & Corporate Landlord	Property Assets	Operational & Non-Operational Estate Mgt	Joint	2016/17	Limited	Limited	No	3	2	3	1	2	16	No	
29	Development & Corporate Landlord	Property Assets	Facilities	Joint	2016/17	Limited	Limited	No	3	2	3	1	2	16	Yes	Workplace Premises
30	Policy & Programmes	Policy	Local Plan	Joint	Not audited	No rating	No rating	No	3	1	3	2	3	16	No	
31	Policy & Programmes	Policy	Transport Infrastructure	Joint	Not audited	No rating	No rating	No	3	1	3	2	3	16	No	
32	Policy & Programmes	Policy	Oxon 2050	Joint	Not audited	No rating	No rating	No	3	1	3	2	3	16	No	
33	Policy & Programmes	Community Wellbeing	Garden Communities	Joint	2022/23	Audit in progress	Audit in progress	No	3	2	3	2	1	16	No	
34	Finance	Exchequer & Procurement	Cash Management (prev. Cash Office and Cashiering)	Joint	2021/22	Satisfactory	Satisfactory	No	3	3	2	1	1	16	Yes	Cash Management
35	Corporate Services	People & Culture	Health & Safety	Joint	2022/23	Limited	Limited	Yes	3	1	3	3	2	16	Yes	Workplace Premises
36	Corporate Services	IT Programmes	IT Strategy and Programmes	Joint	Not audited	No rating	No rating	No	3	1	3	2	3	16	No	
37	Planning	Development - Large Sites	Enforcement	Joint	2019/20	Satisfactory	Satisfactory	No	2	2	3	1	3	15	No	
38	Legal & Democratic	Information Governance & Data Protection	Information Governance (FOI, EIR, SAR)	Joint	2021/22	Full	Full	No	1	2	3	3	3	15	No	
39	Housing & Environment	Environmental Services	Waste Management & Recycling	Joint	2015/16	Substantial	Substantial	No	3	1	3	1	3	15	No	
40	Housing & Environment	Environmental Services	Garden Waste	Joint	2021/22	Satisfactory	Satisfactory	No	3	1	3	1	3	15	No	
41	Development & Corporate Landlord	Property Assets	Leisure Centres	Joint	2015/16	Satisfactory	Satisfactory	No	3	1	3	2	2	15	No	
42	Policy & Programmes	Community Wellbeing	Community Hub & Recovery	Joint	2021/22	Substantial	Substantial	No	2	2	3	2	2	15	No	
43	Finance	Strategic Finance	Budgetary Control	Joint	2019/20	Satisfactory	Satisfactory	No	3	1	3	1	3	15	No	
44	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
45	Finance	Strategic Finance	Council Fees & Charges	Joint	2021/22	Satisfactory	Satisfactory	No	3	1	3	1	3	15	No	
46	Corporate Services	People & Culture	Pension Administration	Joint	Not audited	No rating	No rating	No	3	2	2	1	1	15	No	
47	Planning	Development - Large Sites	Major Applications	Joint	2019/20	Satisfactory	Satisfactory	No	2	2	3	1	2	14	No	
48	Planning	Development - Large Sites	Appeals	Joint	2018/19	Satisfactory	Satisfactory	Yes	2	2	3	1	2	14	Yes	Planning Appeals
49	Planning	Development - Applications	Building Control / Registration	Joint	2016/17	Limited	Limited	No	2	1	3	1	2	14	No	
50	Planning	Development - Applications	Minor/Other Applications	Joint	2019/20	Satisfactory	Satisfactory	No	2	2	3	1	2	14	No	
51	Legal & Democratic	Democratic Services	Elections & Elections Payments	Joint	2019/20	Limited	Limited	No	1	2	3	2	3	14	Yes	Elections and Election Payments
52	Legal & Democratic	Licensing & Community Safety	Licensing	Joint	2017/18	Satisfactory	Satisfactory	No	2	2	3	2	1	14	No	
53	Development & Corporate Landlord	Strategic Property	Development Initiatives	Joint	Not audited	No rating	No rating	No	2	2	2	2	2	14	No	
54	Development & Corporate Landlord	Technical Services	Toilets	Joint	2020/21	No rating	No rating	No	2	2	2	2	2	14	No	
55	Development & Corporate Landlord	Economic Development	Economic Development	Joint	2021/22	Satisfactory	Satisfactory	No	2	2	3	1	2	14	No	
56	Partnerships	Strategic Partnerships	5C Partnerships Client	Joint	Not audited	No rating	No rating	No	2	2	2	2	2	14	No	
57	Partnerships	Future Partnerships	5CP Transition & Renegotiation Programme	Joint	Not audited	No rating	No rating	No	2	2	2	2	2	14	No	
58	Policy & Programmes	Programmes & Assurance	Corporate Programmes (Corporate Delivery Framework)	Joint	2015/16	Limited	Limited	No	2	1	3	2	3	14	Yes	Corporate Delivery Framework
59	Policy & Programmes	Programmes & Assurance	Corporate Project Management	Joint	2015/16	Limited	Limited	No	2	1	3	2	3	14	No	
60	Policy & Programmes	Programmes & Assurance	Transformation	Joint	Not audited	No rating	No rating	No	3	1	3	1	2	14	No	
61	Corporate Services	People & Culture	Recruitment & Selection (incl. DBS)	Joint	2015/16	Limited	Limited	Yes	2	2	2	2	2	14	Yes	Recruitment, Selection, and Onboarding
62	Corporate Services	People & Culture	Travel & Subsistence (expenses)	Joint	2020/21	Limited	Limited	No	2	3	2	1	1	14	Yes	Travel & Subsistence
63	Corporate Services	People & Culture	5 Councils/Zells	Joint	Not audited	No rating	No rating	No	2	1	3	2	3	14	No	
64	Corporate Services	People & Culture	Lone Working	Joint	2022/23	Limited	Limited	No	2	1	3	2	3	14	No	
65	Legal & Democratic	Licensing & Community Safety	Safeguarding	Joint	2016/17	Substantial	Substantial	Yes	2	1	3	3	1	13	Yes	Safeguarding
66	Housing & Environment	Housing Delivery	Affordable Housing	Joint	Not audited	No rating	No rating	No	1	2	3	2	2	13	No	
67	Housing & Environment	Housing Delivery	Community Led Housing	Joint	Not audited	No rating	No rating	No	1	2	3	2	2	13	No	
68	Housing & Environment	Housing Needs	Disabled Facility Grants	Joint	2019/20	Full	Full	No	2	2	2	1	2	13	No	
69	Development & Corporate Landlord	Strategic Property	Disposals Policy	Joint	2021/22	Full	Full	No	2	2	2	2	1	13	No	
70	Development & Corporate Landlord	Strategic Property	Property Database	Joint	2021/22	Limited	Limited	No	2	1	2	2	3	13	No	
71	Development & Corporate Landlord	Property Assets	Community Centres	Joint	Not audited	No rating	No rating	No	2	1	3	2	2	13	Yes	Community Centres
72	Policy & Programmes	Programmes & Assurance	Emergency Planning	Joint	2017/18	Satisfactory	Satisfactory	No	2	1	3	1	3	13	No	
73	Policy & Programmes	Community Wellbeing	Community Grants	Joint	2018/19	Satisfactory	Satisfactory	No	2	2	3	1	1	13	No	
74	Finance	Strategic Finance	Credit Card Usage	Joint	2017/18	Limited	Limited	No	2	3	1	1	1	13	Yes	Credit Card Usage
75	Finance	Strategic Finance	Leases	Joint	2022/23	Satisfactory	Satisfactory	No	3	2	1	1	1	13	No	
76	Policy & Programmes	Programmes & Assurance	Afghan Relocations & Assistance Policy (ARAP)	Joint	2022/23	Audit in progress	Audit in progress	No	2	1	3	2	2	13	No	
77	Corporate Services	People & Culture	Annual Leave (incl. annualised hours policy)	Joint	2020/21	Limited	Limited	No	2	2	2	1	1	13	No	
78	Corporate Services	IT Programmes	Disaster Recovery	Joint	2022/23	Limited	Limited	No	2	1	3	1	3	13	No	
79	Legal & Democratic	Legal Services	Legal (incl. RIPA)	Joint	2013/14	Full	Full	No	2	1	3	1	2	12	No	
80	Legal & Democratic	Democratic Services	Anti-Fraud & Corruption Policies	Joint	2014/15	Limited	Limited	No	1	3	2	1	1	12	No	
81	Legal & Democratic	Democratic Services	Whistleblowing	Joint	2014/15	Limited	Limited	No	1	3	2	1	1	12	No	
82	Legal & Democratic	Democratic Services	Corporate Governance	Joint	2014/15	Full	Full	No	1	2	3	1	2	12	No	
83	Legal & Democratic	Democratic Services	Democratic Services	Joint	Not audited	No rating	No rating	Yes	1	1	3	2	2	12	Yes	Report Lifecycle Process
84	Housing & Environment	Housing Delivery	Mobile Home Parks	Joint	2022/23	Audit in progress	Audit in progress	No	2	2	2	1	1	12	No	
85	Housing & Environment	Housing Needs	Housing Allocations	Joint	2022/23	Satisfactory	Satisfactory	No	1	2	3	2				

No.	SERVICE AREA	SERVICE TEAM	AUDIT TOPIC	INTERNAL AUDIT REPORTS				OFFICER REQUEST	INTERNAL AUDIT RISK SCORING					INTERNAL AUDIT PLAN 2023/24		
				COUNCIL	LAST AUDITED	SOUTH LAST AUDIT RATING	VALE LAST AUDIT RATING		YES/NO	FINANCIAL RISK (x2)	FRAUD RISK (x2)	REPUTATIONAL RISK	LEGAL RISK	CORPORATE RISK	RISK SCORE (MIN.7, MAX.21)	AUDIT YES/NO
90	Finance	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	Not audited	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	Not audited	No rating	No rating	No	2	1	2	1	2	11	No	
100	Partnerships	Future Partnerships	Housing & Growth Deal Delivery	Joint	Not audited	No rating	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	
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	3	1	1	11	No	
108	Corporate Services	IT Programmes	IT Development	Joint	Not audited	No rating	No rating	No	1	1	3	1	3	11	No	
109	Legal & Democratic	Licensing & Community Safety	CCTV Contract	Joint	2009/10	Satisfactory	Satisfactory	No	2	1	2	1	1	10	No	
110	Housing & Environment	Housing Delivery	Housing Strategy	Joint	Not audited	No rating	No rating	No	1	1	3	2	1	10	No	
111	Housing & Environment	Housing Needs	Temporary Accommodation	Joint	2022/23	Audit in progress	Audit in progress	No	1	1	3	1	2	10	No	
112	Housing & Environment	Environmental Services	Environmental Protection	Joint	2016/17	Limited	Satisfactory	No	1	1	3	2	1	10	No	
113	Development & Corporate Landlord	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	People & Culture	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	2	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	
121	Development & Corporate Landlord	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 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 rating	No	1	1	2	1	1	8	No	
125	Development & Corporate Landlord	Technical Services	Engineering Services (Sewerage, Flooding, Drainage)	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
126	Development & Corporate Landlord	Technical Services	Moorings	Vale	2019/20	No rating	Satisfactory	No	1	1	2	1	1	8	No	
127	Partnerships	Future Partnerships	Arc	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
128	Policy & Programmes	Policy	External Consultations & Motions	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
129	Policy & Programmes	Policy	Neighbourhood Planning	Joint	2015/16	Limited	Limited	No	1	1	2	1	1	8	No	
130	Policy & Programmes	Policy	Community Led Planning	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
131	Policy & Programmes	Community Wellbeing	Arts Strategy	Joint	Not audited	No rating	No rating	Yes	1	1	2	1	1	8	No	
132	Corporate Services	Communications & Engagement	Marketing	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
133	Corporate Services	Customer Services	Customer Services	Joint	Not audited	No rating	No rating	No	1	1	2	1	1	8	No	
134	Corporate Services	People & Culture	Diversity & Inclusion	Joint	2011/12	Satisfactory	Satisfactory	Yes	1	1	2	1	1	8	Yes	Diversity & Inclusion
135	Corporate Services	IT Programmes	Street Naming & Numbering	Joint	2018/19	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	
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 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	
143	Planning	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 rating	No	1	1	1	1	1	7	No	
145	Policy & Programmes	Policy	Insight, Policy, Influence	Joint	Not audited	No rating	No rating	No	1	1	1	1	1	7	No	
146	Policy & Programmes	Policy	Climate & Biodiversity	Joint	Not audited	No rating	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:**

<b>Heading</b>	<b>Description</b>
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
<b>Key financial audit</b>	Key financial audit, reviewed annually

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

<b>Risk Definitions &amp; Scoring</b>	
<b>Low Risk: 1</b>	Consequences will not be severe and any associated losses relatively small.
<b>Medium risk: 2</b>	Significant impact to council operations and services.
<b>High risk: 3</b>	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 recommended actions followed up and reported on every quarter.
2	11	Failure to fulfil the Data Protection legislative requirements	8/6	Data protection audit performed in 2019/20, with recommended actions followed up and reported on every quarter. Data protection is scheduled for review in 2024/25; however, the need for an audit of this topic sooner than this will be reassessed during the mid year review of the 2023/24 internal audit plan.
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, with recommended actions followed up and 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 recommended actions followed up and reported on every quarter. Annual review of progress/updates scheduled for 2023/24.
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 recommended actions followed up and reported on 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 recommended actions followed up and reported on every quarter. Garden waste audit scheduled for 2024/25, with a focus on open book contract management 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 with the Transformation Manager and team to remain aware of associated risks and to identify where internal audit assurance is required.
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 2023/24 to provide assurance on the 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 focus on open book contract management arrangements. The need for an audit of this topic sooner than this will also be assessed during the mid year review of the 2023/24 internal audit plan.

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, with recommended actions followed up and reported on every quarter.
2	11	Failure to fulfil the Data Protection legislative requirements	8/6	Data protection audit performed in 2019/20, with recommended actions followed up and reported on every quarter. Data protection is scheduled for review in 2024/25; however, the need for an audit of this topic sooner than this will be reassessed during the mid year review of the 2023/24 internal audit plan.
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, with recommended actions followed up and reported on 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, with recommended actions followed up and reported on every quarter. Annual review of progress/updates scheduled for 2023/24.
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 recommended actions followed up and reported on every quarter. 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 recommended actions followed up and reported on every quarter. Garden waste audit scheduled for 2024/25, with a focus on open book contract management arrangements.
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 meetings with the Transformation Manager and team to remain aware of associated risks and to identify where internal audit assurance is required.
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 2023/24 to provide assurance on the management of the May elections.
9	73 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 focus on open book contract management arrangements. The need for an audit of this topic sooner than this will also be assessed during the mid year review of the 2023/24 internal audit plan.

**Internal Audit Allocation 2023/24**

DESCRIPTION	DAYS 2023/24	DAYS 2022/23	VARIANCE	NOTES
<b>Total available days</b>	<b>1,040</b>	<b>1,040</b>	<b>0</b>	<b>1</b>
Total lost days	238	213	25	2
Total non-chargeable days	90	90	0	3
Total chargeable days	712	737	(25)	4
<b>Total lost, non-chargeable, chargeable days</b>	<b>1,040</b>	<b>1,040</b>	<b>0</b>	
<b>Proportion of chargeable days</b>	<b>68%</b>	<b>71%</b>	<b>(3%)</b>	
<b>Proportion of non-chargeable days</b>	<b>9%</b>	<b>9%</b>	<b>0%</b>	
<b>Proportion of lost days</b>	<b>23%</b>	<b>20%</b>	<b>3%</b>	

Notes

- 1. Total available days** is the full-time hours (260 working days) for one internal audit and risk manager and three auditors, which remains unchanged from the prior year.
- 2. Total lost days** includes annual leave, public holidays (including office shutdown), and other planned/unplanned leave (e.g., sickness, medical appointments, paternity leave). The amount is affected by carry forward of leave and the purchase of additional leave (maximum five days each annual leave year).
- 3. Total non-chargeable days** comprises administration (e.g., performance management, recruitment), meeting attendance, and training and development. Total days remains unchanged from the prior year.
- 4. Total chargeable days** includes planned (key financials, assurance audits) and unplanned (e.g., consultancy, investigations) internal audit work, ad-hoc advice, recommendations follow up, and audit management (e.g., quality assurance, reporting, internal audit methodology). Total chargeable days is lower in 2023/24 due to the increase in total lost days from the prior year.

**Internal Audit Plan Schedule 2023/24**

Planned Audits							
No.	Service Area	Audit Name	Risk Score (min. 7, max 21)	April to September (1st Half)		October to March (2 <sup>nd</sup> Half)	
				Q1	Q2	Q3	Q4
1	Planning	Planning Appeals	14		X		
2	Legal & Democratic	Report Lifecycle Process	12	X			
3		Elections and Election Payments	14		X		
4		Safeguarding	13		X		
5	Development & Corporate Landlord	Community Centres	13	X			
6	Policy & Programmes	Corporate Delivery Framework	14			X	
7		South & Vale Climate Action	7				X
8	Finance	Insurance	18	X			
9		Risk Management	17	X			
10		Credit Card Usage	13		X		
11		Central Government Support Schemes	17		X		
12		Cash Management	16			X	
13		Procurement	19			X	
14	Corporate Services	Travel & Subsistence	14	X			
15		HR Data Management	21		X		
16		IT Asset Management	20		X		
17		Diversity & Inclusion	8		X		
18		Information Security	21		X		
19		Recruitment, Selection, and Onboarding	14			X	
20		Complaints	10				X
21	Development & Corporate Landlord, & Corporate Services	Workplace Premises	16	X			

Key Financial Audits							
No.	Service Area	Audit Name	Risk Score (min. 7, max 21)	April to September (1st Half)		October to March (2 <sup>nd</sup> Half)	
				Q1	Q2	Q3	Q4
22	Corporate Services & Finance	Payroll	21	X			
23	Finance	National Non-Domestic Rates (NNDR)	19		X		
24		Council Tax	19			X	
25		Housing Benefits & Council Tax Reduction Scheme (HB&CTRS)	19			X	
26		Accounts Receivable	18				X
27		Accounts Payable	19				X
28		Capital Management & Accounting	15				X
29		General Ledger	18				X
30		Treasury Management	18				X

*\*The timings indicate the quarter the audit fieldwork is due to commence. However, some audits may be performed over more than one month/quarter. We will seek to agree a date which ensures the availability of key officers.*

**High Level Audit Scope**

No.	Audit Area	Audit Scope
1	Planning Appeals	Administrations and processing of appeals received from the Planning Inspectorate. Review and monitoring of appeals outcomes. Management of decisions made contrary to officer recommendations.
2	Report Lifecycle Process	Review of the councils' report lifecycle process, including report format and content.
3	Elections & Election Payments	Policies and procedures, compliance to legislation, roles and responsibilities, officer training, election payments and recharges, post-election performance evaluation.
4	Safeguarding	Fulfilment of the councils' statutory safeguarding duties towards children, young people and adults with care and support.
5	Community Centres	Management of buildings and operations at council run community centres. Review for silo working practices.
6	Corporate Delivery Framework	Contents and application of the corporate delivery framework.
7	South & Vale Climate Action	Review of officer activities to support the councils' climate emergency objectives.
8	Risk Management	Risk management methodologies follow best practice whilst meeting the needs of the councils.
9	Corporate Delivery Framework	Contents and application of the corporate delivery framework.
10	Credit Card Usage	Security and user access controls/restrictions, supporting documentation/rationale for transactions, monitoring of credit card usage.
11	Central Government Support Schemes	Issue of support scheme funds in accordance with government guidelines.
12	Cash Management	Receipt, handling, and processing of cheques.
13	Procurement	Awareness and application of updated procurement procedure rules.
14	Travel & Subsistence	Authorisation, processing, and payment of officer and member expense claims. Compliance to HR policies and procedures.
15	HR Data Management	Completeness and accuracy of HR data, and consistency across council systems.

**APPENDIX 3**

No.	Audit Topic	Audit Scope
16	IT Asset Management	IT assets are accounted for, deployed, maintained, upgraded, and disposed of appropriately, and in line with policy.
17	Diversity & Inclusion	Fulfilment of the new diversity and inclusion strategy and the councils' public sector equality duty arising from the Equality Act.
18	Information Security	IT and data security management in hybrid working arrangement. Preparation and response to cybersecurity incidents. Cybersecurity awareness of officers and councillors.
19	Recruitment, Selection, & Onboarding	Evaluate the consistency and effectiveness of searching and vetting, interview and evaluation, and hiring and onboarding.
20	Complaints	Register of complaints, recording and acknowledgement, actions taken to respond or resolve complaints, monitoring and reporting.
21	Workplace Premises	Fulfilment of the councils' statutory duty to provide and safe and healthy working environment for officers.
22	Payroll	Amendments to standing data (starters, leavers, overtime, variations). Monthly payroll processing. Payroll records, including reconciliations between systems.
23	National Non-Domestic Rates	Valuation records for new and amended properties. NNDR billing, payment, and refund transactions. Debt recovery and write offs.
24	Council Tax	Liabilities, including discounts and exemptions. Payments, credits, refunds, and suspense transactions. Recovery, enforcement, and write-offs.
25	Housing Benefits & Council Tax Reduction Scheme	Housing benefits and CTRS payments. Benefits assessments and subsidy claims. Benefit overpayments.
26	Accounts Receivable	Invoice processing, including periodic invoices. Recovery, aged debts, cancellations and write offs. Invoice suppressions. Raising invoices by service teams performed in accordance with financial procedures.
27	Accounts Payable	Invoice and refunds processing. Duplicate suppliers and payments. Manual, direct debit and BACS payment transactions.
28	Capital Management & Accounting	Capital financial strategy and asset management plan. Capital contracts and budget monitoring. Completeness and accuracy of asset register, including reconciliations.
29	General Ledger	Bank reconciliations. Suspense account balances and transactions. Journal transfers, including authorisation and documentation.
30	Treasury Management	Investments and borrowings (including authorisation, counterparty limits, coding). Treasury management performance. Access level controls within treasury management and banking systems.

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Agenda Item 9

# Joint Audit and Governance Committee



Report of the Head of Finance  
 Author: Yvonne Cutler Greaves  
 Telephone: 07917 088357  
 E-mail: [yvonne.cutlergreaves@southandvale.gov.uk](mailto:yvonne.cutlergreaves@southandvale.gov.uk)  
 South cabinet member responsible: Councillor Andrea Powell

**AGENDA ITEM or  
REPORT NO**

<p>E-mail: <a href="mailto:andrea.powell@southoxon.gov.uk">andrea.powell@southoxon.gov.uk</a>                  Telephone: 07882 584120                  Vale cabinet member responsible: Councillor Debby Hallett                  Telephone: 07545 241013                  E-mail: <a href="mailto:debby.hallett@whitehorsedc.gov.uk">debby.hallett@whitehorsedc.gov.uk</a></p> <p>To: Joint Audit and Governance Committee                  DATE: 28 March 2023</p>	
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## Corporate risk review

### Recommendation(s)

(a) That the Committee undertakes a half yearly progress review of the corporate risk registers as outlined in the risk management strategy.

### Purpose of the review

1. This is the half yearly progress review of the corporate risk registers for South Oxfordshire District Council (South) and Vale of White Horse District Council (Vale). This review follows on from the joint audit and governance committee report in July 2022.
2. The contact officer for this report is Yvonne Cutler Greaves, Risk and Insurance Team Leader for South and Vale, email [yvonne.cutlergreaves@southandvale.gov.uk](mailto:yvonne.cutlergreaves@southandvale.gov.uk).

### Strategic Objectives

3. Openness and accountability in South Oxfordshire.
4. Working in an open and inclusive way in the Vale of White Horse.

## Background

5. The corporate risk registers attached have been compiled as outlined in the risk management framework and reviewed and updated with individual Heads of Service.
6. There are a total of 25 risks (16 last report) on the South corporate risk register and 24 risks (16 last report) on the Vale corporate risk register.
7. None of the Councils risks has increased their gross risk score.
8. Three risks have reduced their net risk score in both South and Vale registers since last reported in July 2022:

Risk ref South/Vale	Description	Risk score Gross/Net
65	IT Cybersecurity breach due to inadequate security protection of the council's external website may lead to the council systems and data being compromised and result in council financial and reputation loss.	8/3
2	IT Cybersecurity breach due to inadequate security protection of the Software as Service cloud applications (Zellis/Unit 4 etc) may lead to the council systems and data being compromised and result in council financial and reputation loss.	8/3
4	Failure to manage the security of all council owned assets including council offices	7/3

9. There are seven new risks for South and Vale:

Risk ref South/Vale	Description	Risk score Gross/Net
73/75	Failure to provide suitable temporary housing for the asylum refugees in our district results in the council not fulfilling its statutory obligations as the levels of homelessness increase.	9/8
70/72	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.	8/8
69/71	Failure to respond to change in waste legislation (Environment Act 2021) may result in loss of council reputation and fines.	8/6
75/77	Failure to understand the effects of the programme, to house refugees, has on council residents who are waiting to be housed may impact community wellbeing and cohesion across the districts leading to dissatisfied residents and loss of council reputation.	8/6

72/74	The transformation programme aim whereby staff will be enabled by systems and processes to deliver four key outcomes: 1. Customers (services accessible to all) 2. Digital data and technology (user centred, secure, and trusted) 3. People (supported, skilled and resilient) 4. Future proofing the council (continually improving; efficient and adaptable) are not realised over the timeframe resulting in outdated processes delivering a poor standard of customer service, lower efficiencies, and loss of reputation.	8/6
71/73	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
74/76	Failure to plan for the potential long term impact high inflation has on council finances linked to future Government funding limits results in poor service.	6/6

10. One risk has been re-introduced for South and Vale:

Risk ref South/Vale	Description	Risk score Gross/Net
38/38	Failure to deliver a major election in accordance with our statutory requirements including the Elections Act results in reputational damage and costs to re-run an election.	8/5

11. The top ten risks for South and Vale are shown below:

Risk ref South/Vale	Description	Risk score Gross/Net
73/75 New	Failure to provide suitable temporary housing for the asylum refugees in our district results in the council not fulfilling its statutory obligations as the levels of homelessness increase.	9/8
70/72 New	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.	8/8
49/50	Third party contractors BCPs and file back-ups are not fit for purpose.	8/7

11/11	Failure to fulfil the Data Protection legislative requirements.	8/6
9/9	Failure to have an effective health and safety management system in place.	8/6
58/62	IT and data security compromised due to remote working and naïve user behaviour.	8/6
69/71 New	Failure to respond to change in waste legislation (Environment Act 2021) may result in loss of council reputation and fines.	8/6
75/77 New	Failure to understand the effects of the programme to house refugees has on council residents who are waiting to be housed may impact community wellbeing and cohesion across the districts leading to dissatisfied residents and loss of council reputation.	8/6
72/74 New	The transformation programme aim whereby staff will be enabled by systems and processes to deliver four key outcomes: 1. Customers (services accessible to all) 2. Digital data and technology (user centred, secure, and trusted) 3. People (supported, skilled and resilient) 4. Future proofing the council (continually improving; efficient and adaptable) are not realised over the timeframe resulting in outdated processes delivering a poor standard of customer service, lower efficiencies, and loss of reputation.	8/6
38	Failure to deliver a major election in accordance with our statutory requirements including the Elections Act results in reputational damage and costs to re - run an election.	8/5

### Climate and Ecological Impact Implications

12. There are no direct climate or ecological implications arising from this report. The corporate risk review supports the councils in achieving their corporate objectives in this area.

### Financial Implications

13. There are financial implications attached to managing the risks outlined in the corporate risk registers, and risk owners are responsible for ensuring costs of mitigation are proportionate to the risk exposure.

### Legal Implications

14. None.

## **Risk Implications**

15. Risk identification is an integral part of this progress review.

## **Other Implications**

16. None

### **Attached:**

- South Corporate Risk Register March 2023
- Vale Corporate Risk Register March 2023

## South Oxfordshire District Council Corporate Risk Register

SODC Corporate											
Sa		All themes									
Sb		Protect and restore our natural world									
Sc		Openness and Accountability									
Sd		Action on Climate emergency									
Se		Improved economic and community well-being									
Sf		Homes and Infrastructure that meet local needs									
Sg		Investment that rebuilds our financial Viability									
A	B	C	D	E	F	G	H	I	J	K	L
Risk No/Ref	Corporate Strategic Themes	Risk category	Risk description / consequences	Gross risk rating 3+3	Risk owner	Mitigation actions	Action owner	Net risk rating 3+3 matrix	Tolerable Y/N	Further mitigation actions if required	Review by when
49	Sa	Operational	Third party contractors Business Continuity Plans (BCP) and file back ups are not fit for purpose and may result in poor customer service and loss of council reputation if there a) is failure of IT infrastructure. b) Disaster Recovery Incident c) Loss of corporate data data and possible data breach	8	Mark Stone, Adrianna Partridge, Suzanne Malcolm	IT There is a review of the IT Business continuity Plan (BCP) across SCP . Ongoing review council Business Resilience Plans (BRP's) IT arrangements . Capita have 30 days of back up at any one time. Because there is no immutable backup of councils' data and application within Capita network, SC partners are exploring implementation of offline backups for council data stored on Capita network via 3rd party supplier. External funding has been provided to assist in implementation and deployment. No dates have been provided at this time. CAPITA are now deliverig annual DR tests for SCP, next schedule test mid 23 <b>All other Third Party Contractors</b> Review all Third Party BCP's to ensure that they are fit for purpose.	All Service Managers	8	Y	Review procurement procedures to include Third Party BCPs . Develop training on contract management and monitoring to ensure the council manage performance effectively. External 3rd party backups will still be needed. CAPITA's proposal to move all of the SCP servers to their MS Azure environment, removing council reliance on CAPITA servers , improved resilience and availability is now not being actioned as costly. However, agreed with Capita that MS365 will move to offline backups once work has been concluded with Mendip post April. Until then this risk remains red 8.	Mar-23
73	Sc Sf	Statutory	Failure to provide suitable temporary housing for the asylum refugees in our district results in the council not fulfilling its statutory obligations as the levels of homelessness increase.	9	Mark Stone, Adrianna Partridge, Suzanne Malcolm	Housing delivery strategy agreed 2022. S/V have a dedicated team to host the Oxfordshire wide project to investigate accommodation options in the short term to enable refugees to 'move on' from hosted to independent accommodation, funded by central government. Capital funding from the council to purchase property DHLUC funding to deliver a number of homes through the (LA Housing Fund - LAHF) Collaborative working across property team and housing teams to deliver suitable housing within the tight time frame.	Adrianna Partridge/Ben Coleman	8	Y	Paper to cabinet on March 9 outlining approach.	Mar-23
70	Sa	Contractual	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	Mark Stone/ Suzanne Malcolm	Proposed options outlined via Senior management review and Project Board with Legal and Financial support to ensure a waste service will be in place.	Paul Fielding	8	Y	Member approval of recommended option will be taken by Cabinet on March 23, with appropriate delegation to the Dep Coo Place and HOF in consultation with relevant cabinet members to ensure a waste service will be in place across the district.	Mar-23
65	Sa	Technology security	IT Cybersecurity breach due to inadequate security protection of the councils external website may lead to the council systems and data being compromised and result in council financial and reputation loss.	8	Adrianna Partridge	The council has an experienced information governance officer and data protection officer in post. A senior IT manager has been trained and now holds a certificate in Cyber security (CISM)  Cyber and data security working group which includes members from IT, Risk and Insurance, Business continuity and the Data protection Officer are working through the data security Internal Audit recommendations, have instigated Cyber and Data Security awareness campaigns to improve user awareness whilst working from home. The councils Emergency Planning/Business Continuity officer currently chairs the TVLRF Cyber Resilience Working Group which meets quarterly to share learning and discuss cyber risks. Partner agencies share learning and warn and inform on any breaches to LRF partners. The councils were chosen by the LGA to undergo an external LGA cyber audit. The councils websites are now hosted on a Government approved hosting platform external to CAPITA. It is now monitored and managed, the updates to Wordpress software are also updated regularly. What is excluded is updates as result of vulnerabilities to SAV specific modules requires monitoring. Deployed all Cyber training modules to staff on Leah. New applications being deployed directly as Software as a Service (SaaS) will have Single-Sign On (SSO) protocols enabled. SSO delivers login to the SaaS application directly to an end-user by automating the login via their Microsoft 365 credentials , website admin. This makes it harder for cyber-criminals to access these applications without a legitimate M365 login. It also improves leaver access to applications as accounts are automatically disabled across all SSO systems when the Capita login account is closed.	Simon Turner	2/3	Y	Cyber incident plan for SAV drafted for integration into the Emergency plan as a scenario. 6 to 2/3 green nety risk score	Sa

2	Sa	Technology security	IT Cybersecurity breach due to inadequate security protection of the Software as Service cloud applications (Zellis/Unit 4 etc) may lead to the council systems and data being compromised and result in council financial and reputation loss.	8	Adrianna Partridge	CAPITA information security infrastructure provides continuous updates of security software, firewalls and patches. The 5CP Information security group regularly meets to discuss issues and mitigation actions. The council has an experienced information governance officer and data protection officer in post. A senior IT manager has been trained and now holds a certificate in Cyber security (CISM)  Cyber and data security working group which includes members from IT, Risk and Insurance, Business continuity and the Data protection Officer are working through the data security Internal Audit recommendations ;have instigated Cyber and Data Security awareness campaigns to improve user awareness whilst working from home.  The councils Emergency Planning/Business Continuity officer currently chairs the TVLRF Cyber Resilience Working Group which meets quarterly to share learning and discuss cyber risks. Partner agencies share learning and warn and inform on any breaches to LRF partners.  Multifactor authentication (MFA) has been deployed to all staff and councillors. Capita VPN already has MFA. By adding additional layer of authentication it makes it difficult for login account to be compromised as an additional item of security is needed to using a password. Account passwords lengths increased across all accounts. Capita are doing annual penetration tests as a result of that a revised action plan of vulnerabilities is produced and worked through with each of the 5CP. Monthly updates are held with Capita security team on progress. This is a continuous programme as there are new vulnerabilities appearing all the time. We are now members of SEGWRAP a local government security forum in the SE. Cloud based application will be configured sstth single sign on using MS 365 accounts ensuring only valid users can log in to cloud based systems.  Meta compliance training models have been rolled out on Leah and form part of corporate induction training. Clir cyber briefings are now part of the Clir induction programme via L&D.  New applications being deployed directly as Software as a Service will have Single-Sign On (SSO) protocols enabled. SSO delivers login to the SaaS application directly to an end-user by automating the login via their Microsoft 365 credentials. This makes it harder for cyber-criminals to access these applications without a legitimate MS365 login. It also improves leaver access to applications as accounts are automatically disabled across all SSO systems when the Capita login account is closed.	Simon Turner	2/3	Y	Continue to complete migration of all council apps to the SAAS cloud. GREEN NET	Mar-23
11	Sb	Procedural/regulatory	Failure to fulfil the Data Protection legislative requirements may result in fines, insurance claims and reputational damage if data is breached or a challenge is made	8	Patrick Arran (DPO)	Information Governance and Data Protection team now has a settled establishment of permanent staff and provides dedicated support to all teams as well as developing a hub and spoke network of Information Governance Champions.  There has been extensive work to establish assurance in line with the ICO toolkit with significant progress made and raising awareness at SMT level with a regular update dashboard.  Work has been underway to further work to develop/review the corporate framework and all relevant policies. There is close liaison with Legal on data sharing agreements and review of contract clauses. Updates to Record of Processing Activities (ROPA) to be further embedded as a regular review process. Data Protection Impact Assessments ( DPIAs) considered for all new processes and Data Protection Team/Officer advice sought on all new projects. Data protection training for all staff on LEAH is closely monitored to ensure compliance. Keep up to date with guidance from the information Commissioner and other bodies in relation to data protection and information rights. Working from abroad policy now in place to ensure all staff are aware of the requirements.	Sandy Bayley	6	Y	Constant monitoring of legislative tests. Continue work to ensure that all Data Protection policies are in place and up to date, including ongoing review of the ROPA. Ensure FOI/EIR requests are correctly managed to ensure compliance with DPA and minimise data breaches arising from incorrect handling.	Mar-23
9	Sc	Procedural - Health and safety	Failing to have an effective health and safety management system in place and lack of resource to support, may result in: a fatality, illness or injury to staff or anyone else affected by our business; damage to property, legal action by HSE; civil claims and increased costs.	8	Mark Stone, Adrianna Partridge, Suzanne Malcolm	A fundamental review of the Health & Safety management system was undertaken in 2019. Findings and progress of this review are considered by JAG and SMT on a regular basis.  Health & Safety is a standing item on SMT agendas including quarterly reporting of reported incidents, key metrics and KPIs.  The Last report showed an increase in reporting near miss incidents across the council which is a measure of increased awareness amongst staff.  Development of key health & safety policies: Lone Working.; DSE: Hybrid Working and First Aid .  Training modules to be available via LEAH for staff and councillors to access; reporting of completion rates for services areas will be reported to SMT.	Mark Minion/David Fairall	6	Y	Review of resourcing has been completed and active recruitment for an additional H&S business partner is ongoing. Cabinet approval has been given to set up Health and Safety champions and forum. Health and Safety policies under development include: Equipment Management;Management and Control of Contractors;Water Hygiene.	Mar-23
58	Sa	IT Security	IT and data security compromised due to remote working and naive user behaviour, which may result in data breach and fines/loss of reputation	8	Adrianna Partridge	Regular monitoring and review at triage and SMT. Capita monitoring network for unusual activity and reporting to councils Action recommendations from security audit regard staff behaviours and awareness particularly during remote working. Update Jarvis pages etc. Cyber and data security awareness campaign22/23 launched to raise awareness to all staff working remotely first key message Phishing with posters and Jarvis popup.Regular monthly Cyber Group Meetings. Metacompliance Training Modules are being uploaded on Leah for all staff and councillors. Multifactor authentication deployed to all councillors and officers to add an additional layer of security when logging into Office365 (already used for VPN). Regular comms updates to councillors and staff on cyber-security themes highlighting key messages on tips and information to avoid falling prey to cyber-scams and phishing attacks.	All Service Managers	6	Y	Continue to monitor and increase awareness throughout the year through Metacompliance and comms. Continued comms messages to staff and councillors on current threats, and known vulnerabilities being exploited, highlighting awareness and personal responsibility on being 'secure'.  Councillor Cyber Security briefings have been devised via the Cyber and Data Security working group and will form part of the Clir induction after the elections in May.	Mar-23

69	Sa	Statutory	Failure to respond to change in waste legislation (Environment Act 2021) may result in loss of council reputation and fines.	8	Mark Stone Suzanne Malcolm	Waste collection arrangements post June 2024 offers opportunity to be flexible to legislative changes. We await Government clarity as to the impact the Act may have on our services. Environment team working group which includes the Waste Programme Manager, William Maxwell to keep a watching brief to ensure the legislation is monitored and changes are captured at the earliest opportunity, ready to be developed into future service provision	Paul Fielding	6	Y	Once the impact of legislation is understood, review options for future service provision.	Mar-23
38	Sa	Statutory	Failure to deliver a major election in accordance with our statutory requirements including the Elections Act results in reputational damage and costs to re-run an election	8	Patrick Arran	Deliver the local elections 2023 following the Election Act 2022 and Voter ID requirements by: detailed project planning and risk registers which are regularly reviewed and updated as part of project governance. Delivery is monitored on a regular basis as and when appropriate. New returning officer and electoral registration officer, together with Deputy Returning Officers are in place.	Steven Corrigan	5	Y	Refer to Project risk register and dashboard	Mar-23
75	Sa	Openness and Accountability	Failure to understand the effects of the programme to house refugees has on council residents who are waiting to be housed may impact community wellbeing and cohesion across the districts leading to dissatisfied residents and loss of council reputation.	8	Mark Stone, Adrianna Partridge, Suzanne Malcolm	Housing delivery strategy agreed 2022. Collaborative working across property team and housing teams to deliver suitable housing within the tight time frame. Comms plan to all residents to manage expectations. community hub team in place which supports all residents. Gold and Silver Oxfordshire systems still in place to manage community wellbeing and community tensions.	HOS	6	Y	Paper to cabinet on March 9 outlining approach	Mar-23
71	Se	Active communities	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	Suzanne Malcolm/James Carpenter	3 million KW/Hrs saved due to Decarbonisation and other energy saving measure such as pool covers/LED lighting/reduced pool temperatures/reduction of circulation turnover of pools. Continue to work with our operator GLL who, post Covid have more discretion as to controls over opening hours to come to the best options to ensure good service provision for our residents.	Mark Foster/Ben Whaymand	5	Y	Ongoing effective management controls with GLL through regular Scrutiny and Cabinet reviews.	Mar-23
72	Sc Sg	Operational	The transformation programme aim whereby staff will be enabled by systems and processes to deliver four key outcomes: 1. Customers (services accessible to all) 2.digital data and technology (user centred, secure and trusted) 3.people (supported, skilled and resilient) 4. future proofing the council (continually improving; efficient and adaptable) are not realised over the timeframe resulting in outdated processes delivering a poor standard of customer service, lower efficiencies and loss of reputation.	8	Adrianna Partridge	Transformation team fully resourced. Cabinet paper approved approach Sept 2022. Governance structure in place. Plan to review all the council service areas by an agreed staged process outlined in the approved Cabinet paper. Service teams under review are part of the process and attend regular transformation meetings. Intranet transformation page on Jarvis. Staff briefings. Members reporting. Comms plan in place. Transformation operational group (TOK) also meets fortnightly to review the programme and manage escalations	Tim Oruye	6	Y	Develop regular reporting cycle and budgetary review.	Mar-23

23	Sf	Planning	Lack of informed and consistent decision making across the councils due to some members wishing to follow their democratic right to 'call in' planning decisions and go against the planning officer advice results in increase in no's of appeals and JRT's, increased costs, loss of infrastructure funding and loss of council reputation.	7	Adrian Duffield	<p>The Heads of Service, section 151 and monitoring officers inform and advise relevant councillors on consequences and impact of planning decisions and legal, financial and policy implications of decisions.</p> <p>We have a scheduled programme of training for 2023 for Committee members and cabinet members on the planning process, material planning considerations and implications and consequences of planning decisions in the local and national context. We have held recent sessions on:</p> <ul style="list-style-type: none"> <li>-the emerging changes with the Building Control Regulations</li> <li>-Planning Advisory Service provided material planning consideration training for Committee Members (2 x events for each Council)</li> </ul> <p>We have quarterly training sessions scheduled in the Corporate calendar for 2023 to provide Members with planning and building control updates, changes in policy and key themes/ trends.</p> <p>We have a session scheduled in February on solar park proposals and considerations, along with a further session being scheduled for late February/early March on drainage matters.</p> <p>We are also working with the community engagement team to improve communication with our residents and local parishes.</p>	Adrian Duffield	2/3	Y	<p>Maintain a consistent approach to briefing councillors on legal, financial and policy implications of making planning application decisions.</p> <p>Provide support to parishes with regular updates and communications on reasons for planning decisions in the local and national context. Following the PAS and PAS Peer Review we have pulled together an action plan of service delivery improvements and are working through these changes.</p> <p>We are regularly reviewing our service delivery in line with the PAS recommendations.</p>	Mar-23
66	Se	Finance	Failure to consider the impact of war in Ukraine on Council finances whereby expenditure may increase faster than income due to inability to increase council tax at the same rate and may impact the economic viability of specific services within the districts in the short to medium term.	7	Mark Stone	<p>Monitor impact of war in Ukraine and assess income and expenditure through budget monitoring throughout 2022/23 to determine if in-year contingency is sufficient. Budget setting for future years will need to reflect impact of the war on the council's finances.</p>	Simon Hewings	2/3	Y	<p>Work with other councils and national bodies to demonstrate impact of war on council finances and lobby for further funding</p>	Mar-23
74	Sc Sg	Finance	Failure to plan for the potential long term impact high inflation has on council finances linked to future Government funding limits results in poor service.	6	SMT Budget Grp	<p>Finance working group set up with key members from SMT(PASH/APSM) to review and monitor the long term impacts on the councils and services and to regularly lobby the Government for future funding.</p>	SMT Group	6	Y	<p>Ong meeting in April SH to present medium term financial plan for OMG. To understand current po</p>	Mar-23
4	Sa	Security - resources	Failure to manage the security of all council owned assets including council offices may result in an incident or intruder entering the building putting our staff and visitors at risk or potential injury claims.	6	Adrianna Partridge/Suzanne Malcolm/ James Carpenter	<p>Cornerstone and community centres have designated key holders and security checks as part daily operations. Corporate Landlord Model: Provides clarity on roles and responsibilities. Terror threat level remains substantial ... Remain alert to PROTECT draft Legislation and guidance. Security audit has been undertaken at new Office premises at Abbey House, recommendations have been endorsed by our insurers ZM. A review is underway to help support staff against abusive customers .WIP.Didcot Gateway Security; Outside consultants advising on security for new premises , recommendations have been incorporated into the design.</p>	Heads of Service	2/3	Y	<p>Monitor security plans across all council owned assets.</p>	Mar-23
41	Sa	Security - resources	Major incident in the district - failure to adequately respond to a major incident affecting our residents may result in legal action (corporate manslaughter/environmental pollution) and loss of reputation.	5	Adrianna Partridge	<p>The council has an Emergency Planning Officer (EPO) within the Programmes and Assurance team. The team have up to date Emergency Plans which include establishing a Crisis Response Team and cover appropriate escalations to deal with Major Incidents.</p> <p>The EPO attends TVLRF and Oxfordshire County Council meetings on a regular basis to ensure joint working and understanding of roles and responsibilities in the event of an emergency incident. The team receives and reviews regular updates from the Local Resilience Forum (LRF) partners and Resilience Direct.</p> <p>To respond to an incident the LRF would 'stand up' an SCG or TCG as appropriate and would call upon partners to allocate resources as indicated in agreed plans. This could include a scientific technical advisory call (STAC) in the event of environmental issues. A major incident would be responded to by the relevant partner agencies, utilising Joint Emergency Services Interoperability Programme (JESIP) principles.</p> <p>The team keep up to date with the latest developments, regularly review internal plans and arrangements, undertake training and participate in emergency planning incident exercises. Successfully undertook Golden</p>	Ben Coleman/Tim Oruye	2/3	Y	<p>Plan to carry out test of our own cascade call system following Golden Chariot de brief. Look into feasibility of running a cyber exercise.</p>	Mar-23
21	Sa	Procedural/ regulatory	Changes in legislation and government policy, may impact the operational delivery of the councils' corporate objectives.	6	Adrianna Partridge/ Tim Oruye/ Patrick Arran	<p>Environment Bill enshrined in law with effect from 10 Nov 2021. Insight and Policy Team researching implications . A number of DEFRA consultations on the new Environment Act have been responded to. Most recently a collaborative response across, Biodiversity, Climate, Waste and Air Quality teams for input into the consultation environmental targets. We continue to use the responses to these as a powerful lobbying and feedback tool.</p> <p>Climate &amp; Biodiversity Team Leader in post who will review the specific requirements for both Councils to ensure compliance to new Environment Act obligations.</p> <p>A waste procurement expert is employed to support the waste contract procurement, planned interim contract with BIFFA at present until all implications are known.</p> <p>Building Safety Bill emerging with implications for building control relating to fire safety.. Levelling up and regeneration bill monitoring potential implications for the councils.</p>	Tim Oruye	2/3	Y	<p>Review options to extend existing Biffa contract for Waste in light of potential changes in the Environment Bill until changes are understood. Planning, Senior officer training for building safely bill planned for Jan 2022 - both South and Vale Continuation of surveillance of further DEFRA announcements on the Environment Act and input into consultations held. Monitor impact on Affordable housing,infrastructure on planning as a result of the Levelling up and regeneration Bill. Govt will consult on refugees dispersal schemes monitor impact on councils.</p>	Mar-23

15	Sc	Contract/Procedural	Failure of third party contracts to deliver acceptable levels of statutory service, resulting in non compliance of councils statutory obligations, reduction of service provision, inefficient operations, financial penalties and increased costs.	5	Simon Hewings	Methodology to report service breaches are in place, this provides evidence to use in contract re-negotiation. Contracts continue to be under review with focus on lessons learned. Governance structure in place and regular monitoring meetings held. Annual Performance Reports Scrutiny reviews projects as part of Corporate Delivery Framework. Performance reporting process has been embedded to ensure openness and transparency. Provision of effective contract monitoring training for staff. Consider succession planning for hand over of contracts to ensure consistency and that focus is maintained. Council waste contract procurement to incorporate contract monitoring requirements. Regular report on KPI monitoring to Scrutiny (GLL/BIFFA/Capita)	All Heads of Service	2/3	Y	Possible central contract monitoring group linked to SMT to review and report on contractual obligations and revisit contracts. Management structure includes Head of Service and service management reporting on contract KPI's quarterly.	Mar-23
27	Se	Safeguarding	Failure to deliver council safeguarding responsibilities may result in loss of reputation and civil claims if a safeguarding incident occurs in our districts and we have not followed the stipulated procedures and protocols of reporting.	5	Adrianna Partridge Suzanne Malcolm/ Patrick Arran	Designated safeguarding officer (DSO) Adrianna Partridge and deputies, Suzanne Malcolm and Patrick Arran, in place. Cases referred to DSO which do not meet the threshold can be referred to monthly Joint Tasking Meeting for multi-agency review. Training ongoing  Oxfordshire County Council conducts a joint annual audit incorporating the standards from the safeguarding self-assessment against the Children Act 2004 (s11 audit) as well as the standards developed for Adult Services. As part of this audit we submit an annual return which is subject to peer review.	Diane Foster	2/3	Y	New Leads to complete safeguarding training.	Mar-23
67	Sa	Resources personal security	Failure to estimate the impact of hybrid working and changes in ways of working through transformation as well as external economic factors on the staff morale result in increased absence and stress cultural disconnect with the council and staff working in isolation poor customer service and loss of reputation.	5	Adrianna Partridge/Mark Minion	Staff briefings. Staff wellbeing group activities. Staff survey Abbey house nice office space fit for purpose. Drop-in sessions for staff Able to meet for lunch as part of wellbeing.	Mark Minion/ David Fairall	2/3	Y	Continue to promote wellbeing initiatives Continue to remind people of options other than working from home. A council-wide survey has been undertaken about staff perceptions of hybrid working this will be followed up with focus groups and training for managers on supporting staff in a hybrid working environment Action planning to commence.	Mar-23

Corporate Risk Register - Vale of White Horse District Council

VWHDC Corporate Strategic Themes	
Va	All themes
Vb	Providing the homes people need
Vc	Tackling Climate Emergency
Vd	Building Healthy Communities
Ve	Building Stable Finances
Vf	Working in Partnership
Vg	Working in an open and inclusive way

A	B	C	D	E	F	G	H	I	J	K	L
Risk No/Ref	Corporate Strategic Themes	Risk category	Risk description / consequences	Gross risk rating 3+3	Risk owner	Mitigation actions	Action owner	Net risk rating 3+3 matrix	Tolerable Y/N	Further mitigation actions if required	Review by when
50	Va	Operational	<b>Third party contractors Business Continuity Plans (BCP) and file back ups are not fit for purpose</b> and may result in poor customer service and loss of council reputation if there a) is failure of IT infrastructure. b) Disaster Recovery Incident c) Loss of corporate data data and possible data breach	8	Mark Stone, Adrianna Partridge, Suzanne Malcolm	IT There is a review of the IT Business continuity Plan (BCP) across 5CP . Ongoing review council Business Resilience Plans (BRPs) IT arrangements. Capita have 30 days of back up at any one time. Because there is no immutable backup of councils' data and application within Capita network, 5C partners are exploring implementation of offline backups for council data stored on Capita network via 3rd party supplier still wip. External funding has been provided to assist in implementation and deployment. No dates have been provided at this time. CAPITA are now delivering annual DR tests for 5CP, next test planned mid 23 <b>All other Third Party Contractors</b> Review all Third Party BCP's to ensure that they are fit for purpose.	All Service Managers	8	Y	Review procurement procedures to include Third Party BCPs . Develop training on contract management and monitoring to ensure the council manage performance effectively. External 3rd party backups will still be needed. CAPITA's proposal to move all of the 5CP servers to their MS Azure environment, removing council reliance on CAPITA servers , improved resilience and availability is now not being actioned as costly. However, agreed with Capita that MS365 will move to offline backups once work has been concluded with Mendip post April. Until then this risk remains red 8.	Mar-23
75	Vd Vb Vf	Statutory	<b>Failure to provide suitable temporary housing for the asylum refugees in our district</b> results the council not fulfilling its statutory obligations as the levels of homelessness increase.	9	Mark Stone, Adrianna Partridge, Suzanne Malcolm	Housing delivery strategy agreed 2022. SV have a dedicated team to host the Oxfordshire wide project to investigate accommodation options in the short term to enable refugees to 'move on' from hosted to independent accommodation, funded by central government. Capital funding from the council to purchase property DHLUC funding to deliver a number of homes through the (LA Housing Fund - LAHF) Collaborative working across property team and housing teams to deliver suitable housing within the tight time frame.	Adrianna Partridge/Ben Coleman	8	Y	Paper to cabinet in March outlining approach.	Mar-23
72	Va	Contractual	<b>Failure of waste service at end of current contract in June 2024</b> may result in poor service to residents and loss of reputation and potential fines.	8	Mark Stone Malcolm Suzanne	Proposed options outlined via Senior management review and Project Board with Legal and Financial support to ensure a waste service will be in place.	Paul Fielding	8	Y	Member approval of recommended option will be taken by Cabinet on March 23, with appropriate delegation to the Dep. Ceo Place and HOF in consultation with relevant cabinet members to ensure a waste service will be in place across the district.	Mar-23

67	Va	Technology security	IT Cybersecurity breach due to inadequate security protection of the councils external website may lead to the council systems and data being compromised and result in council financial and reputation loss.	8	Adrianna Partridge	The council has an experienced information governance officer and data protection officer in post. A senior IT manager has been trained and now holds a certificate in Cyber security (CISM)  Cyber and data security working group which includes members from IT, Risk and Insurance, Business continuity and the Data protection Officer are working through the data security Internal Audit recommendations have instigated Cyber and Data Security awareness campaigns to improve user awareness whilst working from home.  The councils Emergency Planning/Business Continuity officer currently chairs the TVLRF Cyber Resilience Working Group which meets quarterly to share learning and discuss cyber risks. Partner agencies share learning and warn and inform on any breaches to LRF partners.  The councils were chosen by the LGA to undergo an external LGA cyber audit.  The councils websites are now hosted on a Government approved hosting platform external to CAPITA. It is now monitored and managed, the updates to WordPress software are also updated regularly. What is excluded is updates as result of vulnerabilities to SAV specific modules requires monitoring.  New applications being deployed directly as Software as a Service (SaaS) will have Single-Sign On (SSO) protocols enabled. SSO delivers login to the SaaS application directly to an end-user by automating the login via their Microsoft 365 credentials, website admin. This makes it harder for cyber-criminals to access these applications without a legitimate M365 login. It also improves leaver access to applications as accounts are automatically disabled across all SSO systems when the Capita login account is closed.	Simon Turner	2/3	Y	Cyber incident plan for SAV drafted for integration into the Emergency plan as a scenario.	Mar-23
2	Va	Technology security	IT Cybersecurity breach due to inadequate security protection of the Software as Service non cloud applications (Zellis/Unit 4 etc) may lead to the council systems and data being compromised and result in council financial and reputation loss.	8	Adrianna Partridge	CAPITA information security infrastructure provides continuous updates of security software, firewalls and patches. The 5CP Information security group regularly meets to discuss issues and mitigation actions.  The council has an experienced information governance officer and data protection officer in post. A senior IT manager has been trained and now holds a certificate in Cyber security (CISM)  Cyber and data security working group which includes members from IT, Risk and Insurance, Business continuity and the Data protection Officer are working through the data security Internal Audit recommendations have instigated Cyber and Data Security awareness campaigns to improve user awareness whilst working from home.  The councils Emergency Planning/Business Continuity officer currently chairs the TVLRF Cyber Resilience Working Group which meets quarterly to share learning and discuss cyber risks. Partner agencies share learning and warn and inform on any breaches to LRF partners.  Multifactor authentication (MFA) has been deployed to all staff and councillors. Capita VPN already has MFA. By adding additional layer of authentication it makes it difficult for login account to be compromised as an additional item of security is needed to use a password. Account passwords lengths increased across all accounts. Capita are doing annual penetration tests as a result of that a revised action plan of vulnerabilities is produced and worked through with each of the 5CP. Monthly updates are held with Capita	Simon Turner	2/3	Y	Continue to complete migration of all council apps to the SAAS cloud. GREEN NET	Mar-23
11	Vg	Procedural/ regulatory	Failure to fulfil the Data Protection legislative requirements may result in fines, insurance claims and reputational damage if data is breached or a challenge is made	8	Patrick Arran (DPO)	Information Governance and Data Protection team now has a settled establishment of permanent staff and provides dedicated support to all teams as well as developing a hub and spoke network of Information Governance Champions.  There has been extensive work to establish assurance in line with the ICO toolkit with significant progress made and raising awareness at SMT level with a regular update dashboard.  Work has been underway to further work to develop/review the corporate framework and all relevant policies. There is close liaison with Legal on data sharing agreements and review of contract clauses.  Updates to Record of Processing Activities (ROPA) to be further embedded as a regular review process.  Data Protection Impact Assessments ( DPIAs) considered for all new processes and Data Protection Team/Officer advice sought on all new projects. Data protection training for all staff on LEAH is closely monitored to ensure compliance. Keep up to date with guidance from the information Commissioner and other bodies in relation to data protection and information rights. Working from abroad policy now in place to ensure all staff are aware of the requirements.	Sandy Bayley	6	Y	Constant monitoring of legislative tests. Continue work to ensure that all Data Protection policies are in place and up to date, including ongoing review of the ROPA. Ensure FOEIR requests are correctly managed to ensure compliance with DPA and minimise data breaches arising from incorrect handling.	Mar-23
9	Vb	Procedural -Health and safety	Failing to have an effective health and safety management system in place and lack of resource to support, may result in: a fatality, illness or injury to staff or anyone else affected by our business; damage to property, legal action by HSE; civil claims and increased costs.	8	Mark Stone, Adrianna Partridge, Suzanne Malcolm	A fundamental review of the Health & Safety management system was undertaken in 2019. Findings and progress of this review are considered by JAG and SMT on a regular basis.  Health & Safety is a standing item on SMT agendas including quarterly reporting of reported incidents, key metrics and KPIs.  Development of key health & safety policies covering areas such as lone working, safe use of DSE, hybrid working  Training modules to be available via LEAH for staff and councillors to access; reporting of completion rates for services areas will be reported to SMT.	Mark Minion/David Fairall	6	Y	Review of resourcing has been completed and active recruitment for an additional H&S business partner is ongoing. Cabinet approval has been given to set up Health and Safety champions and forum. Health and Safety policies under development include: Equipment Management;Management and Control of Contractors;Water Hygiene.	Mar-23
38	Va	Statutory	Failure to deliver a major election in accordance with our statutory requirements including the Elections Act results in reputational damage and costs to re - run an election	8	Patrick Arran	Deliver the local elections 2023 following the Election Act 2022 and Voter ID requirement by: detailed project planning and risk registers which are regularly reviewed and updated as part of project governance. Delivery is monitored on a regular basis as and when appropriate.  New returning officer and electoral registration officer, together with Deputy Returning Officers are in place.  Deliver following Election act and voter ID requirements by...	Steven Corrigan	5	Y	Refer to Project risk register and dashboard	Mar-23

62	Va	IT Security	IT and data security compromised due to remote working and naive user behaviour, which may result in data breach and fines/loss of reputation	8	Adrianna Partridge	Regular monitoring and review at triage and SMT. Capita monitoring network for unusual activity and reporting to councils Action recommendations from security audit regard staff behaviours and awareness particularly during remote working. Update Jarvis pages etc. Cyber and data security awareness campaign 22/23 launched to raise awareness to all staff working remotely first key message Phishing with posters and Jarvis popup. Regular monthly Cyber Group Meetings. Metacompliance Training Modules are being uploaded on Leah for all staff and councillors. Multifactor authentication deployed to all councillors and officers to add an additional layer of security when logging into Office365 (already used for VPN). Regular comms updates to councillors and staff on cyber-security themes highlighting key messages on tips and information to avoid falling prey to cyber-scams and phishing attacks.	All Service Managers	6	Y	Continue to monitor and increase awareness throughout the year through Metacompliance and comms. Continued comms messages to staff and councillors on current threats, and known vulnerabilities being exploited, highlighting awareness and personal responsibility on being 'secure'. Councillor Cyber Security briefings have been devised via the Cyber and Data Security working group and will form part of the Clr induction after the elections in May.	Mar-23
68	Ve	Finance	Failure to consider the impact of war in Ukraine on Council finances whereby expenditure may increase faster than income due to inability to increase council tax at the same rate and may impact the economic viability of specific services within the districts in the short to medium term.	7	Mark Stone	Monitor impact of war in Ukraine and assess income and expenditure through budget monitoring throughout 2022/23 to determine if in-year contingency is sufficient. Budget setting for future years will need to reflect impact of the war on the council's finances.	Simon Hewings	2/3	Y	Work with other councils and national bodies to demonstrate impact of war on council finances and lobby for further funding	Mar-23
71	Va	Statutory	Failure to respond to change in waste legislation (Environment Act 2021) may result in loss of council reputation and fines.	8	Mark Stone Suzanne Malcolm	Waste collection arrangements post June 2024 offers opportunity to be flexible to legislative changes. We await Government clarity as to the impact the Act may have on our services. Environment team working group which includes the Waste Programme Manager, William Maxwell to keep a watching brief to ensure the legislation is monitored and changes are captured at the earliest opportunity, ready to be developed into future service provision	Paul Fielding	6	Y	Once the impact of legislation is understood, review options for future service provision.	Mar-23
77	Vd Vb Vf	Openness and Accountability	Failure to understand the effects of the programme to house refugees has on council residents who are waiting to be housed may impact community wellbeing and cohesion across the districts leading to dissatisfied residents and loss of council reputation.	8	Mark Stone, Adrianna Partridge, Suzanne Malcolm	Housing delivery strategy agreed 2022. Collaborative working across property team and housing teams to deliver suitable housing within the tight time frame. Comms plan to all residents to manage expectations. community hub team in place which supports all residents. Gold and Silver Oxfordshire systems still in place to manage community wellbeing and community tensions.	HOS	6	Y	Paper to cabinet in March outlining approach	Mar-23
74	Ve Vf	Operational	The transformation programme aim whereby staff will be enabled by systems and processes to deliver four key outcomes: 1. Customers (services accessible to all) 2. digital data and technology (user centred, secure and trusted) 3. people (supported, skilled and resilient) 4. future proofing the council (continually improving; efficient and adaptable) are not realised over the timeframe resulting in outdated processes delivering a poor standard of customer service, lower efficiencies and loss of reputation.	8	Adrianna Partridge	Transformation team fully resourced. Cabinet paper approved approach Sept 2022. Governance structure in place. Plan to review all the council service areas by an agreed staged process outlined in the approved Cabinet paper. Service teams under review are part of the process and attend regular transformation meetings. Intranet transformation page on Jarvis. Staff briefings. Members reporting. Comms plan in place. Transformation operational group (TOG) also meets fortnightly to review the programme and manage escalations	Tim Oruye	6	Y	Develop regular reporting cycle and budgetary review.	Mar-23

73	Vd	Active Communities	Failure to provide a full menu of leisure centre activities, reduced opening hours due to the economic crisis 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.		Suzanne Malcolm/James Carpenter	3 million KW/hrs saved due to decarbonisation and other energy saving measures such as pool covers/LED lighting/reduced pool temperatures/reduction in circulation turnover of pools. Continue to work with our operator GLL who, post Covid have more discretion as to controls over opening hours to come to the best options to ensure good service provision for our residents.	Mark Foster/Bedn Whaymand	5	Y	Review GLL accounts through scrutiny and cabinet at end of year	Mar-23
75	Ve	Finance	Failure to plan for the potential long term impact high inflation has on council finances linked to future Government funding limits results in poor service.	6	SMT Budget Grp	Finance working group set up with key members from SMT(PA/SH/AP/SM) to review and monitor the long term impacts on the councils and services and to regularly lobby the Government for future funding.	SMT Group	6	Y		Mar-23
22	Vb VI	Planning	Lack of informed and consistent decision making across the councils due to some members wishing to follow their democratic right to 'call in' planning decisions and go against the planning officer advice results in increase in no's of appeals and JRT's, increased costs, loss of infrastructure funding and loss of council reputation.	7	Adrian Duffield	The Heads of Service, section 151 and monitoring officers inform and advise relevant councillors on consequences and impact of planning decisions and legal, financial and policy implications of decisions.  We have a scheduled programme of training for 2023 for Committee members and cabinet members on the planning process, material planning considerations and implications and consequences of planning decisions in the local and national context. We have held recent sessions on:  -the emerging changes with the Building Control Regulations -Planning Advisory Service provided material planning consideration training for Committee Members (2 x events for each Council)  We have quarterly training sessions scheduled in the Corporate calendar for 2023 to provide Members with planning and building control updates, changes in policy and key themes/ trends.  We have a session scheduled in February on solar park proposals and considerations, along with a further session being scheduled for late February/early March on drainage matters.	Adrian Duffield	2/3	Y	Maintain a consistent approach to briefing councillors on legal, financial and policy implications of making planning application decisions.  Provide support to parishes with regular updates and communications on reasons for planning decisions in the local and national context. Following the PAS and PAS Peer Review we have pulled together an action plan of service delivery improvements and are working through these changes.  We are regularly reviewing our service delivery in line with the PAS recommendations.	Mar-23
4	Ve	Security - resources	Failure to manage the security of all council owned assets including council offices may result in an incident or intruder entering the building putting our staff and visitors at risk of potential injury claims.	6	Adrianna Partridge/Suzanne Malcolm/ James Carpenter	Beacon and community centres have designated key holders and security checks as part daily operations. Corporate Landlord Model: Provides clarity on roles and responsibilities.  Terror threat level remains substantial .  Remain alert to PROTECT draft Legislation and guidance. Security audit has been undertaken at new Office premises at Abbey House, recommendations have been endorsed by our insurers ZM . A review is underway to help support staff against abusive customers .WIP.Didcot Gateway Security: Outside consultants advising on security for new premises , recommendations have been incorporated into the design.	Heads of Service	2/3	Y	Monitor security plans across all council owned assets.	Mar-23
41	Va	Security - resources	Major incident in the district. Failure to adequately respond to a major incident affecting our residents may result in legal action (corporate manslaughter/environmental pollution) and loss of reputation.	5	Adrianna Partridge	The council has an Emergency Planning Officer (EPO) within the Programmes and Assurance team. The team have up to date Emergency Plans which include establishing a Crisis Response Team and cover appropriate escalations to deal with Major Incidents.  The EPO attends TVLRF and Oxfordshire County Council meetings on a regular basis to ensure joint working and understanding of roles and responsibilities in the event of an emergency incident. The team receives and reviews regular updates from the Local Resilience Forum (LRF) partners and Resilience Direct.  To respond to an incident the LRF would 'stand up' an SCG or TCG as appropriate and would call upon partners to allocate resources as indicated in agreed plans. This could include a scientific technical advisory cell (STAC) in the event of environmental issues. A major incident would be responded to by the relevant partner agencies, utilising Joint Emergency Services Interoperability Programme (JESIP) principles.	Ben Coleman/Tim Oruye	2/3	Y	Plan to carry out test of our own cascade call system following Golden Chariot de brief . Look into feasibility of running a cyber exercise.	Mar-23

20	Va	Procedural/ regulatory	Changes in legislation and government policy, may impact the operational delivery of the councils' corporate objectives.	5	Adrianna Partridge/ Tim Oruye/Patrick Arran	Environment Bill enshrined in law with effect from 10 Nov 2021. Insight and Policy Team researching implications . A number of DEFRA consultations on the new Environment Act have been responded to. Most recently a collaborative response across, Biodiversity, Climate, Waste and Air Quality teams for input into the consultation environmental targets. We continue to use the responses to these as a powerful lobbying and feedback tool.  Climate & Biodiversity Team Leader in post who will review the specific requirements for both Councils to ensure compliance to new Environment Act obligations. A waste procurement expert is employed to support the waste contract procurement, planned interim contract with BIFFA at present until all implications are known. Building Safely Bill emerging with implications for building control relating to fire safety. Levelling up and regeneration bill monitoring potential implications for the councils.	Tim Oruye	2/3	Y	Planning: Senior officer training for building safely bill planned for Jan 2022 - both South and Vale Continuation of surveillance of further DEFRA announcements on the Environment Act and input into consultations held. Monitor impact on Affordable housing,infrastructure on planning as a result of the Levelling up and regeneration Bill. Govt will consult on refugees dispersal schemes monitor impact on councils.	Mar-23
15	Va	Contracts	Failure of third party contracts to deliver acceptable levels of statutory service ,resulting in non compliance of councils statutory obligations and reduction of service provision, inefficient operations, financial penalties and increased costs. ( Merge with risk 40)	5	Simon Hewings	Methodology to report service breaches are in place, this provides evidence to use in contract re-negotiation. Contracts continue to be under review with focus on lessons learned. Governance structure in place and regular monitoring meetings held. Annual Performance Reports Scrutiny reviews projects as part of Corporate Delivery Framework. Performance reporting process has been embedded to ensure openness and transparency. Provision of effective contract monitoring training for staff. Consider succession planning for hand over of contracts to ensure consistency and that focus is maintained. Council waste contract procurement to incorporate contract monitoring requirements. Regular report on KPI monitoring to Scrutiny (GLL/BIFFA/Captia)	All Heads of Service	2/3	Y	Planning: Senior officer training for building safely bill planned for Jan 2022 - both South and Vale	Mar-23
27	Vd	Safeguarding	Failure to deliver council safeguarding responsibilities may result in loss of reputation if a safeguarding incident occurs in our districts and we have not followed the stipulated procedures and protocols of reporting.	5	Adrianna Partridge Suzanne Malcolm Patrick Arran	Designated safeguarding officer (DSO) Adrianna Partridge and deputies, Suzanne Malcolm and Patrick Arran, in place. Cases referred to DSO which do not meet the threshold can be referred to monthly Joint Tasking Meeting for multi-agency review. Training ongoing  Oxfordshire County Council conducts a joint annual audit incorporating the standards from the safeguarding self-assessment against the Children Act 2004 (s11 audit) as well as the standards developed for Adult Services. As part of this audit we submit an annual return which is subject to peer	Diane Foster	2/3	Y	New Leads to complete safeguarding training.	Mar-23
14	Ve	Finance	Failure to maximise opportunities to realise areas of revenue growth may impact overall future council finances.	4	Mark Stone, Adrianna Partridge, Suzanne Malcolm	All Heads of Service to be vigilant in terms of new funding streams and opportunities and ensure that fees and charges relate to the budgeted cost of operating the service/scheme, are reasonably set and reviewed regularly as highlighted in the recent budget challenge process. Suzanne Malcolm to look for future revenue growth opportunities. Resource in place to look for opportunities for external funding for council initiatives has been successful eg: E5million (Vale) and E300K (South) for decarbonisation.	Simon Hewings	2/3	Y	Continue to look for opportunities to look at income generation for all services aided by the transformation programme.	Mar-23

# Joint Audit and Governance Work Programme

containing Joint Audit and Governance  
Committee work to be undertaken  
FROM MARCH 2023



## What is the work programme?

The Audit and Governance Work Programme belongs to South Oxfordshire District Council's and Vale of White Horse District Council's Joint Audit and Governance Committee and sets out a schedule of work for the period shown above. It is a rolling plan, subject to change at each committee meeting; however, the councils may allocate additional work without notice.

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
<b>Statement of accounts 2021/22</b>	Joint Audit and Governance Committee  To be confirmed	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk	Each year the committee must approve each council's statement of accounts and ensure they comply with the requirements of accounting practice.	The committee is asked to approve each council's statement of accounts and supporting documents for final sign-off by the committee's co-chairs and the councils' external auditor.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
<b>Corporate risk review</b>	Joint Audit and Governance Committee 28 Mar 2023	Harry Barrington-Mountford, Interim Head of Policy and Programmes harry.barrington-mountford@southandvale.gov.uk	The committee agreed to receive regular progress reports on the implementation of the risk management framework.	To review and comment on progress.	
<b>Quarterly update on internal audit recommendations</b>	Joint Audit and Governance Committee 28 Mar 2023	Victoria Dorman-Smith, Internal Audit Manager victoria.dorman-smith@southandvale.gov.uk	The committee approved a plan to receive quarterly updates on internal audit recommendations.	To monitor and ensure that management actions have been effectively implemented.	
<b>Internal audit activity report - fourth quarter 2022/23</b>	Joint Audit and Governance Committee 28 Mar 2023	Victoria Dorman-Smith, Internal Audit Manager victoria.dorman-smith@southandvale.gov.uk	The council audits its services through the internal audit service in line with the approved internal audit plan 2022/23. The report will summarise the outcomes of recent internal audit activity for the committee to consider.	The committee is asked to review the report and the main issues arising and seek assurance that action has been or will be taken where necessary.	
<b>Internal audit management report - fourth quarter 2022/23</b>	Joint Audit and Governance Committee 28 Mar 2023	Victoria Dorman-Smith, Internal Audit Manager victoria.dorman-smith@southandvale.gov.uk	The committee monitors the effectiveness of internal audit each quarter against the approved internal audit plan.	To report on management issues, summarise progress against the internal audit plan, and summarise priorities.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
<b>Internal audit plan 2023/24</b>	Joint Audit and Governance Committee 28 Mar 2023	Victoria Dorman-Smith, Internal Audit Manager victoria.dorman-smith@southandvale.gov.uk	The council audits its services through the internal audit service.	To approve the internal audit plan for 2023/24.	
<b>Review of terms of reference for appointment of independent person</b>	Joint Audit and Governance Committee 4 Jul 2023	Patrick Arran, Head of Legal and Democratic patrick.arran@southandvale.gov.uk	In response to the approval in principle of an independent person to the Joint Audit and Governance committee, that the terms of reference for this committee be reviewed.		
<b>Quarterly update on internal audit recommendations</b>	Joint Audit and Governance Committee 4 Jul 2023	Victoria Dorman-Smith, Internal Audit Manager victoria.dorman-smith@southandvale.gov.uk	The committee approved a plan to receive quarterly updates on internal audit recommendations.	To monitor and ensure that management actions have been effectively implemented.	
<b>Internal audit activity report - first quarter 2023/24</b>	Joint Audit and Governance Committee 4 Jul 2023	Victoria Dorman-Smith, Internal Audit Manager victoria.dorman-smith@southandvale.gov.uk	The council audits its services through the internal audit service in line with the approved internal audit plan 2022/23. The report will summarise the outcomes of recent internal audit activity for the committee to consider.	The committee is asked to review the report and the main issues arising and seek assurance that action has been or will be taken where necessary.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
<b>Internal audit management report - first quarter 2023/24</b>	Joint Audit and Governance Committee 4 Jul 2023	Victoria Dorman-Smith, Internal Audit Manager victoria.dorman-smith@southandvale.gov.uk	The committee monitors the effectiveness of internal audit each quarter against the approved internal audit plan.	To report on management issues, summarise progress against the internal audit plan, and summarise priorities.	