

Agenda



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**Vale
of White Horse**
District Council

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Date: 22 June 2023

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A MEETING OF THE

Joint Audit and Governance Committee

WILL BE HELD ON TUESDAY 4 JULY 2023 AT 7 PM

MEETING ROOM 1, ABBEY HOUSE, ABBEY CLOSE, ABINGDON, OX14 3JE

To watch this virtual meeting, follow this link to the council's [YouTube channel](#).

Members of the Committee:

South Oxfordshire District Council

Mocky Khan (Co-Chair)

Peter Dragonetti

Leigh Rawlins

Tony Worgan

Vale of White Horse District Council

Emily Smith (Co-Chair)

Oliver Forder

Judy Roberts

Andrew Skinner

Preferred Substitutes:

South Oxfordshire District Council

James Barlow

David Bretherton

Sam Casey-Rerhaye

Katharine Keats-Rohan

Axel Macdonald

Denise Macdonald

Jo Robb

David Turner

Vale of White Horse District Council

Andy Cooke

Eric de la Harpe

Jenny Hannaby

Mike Pighills

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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 3 - 7)

To adopt and sign as a correct record the Joint Audit and Governance Committee minutes of the meeting held on 28 March 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 Code of conduct annual report - 2022/23 (Pages 8 - 14)

To receive the report from the Head of Legal and Democratic.

7 Internal audit annual report 2022/23 (Pages 15 - 22)

To receive the report from the Internal Audit and Risk Manager.

8 Internal audit update report - Q1 2023/24 (Pages 23 - 36)

To receive the report from the Internal Audit and Risk Manager.

9 Work programme (Pages 37 - 41)

To review the committee work programme.

Minutes



OF A MEETING OF THE

Joint Audit and Governance Committee

**HELD ON TUESDAY 28 MARCH 2023 AT 6.30 PM
NORTHBOURNE ROOM, DIDCOT CIVIC HALL, BRITWELL ROAD,
DIDCOT, OX11 7HN**

Present in the meeting room

Members:

South Oxfordshire District Councillors: Peter Dragonetti and, Celia Wilson (in place of Mocky Khan)

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

Officers: Steve Culliford (Democratic Services Officer), Emily Barry (Democratic Services Officer), Simon Hewings (Head of Finance), Victoria Dorman-Smith (Internal Audit and Risk Manager) and, Yvonne Cutler-Greaves (Risk and Insurance Team Leader)

Guests: Councillor Andrew Crawford (Vale of White Horse District Council Cabinet Member for Finance and Corporate Assets)

60 Apologies for absence

Apologies for absence were received from Councillor Mocky Khan, who was substituted for Councillor Celia Wilson, Councillor Jane Murphy, Councillor George Levy and Councillor Simon Howell. Maria Grindley and Richard Tebbs, both from external auditor EY, had also sent their apologies for absence.

61 Minutes

RESOLVED: to approve the minutes of the meeting held on 31 January 2023 as a correct record and agree that the chair sign these as such.

62 Declarations of interest

There were no declarations of interest.

63 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. The chair highlighted that risk and assurance now falls under the remit of the Internal Audit.

The chair noted that Bishops Fleming have been appointed as the councils' external auditors and have been in contact with regards to meeting with the co-chairs.

Apologies were received from EY, the external auditor. They had been unable to submit the audit planning paper as they were running behind with this but this would be sent to the committee for information as soon as it was received.

The external audit of the councils' Statement of Accounts was currently in progress with an expected completion date of 30 April 2023. The Government was consulting on changing the deadline for councils' approval of Statements of Accounts to 31 May. It was felt by officers and the committee that this was inconvenient timing.

The chair made a request that the committee members advise of anything they considered would be helpful to committee members appointed under the new administration. It was requested feedback was sent directly to the Head of Finance.

64 Public participation

There was no public participation.

65 Internal audit management report - fourth quarter 2022/23

The committee received and noted the internal audit management report for the fourth quarter 2022/23 presented by the internal audit and risk manager. In summary a further two audits had been completed this quarter, seven were in progress and 14 were due to start in the fourth quarter. The internal audit manager reflected good progress was being made against the audit plan and that Internal Audit hoped to have completed the plan by 31 March 2023. The Afghan/Ukraine assistance audit had been deferred slightly due to a change in direction and ongoing work.

The committee asked what had been done with regards to businesses not paying their Non-Domestic Rates and enquired as to whether this was a weakness. The internal audit and risk manager noted that no issues had been found in the sample set internal audit had audited but she would check with the Revenues and Benefits Manager. She advised the committee that it would stay on Internal Audit's radar but it was a challenge to prove properties were being missed. The internal audit and risk manager did note that there had been an improvement year on year in this area and Capita had allocated additional resource to the inspection area.

The committee thanked the internal audit and risk manager and the internal audit team for getting the high number of reports through.

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

RESOLVED: to note the internal audit activity report for quarter four 2022/23.

66 Internal audit activity report - fourth quarter 2022/23

The committee received and noted the internal audit activity report for the fourth quarter 2022/23 presented by the internal audit and risk manager. The internal audit and risk

manager informed the committee that there were zero limited assurance reports. She informed the committee two audits had been completed this quarter and both received an assurance rating of satisfactory.

As members were satisfied with the report they agreed to note the report.

RESOLVED: to note the internal audit activity report quarter four 2022/23

67 Quarterly update on internal audit recommendations

The committee received and noted the quarterly update on internal audit recommendations presented by the internal audit manager and risk manager.

The internal audit and risk manager confirmed this was only the second time the report has been brought to committee. She confirmed from the two audits which had been carried out there were 19 new actions. Despite this the overall position had improved with 35 actions that had been closed. There were now 129 open actions compared to the previous report which had detailed 151 open actions.

The internal audit and risk manager highlighted to the committee that there were three high risk actions which related to the information security and property compliance audits but that the action owners were on target to deliver these actions by the end of June.

There was an ongoing need for the internal audit team to validate actions taken but there had been good engagement from teams and there was an improving general trend.

The chair reflected that the report had been a helpful addition to the committee and thanked the internal audit team for their work on it.

RESOLVED: to note the quarterly update on internal audit recommendations.

68 Internal audit plan 2023/24

The committee considered the internal audit and risk manager's report, which proposed the internal audit plan for 2023/24. The chair confirmed that a formal decision was required for this item in order to approve the plan.

The internal audit and risk manager introduced the report and summarised how the report was put together. She noted there were a number of factors to consider including corporate risk, priorities for service teams, external factors and areas which had not been audited for some time. The internal audit and risk manager reflected that whilst the plan was for 12 months there was a scheduled review at six months but also a need to remain flexible. Therefore it could be reviewed or changed before this.

The committee highlighted that this was a lot of work for a small team. The internal audit and risk manager identified that the plan is based on budgeted time and that not all audits would take the same amount of time due to their differing risk and complexity. She was confident that the plan could be delivered but did note that there is a growing trend towards having plans based on a much shorter timeframe (three months) and agreed to keep the plan under review.

The committee reflected that quarterly reviews of the plan would be helpful.

The committee enquired as to whether there would be an audit of Climate and Biodiversity as they currently had no risk rating. The internal audit and risk manager identified this was a record of audits which had been carried out and as this was a relatively new team/function no audit had been completed. The list was all areas that they could look at and this would be kept under review.

The chair noted that page 33, section 14 of the report provided a very good summary of what internal audit does.

RESOLVED: to approve the internal audit plan 2023/24.

69 Corporate risk review

The committee considered the head of finance's report on the quarterly corporate risk review. The risk and insurance team leader introduced the item. The committee was informed that the number of risks had increased from 16 to 24. Seven of these risks were new risks. Some the risks which had been added to the register were refugees risk of homelessness, the waste contract ending in June 2024, that the Environment Act had still not had the details published and there could be a resulting failure to respond, understanding the effects on local residents of housing refugees in their community, failure of the transformation programme to deliver on the set targets, the cost of running leisure centres in light of rising fuel costs and the failure to plan for long term impact of increased inflation on our finances.

Two cyber security risks had been mitigated as a result of the segregated nature of cloud hosting. However the offline back ups remained a risk area. It was hoped this would be mitigated by July 2023 when Havant Council was desegregated from the Five Councils Partnership.

The risk and insurance team leader also highlighted that council owned assets were a risk but that detailed risk assessment plans had been carried out across all council owned premises.

The committee enquired as to whether the requirement for photo ID in order to vote would be a risk. The risk and insurance team leader informed the committee that a great deal of work had been done to mitigate this risk through communications, training on managing the requirement and publicity of the requirement but that a reputational risk remained.

The committee were relieved to see a reduction in the IT risk. Members extended thanks to the risk and assurance team as well as colleagues in IT who had achieved this.

The committee did not feel that the number of risks on the risk register going up was something to be concerned about. Instead it demonstrated an awareness of the environment in which the council operated.

RESOLVED: to note the corporate risk review report.

70 Work Programme

The committee noted the committee's work programme and the democratic services officer informed the committee of the items that were scheduled to come to the next committee meeting on the 4 July 2023.

The head of finance pointed out the requirement to sign off the Statement of Accounts within a set timeframe and that this might therefore require a separate committee meeting to those currently scheduled. It was likely that the sign off could be the first meeting of the committee following the elections and there would therefore need to be training for new members of the committee.

The committee suggested that a training session immediately before the meeting would be beneficial even if this required a change to the start time of the meeting to allow attendance. They requested that they were kept informed of arrangements and that as much notice is given as possible of meetings.

The committee enquired as to the progress on the appointment of an independent person to the Joint Audit and Governance Committee. The democratic services officer confirmed that appointment would be made after Council approves the remuneration and there would be more information on this post elections.

The chair thanked both committee members for their work over the past four years and officers for their support with this.

RESOLVED: to note the work programme.

The meeting closed at 7.18 pm

Chair

Date

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Joint Audit and Governance Committee



Report of Patrick Arran, Monitoring Officer
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DATE: 4 July 2023

Annual Report on the Councillors' Code of Conduct Complaints for 2022-23

Recommendation

To note the annual report on the councillors' Code of Conduct for the 2022-23 municipal year.

Purpose of Report

1. This report provides a summary of the complaints determined in the 2022-23 municipal year which were made against district and parish councillors for alleged breaches of the Code of Conduct and covers developments in respect of the adoption of a new code, revised code of conduct complaints procedures and the training delivered to district councillors, parish councillors and parish clerks.

Corporate Objectives

2. High standards of conduct underpin all of the councils' work and the achievement of both councils' corporate objectives.

Background

3. District and parish councils have responsibility for promoting and maintaining standards in public life. The Monitoring Officer is responsible for dealing with allegations that councillors have failed to comply with the members' Code of Conduct and the councils have responsibility for providing arrangements for the consideration of allegations of a breach of the Code.
4. All councils must adopt a code of conduct dealing with the conduct that is expected of members and co-opted members of the authority when they are acting in that capacity. At its meeting on 29 March 2022 this committee recommended the adoption of a revised Oxfordshire Code of Conduct based on the Local Government Association (LGA) Model Code. The revised Code provides for definitions of

bullying and harassment, a requirement to treat other councillors, officers and members of the public with respect and includes other “registrable” interests and non-registrable interests. The Code has been adopted by all of the district councils and the county council. All the parish councils across both districts were recommended to adopt the revised Code.

5. All codes of conduct must be underpinned by the seven principles of public life, or “Nolan” principles, which are:
 - Selflessness
 - Integrity
 - Objectivity
 - Accountability
 - Openness
 - Honesty
 - Leadership.
6. At its meeting on 30 November 2021 this committee agreed revised arrangements for investigating complaints under the Code of Conduct to replace those in existence since March 2016. The revised arrangements were subsequently agreed by each Council and provide a detailed description of the process for the consideration of allegations of a breach of the Code, manage expectations for the public and councillors in respect of how complaints will be dealt with, include provision for an informal resolution of complaints where there is a breach of the Code, but which is not considered serious enough to investigate, and introduced a Public Interest Test. These arrangements for dealing with complaints have introduced an element of rigour to the process and has enabled the Monitoring Officer to robustly deal with complaints at an early stage during the past year. Evidence of this is set out in the schedule attached, which shows a number of submitted complaints dealt with at stage one. The more detailed explanation set out in the revised arrangements reduces the submission of potential complaints which are really reflective of an interpersonal dispute or issues in respect of the decision making process at a parish council. In addition, the Monitoring Officer now rejects complaints in circumstances where it is clear that the subject of the complaint was not acting in an official capacity.
7. Although the councils have the responsibility for maintaining these standards, there are currently very limited options in terms of sanctions. This, together with the cost of investigating complaints and the fact that a number of parish complaints are generally interpersonal disputes between councillors means that the Monitoring Officer will seek to resolve complaints informally where possible and appropriate. Examples of where this has occurred are also set out in the schedule attached.
8. All councillors should be encouraged to play an active role and take responsibility for promoting high standards of conduct. Training on the new Code was provided for district councillors in June 2022, parish clerks in August 2022 and parish councillors in September and October 2022. Prior to the elections in May, on 22 February 2023, the monitoring officer delivered training on local authority publicity and reputation during the pre-election period (formerly known as purdah) primarily for those councillors standing for election. Further Code of Conduct training was

delivered to district councillors as part of their induction training programme on 25 May 2023 and to parish clerks and councillors on 14 June 2023. Decision Making Training was delivered to district councillors on 30 May 2023.

9. Administering the complaints process is a high resource activity and therefore parish councils are encouraged to make every effort to reduce complaints arising in the first instance. Officers seek to deal with complaints in a pragmatic way and this includes:
 - giving advice to councillors / clerks to seek to enable them to resolve their own difficulties or to use an alternative form of dispute resolution
 - requiring evidence of an attempt to resolve the matter informally or a reasonable explanation of why this has not been explored before a formal complaint is progressed
 - imposing a “high bar” when it comes to interpersonal disputes
 - being clear when an issue is not a code of conduct matter and referring complainants to the relevant organisation’s complaints process or the Oxfordshire Association of Local Councils
 - offering alternative forms of dealing with conflict such as mediation or training
 - Where possible, alternative interventions or advice are offered before a formal complaint is received
10. As mentioned above, much of the code of conduct work (apart from registers of interests) is done informally and consists of giving advice over the telephone or by email. Officers do not routinely record this work, but it is reasonably significant and is often valuable in avoiding more substantial problems later on.
11. The councils retain the services of six “independent persons” to assist in maintaining and promoting high ethical standards in the district councils and the parish councils in South and Vale. The role of “independent person” was created by the Localism Act 2011. The independent persons provide overview of the process and are available to advise the subject councillor and to consult with the Monitoring Officer. The six independent persons were appointed by each Council at the annual meetings in May 2021 for terms of office until May 2026. At the annual meetings each Council considered a report on the payment of annual allowance for the independent persons. Each Council agree the recommendation of the Independent Remuneration Panel on the payment of an allowance of £583 per annum in recognition of their role.
12. Complaints submitted formally are recorded and where possible, officers require complainants to ensure that they use the pro-forma provided for that purpose.
13. A short summary of the formal complaints concluded in the 2022-23 municipal year is included in the appendix to this report. Three complaints resulted in a finding of a potential breach of the Code of Conduct.

Register of Interests

14. All councillors and co-optees at both district and parish level, are legally required to submit a register of their interests to the Monitoring Officer which is publicly available. Following the elections in May 2023 all councillors, both newly elected or re-elected, are required to submit register of interest forms. All of these registers

are signed off and published by the district council. Councillors and co-optees are also required to keep their registers up to date. The Democratic Services team receives these documents from parish clerks (on behalf of their councillors) as well as from district councillors after election / co-option. Reminders are sent for amendments to be registered.

15. There is an option for councillors / co-optees to request that their addresses and similar identifiers are removed from the public register if these are “sensitive interests”. This is where the councillor believes that disclosure of that information could lead to the member or co-opted member, or a person connected with them being subject to violence or intimidation. Over the past year the Monitoring Officer has continued to receive a number of these requests. The Monitoring Officer has taken a sympathetic approach and granted all requests in order to reduce potential risks to both the councils and to individual councillors.

Financial Implications

16. Code of conduct work and the administration of code of conduct complaints is met from existing budgets. In 2022/23 the independent persons undertook their role voluntarily. As set out in paragraph 11 of this report, the independent persons are now entitled to an allowance. The monitoring officer has engaged the services of external investigators during 2022-23 to cover the busy election period when he and the deputy monitoring, both acting as deputy returning officers, were responsible with colleagues for the successful delivery of the district and parish elections.

Legal Implications

17. All legal implications are set out in the body of the report.

Risks

18. If the councils fail to adopt and maintain a code of conduct and processes for the investigation of complaints, they will fail to comply with the statutory requirements. In turn, this could impact on the councils’ reputation and the integrity of corporate governance and decision-making processes.
19. Using alternative methods of dispute resolution reduces the cost of dealing with formal complaints, reduces the stress impact for the complainant and subject member and often provides a more satisfactory outcome for all parties involved.

Other Implications

20. None.

Conclusion

21. This report is for the Joint Audit and Governance Committee to note and to be aware of the work of the Monitoring Officer in respect of the administration of code of conduct complaints.

Background Papers

None

APPENDIX

SOUTH

Case Reference	District or Parish	Nature of Complaint	Decision	Comments
2022/2023 MUNICIPAL YEAR				
2022.01/02/03	Parish	Complaint against three councillors alleging actions had brought council into disrepute.	Rejected at stage one.	Complaint related to a decision of the council and therefore a governance issue rather than code of conduct matter.
2022.04	Parish	Complaint alleging bullying.	Potential breach of the code - disrepute.	Not in the public interest to incur expense of an investigation or in the interests of the parish council for the matter to be elongated. Subject of complaint required to issue an apology to complainant, attend training on code of conduct and training on local government law and etiquette.
2022.05	Parish	1. Failed to treat others with respect (fellow councillors) and/or 2. Failed to treat others with respect/respect the role played by representatives of partner organisations working with the Parish Council and/or 3. Bullied fellow councillors and/or 4. Failed to promote equality and not discriminate against any person and/or 5. Compromised the integrity or impartiality of an employee of the Council and/or	Three potential breaches of the code in respect of 1, 2 and 6. Other action.	Complaints resolved informally as not in the public interest to incur the expense of an investigation and facts straightforward. Councillor issued an apology for their actions and undertook training with the deputy monitoring officer on issue of treating others with respect and handling confidential information.

		<p>6. Disclosed confidential information to an employee</p> <p>7. Failed to show due regard for professional advice provided to the Council and/or</p> <p>8. Brought the local authority into disrepute and/or</p> <p>9. Failed to cooperate with a Code of Conduct assessment or investigation</p> <p>Complaint regarding the behaviour of the chair of a parish meeting.</p>		
20222.06	Parish	Complaint regarding behaviour of a councillor	Rejected at stage one	No evidence provided to support the allegations. Element of complaint related to how the council was run – not a code issue.
2022.07	Parish	Allegation of bullying and harassment.	Potential breach of the code. Other action.	Not in the public interest to incur expense of an investigation. Subject of the complaint reminded of the need to be mindful of language used which could show a lack of respect or bring the council into disrepute.
2023.01	Parish	Allegation of inappropriate behaviour.	No action.	Subject of police investigation.
2023.02	Parish	Allegations of various breaches of the Code including acting with integrity and honesty, treating people with respect.	No further action.	Councillor no longer in office and therefore no merit incurring further expense in investigation of the complaint. meeting and taking part

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				in the debate and voting.
2023.03	Parish	Allegations of bullying.	No further action.	No evidence the councillor was acting in their official capacity. Suggested the matter be resolved by way of informal resolution – mediation to resolve any misunderstanding.
2023.05	Parish	Allegations of various breaches of the code including bring the council into disrepute, improper use of position, misuse of council resources.	Rejected at stage one.	Complaint related to the decision of the council and not conduct of an individual councillor.

VALE

Case Reference	District or Parish	Nature of Complaint	Decision	Comments
2022/2023 MUNICIPAL YEAR				
V2023/01	Parish	Failed to declare an interest and exhibited bullying behaviour.	No further action	Not acting in official capacity.
V2022/23/01	District	Failure to declare an interest in respect of a planning application and apparent bias in the application.	No further action	No evidence of a breach of the Code of Conduct. Matter did not fall within a disclosable pecuniary interest, other registrable interest or non-registrable interest. No possibility of bias.

Joint Audit and Governance Committee



AGENDA ITEM

Report of Internal Audit and Risk Manager

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Vale cabinet member responsible: Councillor Andy Crawford

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To: Joint Audit and Governance Committee

DATE: 4 July 2023

Internal audit annual report 2022/23

Recommendation(s)

(a) Members are asked to consider the annual internal audit opinion and report

Purpose of Report

1. The Public Sector Internal Audit Standards (PSIAS) require the chief audit executive to provide an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. This report provides that opinion for South Oxfordshire District Council (South) and Vale of White Horse District Council (Vale).
2. The contact officer is Victoria Dorman-Smith, Internal Audit and Risk Manager for South and Vale, email 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.

Why an Overall Opinion is Required

4. The Public Sector Internal Audit Standards (PSIAS) (Standard 2450) states:

Public sector requirement

The chief audit executive must deliver an annual internal audit opinion and report that can be 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.

The annual report must also include a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.

Extracted from 'Public Sector Internal Audit Standards Updated March 2017 – 2450 Overall Opinions'.

5. Standard 2450 also states that the overall opinion must be supported by sufficient, reliable, relevant, and useful information, and will include:

- the scope including the time period to which the opinion pertains
- scope limitations
- consideration of all related projects including the reliance on other assurance providers
- a summary of the information that supports the opinion
- the risk or control framework or other criteria used as a basis for the overall opinion, and
- the overall opinion, judgment or conclusion reached, and
- the reasons for an unfavourable overall opinion must be stated.

How an Overall Opinion is Formed

6. Internal audit's risk-based plan must consider the requirement to produce an annual internal audit opinion. Accordingly, the internal audit plan must incorporate sufficient work to enable the internal audit and risk manager to give an opinion on the overall adequacy and effectiveness of South and Vale's framework of governance, risk management and control. Internal audit must therefore have sufficient resources to deliver the plan.

Quality Assurance and Improvement Programme

7. A quality assurance and improvement programme is designed to enable an evaluation of the internal audit activity's conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement. PSIAS states:

Public sector requirement

The results of the quality and assurance programme and progress against any improvement plans must be reported in the annual report.

Extracted from 'Public Sector Internal Audit Standards Updated March 2017 - 1320 Reporting on the Quality Assurance and Improvement Programme'.

Overall Opinion 2022/23

8. Based on the work undertaken during the year, the internal audit and risk manager has reached the overall opinion that there is a satisfactory system of governance, risk, internal control. Findings indicate that overall, arrangements are satisfactory, although some enhancements have been recommended. In forming this opinion, the internal audit and risk manager has considered the following:

- The level of coverage provided by internal audit work was considered adequate to support the opinion.
- The 2022/23 internal audit plan, approved by Joint Audit and Governance Committee (JAGC), was informed by internal audit's own assessment of risk in addition to consultation with the senior management team, to ensure it aligned to key risks and objectives of South and Vale.
- The changing risk environment within the councils has been considered during the year.
- There were no changes to statutory officer roles during the year.
- Work has been planned and performed to obtain sufficient information and explanation to give reasonable assurance that South and Vale control environments are operating effectively.
- Internal audit independence and objectivity has not been subject to any impairment in fact or appearance; nor has the scope of our work been restricted in any way.
- A risk management framework exists that informs the internal audit plan.
- Insight gained from internal audit interactions with the senior management team and JAGC.
- The number of audits that have resulted in assurance ratings of either "limited" or "nil" assurance. One audit received limited assurance (information security) and no audits received a 'no assurance' rating. To reach the overall opinion, the findings of audits at draft report stage have been considered.
- The degree to which recommended actions have been implemented to address concerns over risk and control weaknesses within the councils.
- Although some audits were not deemed as "assurance audits" (i.e., consultancy and advice work) this work is included in the assessment of the governance, risk, and control framework.

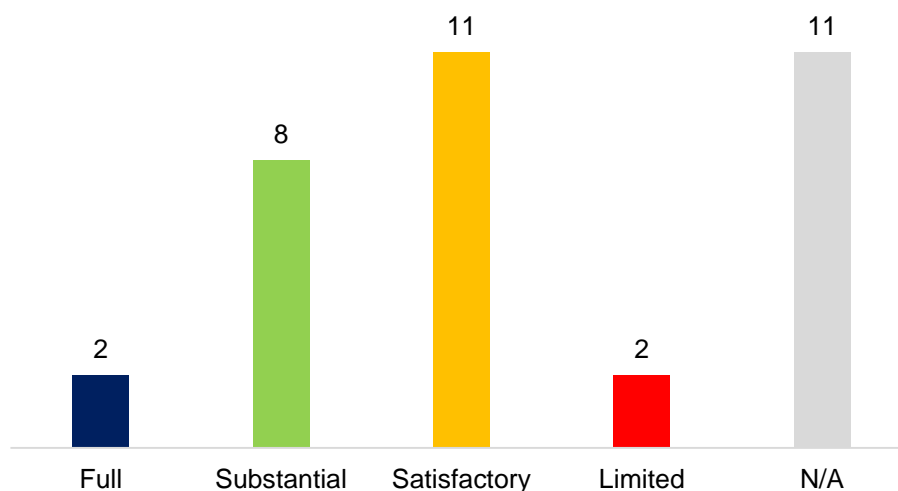
9. The South and Vale internal audit plan is a 12-month plan, with a mid-year reassessment. The annual opinion is based on internal audit work completed in the 12 months from 1 April 2022 to 31 March 2023. The outcomes of this work start on page 4 of this report.
10. The opinion is provided on the understanding that:
 - The opinion does not imply that internal audit has reviewed all risks, controls, and governance arrangements at South and Vale. The opinion is substantially derived from risk-based internal audit work and as such, it is only one component that is considered when producing the South and Vale annual governance statements.
 - No system of control can provide absolute assurance against material misstatement or loss, nor can internal audit give absolute assurance.
 - Implementation of agreed actions is essential if the benefits of the control improvements detailed in each individual audit report are to be realised.
11. Overall, management is making sufficient progress with the implementation of actions to address the risks and weaknesses that internal audit has identified during 2022/23. In total 143 joint recommendations to improve controls and procedures within the councils were made in 2022/23. Of the 143, 13 (9%) were high risk, 41 (29%) were medium risk, and 89 (62%) were low risk. As of 15 June 2023, there are 124 open actions, of which 63 are past due. 42 actions remain open from prior year (5 2018/19, 17 2019/20, and 20 2021/22); however, through quarterly monitoring we are assured that progress against these actions is being made. We also have a formal escalation process, which we can enforce should this be required.

Information to Support the Overall Opinion

Audit Coverage and Performance Against Plan

12. Table 1 below summarises the assurances provided from the internal audit coverage in 2022/23. These assurance ratings inform the annual opinion.

Table 1 - Assurances Provided in 2022/23



13. The control environment within the key financial systems has improved since 2020/21. In 2022/23, all key financial audits received either a substantial or satisfactory assurance rating. No limited ratings were issued in either the current or previous years, an improvement on the four limited assurance ratings issued in 2020/21. Since the payroll service was brought back in-house in April 2020, the control environment has improved from limited assurance to substantial in the current period. Analysis of the key financial assurance ratings since 2020/21 is summarised in table 2:

Table 2 - Key Financial Assurance Ratings

No.	Audit	Assurance Ratings		
		2020/21	2021/22	2022/23
1	HB&CTRS	Limited	Satisfactory	Substantial
2	Payroll	Limited	Not Performed	Substantial
3	Treasury Management	Satisfactory	Full	Substantial
4	Accounts Payable	Not Performed	Satisfactory	Satisfactory
5	Accounts Receivable	Not Performed	Full	Satisfactory
6	Capital Mgt & Accounting	Limited	Satisfactory	Satisfactory
7	Council Tax	Limited	Satisfactory	Satisfactory
8	General Ledger	Satisfactory	Satisfactory	Satisfactory
9	NNDR	Satisfactory	Satisfactory	Satisfactory

14. Table 3 summarises the 2022/23 internal audit plan and their outcomes, including audits in progress (either fieldwork or draft report stage) and progress of recommendations raised:

Table 3 - Assurances Provided in 2022/23

Table 3 - Assurance Rating Provided in 2022/23							
No.	Audit	Status	Assurance Rating	Recommended Actions			
				Total	High	Medium	Low
Key Financial Audits							
1	HB&CTRS	Completed	Substantial	3	0	0	3
2	Payroll	Completed	Substantial	8	0	1	7
3	Treasury Management	Completed	Substantial	4	0	0	4
4	Accounts Payable	Completed	Satisfactory	8	0	3	5
5	Accounts Receivable	Completed	Satisfactory	11	0	0	11
6	Capital Mgt & Accounting	Completed	Satisfactory	5	0	3	2
7	Council Tax	Completed	Satisfactory	5	0	2	3
8	General Ledger	Completed	Satisfactory	10	0	5	5
9	NNDR	Completed	Satisfactory	6	0	4	2
Operational Audits							
10	Energy Rebate	Completed	Full	0	0	0	0
11	Community Safety	Completed	Substantial	2	0	1	1
12	Discretionary Fund	Completed	Substantial	2	0	0	2
13	Grievance Policy	Completed	Substantial	7	0	1	6
14	IT General Controls	Completed	Substantial	6	0	0	6
15	Corporate Consultations	Completed	Satisfactory	10	0	2	8
16	Financial Accounting	Completed	Satisfactory	3	0	2	1
17	Gifts and Hospitality	Completed	Satisfactory	4	0	4	0
18	Housing Allocations	Completed	Satisfactory	9	0	2	7
19	Leases	Completed	Satisfactory	6	0	2	4
20	Information Security	Completed	Limited	11	6	3	2
21	Ocella System Functionality	Completed	N/A	0	0	0	0
22	Active Communities*	Draft Out	Full	1	0	0	1
23	Food Safety*	Draft Out	Substantial	4	0	1	3
24	Health & Safety*	Draft Out	Limited	18	7	5	6
25	Garden Communities*	Fieldwork	N/A	0	0	0	0
26	Grounds & Parks Maintenance*	Fieldwork	N/A	0	0	0	0
27	Mobile Home Parks*	Fieldwork	N/A	0	0	0	0
28	Temporary Accommodation*	Fieldwork	N/A	0	0	0	0
29	Business Continuity*	On Hold	N/A	0	0	0	0
30	Corporate Delivery Framework	Deferred	N/A	0	0	0	0
31	Risk Management	Deferred	N/A	0	0	0	0
32	Building Control	Deferred	N/A	0	0	0	0
33	ARAP	Deferred	N/A	0	0	0	0
34	Cash Office	Deferred	N/A	0	0	0	0
Totals				143	13	41	89

*Fieldwork complete/draft report issued. Where overall assurance ratings are quoted, they are subject to change.

Value Added Work

15. In addition to the planned internal audit work, the team have provided support in several other areas including review and/or signoff of government returns (COMF, Biodiversity Net Gain, UKSPF), review and analysis of South and Vale contracts register, and analysis of account codes in the financial system (Unit 4). The internal audit team is engaging in emerging projects and service offerings (e.g., transformation, housing). In particular, the

involvement in reviewing and signing off government returns is a new and growing area of our internal audit work.

Performance Measures

16. The performance of internal audit is measured against several indicators. The outturn for 2022/23 is as follows:

Performance Targets	2022/23 performance
PT1 To issue 90% of audit notifications at least 1 month before start of audit fieldwork	61% of audits met this target
PT2 To issue 90% of draft audit reports within 5 working days of the exit meeting.	65% of audits met this target
PT3 To issue 90% of final audit reports within 5 working days of receipt of management comments.	90% of audits met this target
PT4 To complete the audit fieldwork and issue draft reports on 100% of key financial audits.	100% of audits met this target
PT5 To complete the audit fieldwork and issue draft reports on 80% of operational audits.	75% of audits met this target

17. **Performance targets:** actual performance of PT1 and PT2 were slightly lower than the target performance due to various reasons. In several cases, organisational priorities resulted in longer time taken to complete audit work and obtain management responses etc. which were outside of the internal audit team's control. Due to focusing on the best interests of auditees when conducting our planned engagements, we have sometimes missed the PT1 and PT2 targets. We will reassess the relevance of our performance targets in the coming year. PT5 is slightly lower than target performance, which is partly due to the business continuity audit being on hold due to operational demands.
18. **Feedback:** to assist in monitoring and improving the quality and value of service provided, feedback forms are sent to auditees on all engagements. The feedback form contains 12 questions regarding the internal audit service provided and asks auditees to score each on a scale of 1 to 5 (1=very poor, 2=poor, 3=satisfactory, 4=good, 5=very good). Of the 23 feedback forms sent, only 6 (26%) have been returned, with an overall average score of 58 out of 60. Feedback received in 2022/23 is summarised in **appendix 1**. Feedback received by the internal audit and risk manager is discussed with the team, and where necessary, process improvements are implemented.
19. **Quality assurance:** there is ongoing monitoring of performance and quality of internal audit work, and all work undergoes our internal review process.

Quality Assurance and Improvement Programme

20. **External assessments:** the PSIAS state that external assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The internal audit and risk manager will investigate independent assessor options in 2023/24.
21. **Internal assessments:** per the PSIAS internal assessments must include ongoing monitoring of the performance of the internal audit activity. In recent year, the internal audit function has seen positive development in some key areas, including more efficient auditing of key financial systems, working closely with the head of legal and democratic services and the risk management function (second line of assurance). There are several improvement areas which are underway, namely: assurance map, recommendations database, reporting templates, and internal audit team training and development.

22. **Conformance with PSIAS:** the internal audit function conforms to the Public Sector Internal Audit Standards (2017). There is no non-conformance to the PSIAS Code of Ethics and Standards to be highlighted for inclusion in the annual governance statement for 2022/23.

Financial implications

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

Legal implications

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

Climate and ecological impact implications

25. There are no climate or environmental implications.

Risk implications

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

VICTORIA DORMAN-SMITH
INTERNAL AUDIT AND RISK MANAGER

Appendix 1 – Feedback received in 2022/23

Of the 23 feedback questionnaires sent in 2022/23, only six were returned, for the following audits:

FEEDBACK AREA		Very Good 5	Good 4	Satisfactory 3	Poor 2	Very Poor 1
AUDIT PLANNING AND SCOPE OF WORK	1. Consultation on the scope and coverage of the audit	6	-	-	-	-
	2. Minimal disruption to daily activities	4	2	-	-	-
COMMUNICATION	3. Consultation and communication during the audit	6	-	-	-	-
	4. Communication of audit findings and recommendations	5	1	-	-	-
QUALITY OF REPORT	5. Clarity and conciseness of the audit report	5	1	-	-	-
	6. Fulfilment of the audit scope and objectives	6	-	-	-	-
	7. Accuracy, validity, and significance of the audit findings	3	3	-	-	-
	8. Audit recommendations - constructive, practical, and logical	4	2	-	-	-
PROFESSIONAL PROFICIENCY	9. Professionalism of the auditor(s)	6	-	-	-	-
	10. Advice given by the auditor(s)	5	1	-	-	-
GENERAL	11. Usefulness of audit in identifying risks and improving controls	5	1	-	-	-
	12. Overall evaluation of the quality of the audit service provided	6	-	-	-	-
TOTALS		61	11	0	0	0

OTHER COMMENTS RECEIVED:

“We found the process to be a very positive one. The auditor was helpful, friendly, and accessible, and was incredibly professional throughout. It might be a shade easier for the end user if this form was an online one”.

“Not a must-have, but with multiple audits and recommendations happening in parallel, could we also have the recommendations in Excel or a format that’s easy to transfer to Excel, as it’s hard to pull all actions together and track progress. They don’t copy and paste very nicely at the moment”.

“The auditor was very helpful and accommodating”.

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 update report Q1 2023/24

Recommendation(s)

- (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.
2. The committee is asked to 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.
3. 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.

Strategic objectives

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

Background

5. 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 council objectives. It assists the councils by evaluating the adequacy of governance, risk management, and controls. After each audit, 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.
6. 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 (JAGC) approved the 2023/24 internal audit plan on 28 March 2023. The PSIAS also states that the head of internal audit must periodically report on performance relative to the plan.
7. Overall assurance given by internal audit indicate the following:

Overall assurance definitions	
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

8. In addition to providing overall assurance, it is important that management know how important the required action is to their service. Each action has been given a priority rating at service level with the following definitions:

Categorisation of actions	
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Progress against the internal audit plan

9. Progress against the 2022/23 internal audit plan is summarised in **appendix 1** and audits completed since the last JAGC meeting are summarised in the below table. The quarter one completed audits have not adopted our new terminology and still refer to high/medium/low risk recommended actions. However, the table still shows the overall assurance ratings:

No.	Audit	Overall Assurance	Recommended Actions				
			Total	High	Medium	Low	Not Agreed
Key Financial Audits							
1	HB&CTRS	Substantial	3	0	0	3	0
2	Treasury Management	Substantial	4	0	0	4	0
3	Accounts Payable	Satisfactory	8	0	3	5	0
4	Accounts Receivable	Satisfactory	11	0	0	11	0
5	Capital Mgt & Accounting	Satisfactory	5	0	3	2	0
6	Council Tax	Satisfactory	5	0	2	3	0
7	General Ledger	Satisfactory	10	0	5	5	0
Operational Audits							
8	Discretionary Fund	Substantial	2	0	0	2	0
9	IT General Controls	Substantial	6	0	0	6	0
10	Financial Accounting	Satisfactory	3	0	2	1	0
Totals			57	0	15	42	0

10. Progress against the 2023/24 internal audit plan is summarised in **appendix 2**. The 2023/24 audits have adopted a new approach with updated terminology (e.g., overall assurance and categorisation of actions).

Other audit work

11. In addition to the planned internal audit work, the team have provided support in several other areas including review and/or signoff of government returns (COMF, Biodiversity Net Gain, UKSPF), review and analysis of South and Vale contracts register, and analysis of account codes in the financial system (Unit 4). The internal audit team is engaging in emerging projects and service offerings (e.g., transformation, housing).

Follow up of recommended actions

12. In line with the 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.

13. Analysis of quarter one 2023/24 follow up activity is summarised below:

Audit year	Total actions	Open actions March 2023	Q1 follow up activity				Open actions June 2023
			New Actions	Implemented	Not Implemented	No Longer Applicable	
2018/19	160	6	0	1	5	0	5
2019/20	210	24	0	7	17	0	17
2020/21	133	0	0	0	0	0	0
2021/22	135	64	0	43	20	1	20
2022/23	140	35	64	17	82	0	82
Totals	778	129	64	68	124	1	124

14. Analysis of open actions by year and status is summarised below:

Open actions as at June 2023		Not Implemented* (Past Due)				Not Implemented (Not Yet Due)			
Audit Year	No.	High	Medium	Low	Total	High	Medium	Low	Total
2018/19	5	0	2	3	5	0	0	0	0
2019/20	17	0	11	6	17	0	0	0	0
2020/21	0	No open actions				No open actions			
2021/22	20	0	10	6	16	0	4	0	4
2022/23	82	6	10	9	25	2	12	43	57
Totals	127	6	33	24	63	2	16	43	61

*See appendix 3 for details of recommendations that are not implemented and past due.

Climate and ecological impact implications

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

Financial implications

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

Legal implications

17. None.

Risk implications

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

VICTORIA DORMAN-SMITH
INTERNAL AUDIT AND RISK MANAGER

Appendix 1 - Progress Against the Internal Audit Plan 2022/23

No.	Audit	Status	Overall Assurance	Recommended Actions					Comments
				Total	High	Medium	Low	Not Agreed	
Key Financial Audits									
1	HB&CTRS	Completed	Substantial	3	0	0	3	0	
2	Payroll	Completed	Substantial	8	0	1	7	0	
3	Treasury Management	Completed	Substantial	4	0	0	4	0	
4	Accounts Payable	Completed	Satisfactory	8	0	3	5	0	
5	Accounts Receivable	Completed	Satisfactory	11	0	0	11	0	
6	Capital Mgt & Accounting	Completed	Satisfactory	5	0	3	2	0	
7	Council Tax	Completed	Satisfactory	5	0	2	3	0	
8	General Ledger	Completed	Satisfactory	10	0	5	5	0	
9	NNDR	Completed	Satisfactory	6	0	4	2	0	
Operational Audits									
10	Energy Rebate	Completed	Full	0	0	0	0	0	
11	Community Safety	Completed	Substantial	2	0	1	1	0	
12	Discretionary Fund	Completed	Substantial	2	0	0	2	0	
13	Grievance Policy	Completed	Substantial	7	0	1	6	0	
14	IT General Controls	Completed	Substantial	6	0	0	6	0	
15	Corporate Consultations	Completed	Satisfactory	10	0	2	8	0	
16	Financial Accounting	Completed	Satisfactory	3	0	2	1	0	
17	Gifts and Hospitality	Completed	Satisfactory	4	0	4	0	0	
18	Housing Allocations	Completed	Satisfactory	9	0	2	7	0	
19	Leases	Completed	Satisfactory	6	0	2	4	0	
20	Information Security	Completed	Limited	11	6	3	2	0	
21	Ocella System Functionality	Completed	N/A	0	0	0	0	0	Provision of critical friend support
22	Active Communities*	Draft Out	Full	1	0	0	1	0	
23	Food Safety*	Draft Out	Substantial	4	0	1	3	0	
24	Health & Safety*	Draft Out	Limited	18	7	5	6	0	
25	Garden Communities*	Fieldwork	N/A	0	0	0	0	0	Due for completion in Q2 2023/24
26	Grounds & Parks Maintenance*	Fieldwork	N/A	0	0	0	0	0	Due for completion in Q2 2023/24
27	Mobile Home Parks*	Fieldwork	N/A	0	0	0	0	0	Due for completion in Q2 2023/24
28	Temporary Accommodation*	Fieldwork	N/A	0	0	0	0	0	Due for completion in Q2 2023/24
29	Business Continuity*	On Hold	N/A	0	0	0	0	0	Due to operational demands
Totals				143	13	41	89	0	

*Fieldwork complete/draft report issued. Where overall assurance ratings are quoted, they are subject to change

Appendix 2 - Progress Against the Internal Audit Plan 2023/24

				Recommended Actions					Comments
No.	Audit	Status	Overall Assurance	Total	Priority 1	Priority 2	Priority 3	Not Agreed	
Key Financial Audits									
1	Accounts Payable	Q4 audit	N/A						
2	Accounts Receivable	Q4 audit	N/A						
3	Capital Mgt & Accounting	Q4 audit	N/A						
4	Council Tax	Q3 audit	N/A						
5	General Ledger	Q4 audit	N/A						
6	HB&CTRS	Q3 audit	N/A						
7	NNDR	Q2 audit	N/A						
8	Treasury Management	Q4 audit	N/A						
9	Payroll	Fieldwork	N/A						
Operational Audits									
10	Planning Appeals	Q2 audit	N/A						
11	Report Lifecycle Process	Fieldwork	N/A						
12	Elections and Election Payments	Q2 audit	N/A						
13	Safeguarding	Q2 audit	N/A						
14	Community Centres	Fieldwork	N/A						
15	Corporate Delivery Framework	Q3 audit	N/A						
16	South & Vale Climate Action	Q4 audit	N/A						
17	Insurance	Fieldwork	N/A						
18	Risk Management	Fieldwork	N/A						
19	Credit Card Usage	Q2 audit	N/A						
20	Central Government Support Schemes	Q2 audit	N/A						
21	Cash Management	Q3 audit	N/A						
22	Procurement	Q3 audit	N/A						
23	Travel & Subsistence	Fieldwork	N/A						
24	HR Data Management	Q2 audit	N/A						
25	IT Asset Management	Q2 audit	N/A						
26	Diversity & Inclusion	Q2 audit	N/A						
27	Information Security	Q2 audit	N/A						
28	Recruitment, Selection, and Onboarding	Q3 audit	N/A						
29	Complaints	Q4 audit	N/A						
30	Workplace Premises	Fieldwork	N/A						
Totals				0	0	0	0	0	

Appendix 3 – 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	Expected implementation date	Action owner comments
1	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	30/07/2020	TBD	Internal audit of insurance is in progress, await outcome of the review.
2				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 / 30/06/2020	TBD	
3				929	Consider creating an insurance webpage on the council websites, which includes useful information for the public.	Low	31/03/2020 / 30/04/2020	TBD	
4	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 / 30/06/2020	TBD	Internal audit of risk management is in progress, await outcome of the review.
5				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	TBD	
6	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	31/03/2020	30/09/2023	When the budget working papers are sent out at the end of August 2023 clarification of the rules for Viring budgets will be included
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	30/06/2023	Team Leader will shortly undertake a review and re-training 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. On track to meet target implementation date.

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
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 / 01/06/2021	31/12/2023	The Technical Projects team became responsible of these actions when they took over the mooring in November 2022. The team has now completed a reviewed of the mooring operations and is preparing a comprehensive report to be submitted to SMT on the current position, this will identify the issues realised in the audit report and the options to resolve them. . Once SMT has provided its guidance the team will action its recommendations.
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 / 09/04/2021	01/01/2024	
10				1078	Review payment methods for the moorings service and consider other possible methods, such as BACS.	Medium	31/10/2020 / 31/05/2021	31/12/2023	
11				1082	Undertake a health and safety risk assessment.	Medium	31/08/2020 / 09/04/2021	31/12/2023	
12				1085	Ensure the moorings officer attends health and safety and lone working training.	Medium	30/09/2020 / 30/09/2021	31/12/2023	
13				1086	Set up the moorings officer on the LoneAlert system and establish a process to ensure that it is used during patrols.	Medium	30/09/2020 / 01/05/2021	31/12/2023	
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 / 01/06/2021	31/12/2023	
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 / 01/06/2021	31/12/2023	
16	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 / 31/07/2021	31/12/2023	<p>This has been added to the service area risk register. We consider day to day responsibilities help mitigate the risks. Will be discussed and reported to SMT for decision to accept or change.</p> <p>Since the initial audit, responsibility has moved to the Head of Legal and Democratic Services who has the role of both named DPO and SIRO.</p> <p>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.</p> <p>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.</p>

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
17	2019/20	Data Protection / GDPR	Legal & Democratic	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	31/10/2023	In the Info Gov & DPO Officer's action plan as a priority. 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.
18				1106	Review and update the data retention and disposal policy and associated record management guidance documents, as listed on Jarvis.	Medium	30/11/2020 / 30/09/2021	31/10/2023	In the Info Gov & DPO Officer's action plan as a priority. This is included within the information Governance Framework as set out in rec 1d. This specific guidance is not yet updated.
19				1107	Communicate and publish the updated guidance for officers in relation to data retention and disposal.	Medium	30/11/2020 / 30/09/2021	31/10/2023	In the Info Gov & DPO Officer's action plan as a priority as per above. This is almost the same as rec 3d above, when updated they will be published on Jarvis, which will be promoted through Info Governance Champions,
20				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	31/03/2021 / 30/09/2021	31/10/2023	In Info Gov & DPO Officers action plan as a priority. As the Information Governance Team becomes aware of any changed or new processes, such as through project documents or DPIA's, 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.
21				1114	Conduct a review across all service teams to ensure data sharing agreements are in place, where required.	Low	31/03/2021 / 30/09/2021	30/09/2023	In Info Gov & DPO Officers action plan as a priority. Work is in progress as a part of the Information Governance self-assessment process. A large number of 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.
22				1116	Conduct a review across all service teams to ensure DPIAs are in place for new projects, where required.	Low	31/03/2021 / 30/09/2021	31/10/2023	In Info Gov & DPO Officers action plan as a priority. 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 DPIA's 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.

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
23	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	31/03/2023	The fees published by finance June 2023 differ slightly to those agreed and omit an admin fee that accounts for the difference with published land charges fees. This is being resolved by officers and should be complete by 30/6/2023. The same format spreadsheet is now used by both finance and the service teams for fees and charges currently being set for 2023/2024. Therefore the differences should not be present for the 2023/24 charges currently being finalised.
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	01/02/2022 / 12/09/2022	01/06/2023	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 inspection 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.
25			Finance	1304	Pay360 system settings to be adjusted to deliver summary level output files for transactions imported to Unit4.	Low	31/03/2022 / 31/12/2022	30/09/2023	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. It wasn't possible to include this within the scope of the upgrade work so will be investigated separately with Pay360, but it's possible the recommendation may never get implemented

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
26	2021/22	Property Compliance Management Review	Corporate Services	1309	Information pages, guidance documents and associated policies published on Jarvis to be reviewed in coordination with corporate health & safety, and updated to ensure relevance to operational practices and accuracy in current procedures.	Medium	30/04/2022 / 31/03/2023	31/10/2023	In progress.
27				1310	Policies and guidance documents to be version controlled and reviewed at regular intervals to operational practices and accuracy in current procedures	Medium	30/06/2022 / 31/03/2023	31/10/2023	In progress.
28				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	30/06/2022 / 31/12/2022	31/12/2022	Corporate Landlord not yet implemented. Training matrix in progress and not yet supplied to HR to review and implement.
29			Development & Corporate Landlord	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	30/04/2022 / 30/09/2022	TBD	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. Update June 2023 - Corporate Landlord model review still pending.
30				1322	A regular programme of building stock condition surveys to be in place to ensure that council assets are suitably managed and maintained.	Medium	30/06/2022 / 30/09/2022	30/09/2023	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)
31	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	31/03/2022 / 31/01/2023	30/09/2023	A new procurement officer is due to start on January 12th the contract register will be one of the first tasks given to the officer a) to enable them to see what type of things the council buy and b) to enable them to interact with colleagues for updates etc. Unfortunately the procurement officer post is now vacant. This work will be picked up when a new officer starts. However, procedural changes for setting up new suppliers and managing procurements are improving compliance.
32				1377	Establish a regular process whereby officers are required to review and update information in the contract register.	Medium	31/03/2022 / 31/01/2023	30/09/2023	
33	2021/22	Learning & Development	Corporate Services	1413	Continue to develop the training matrix identifying the health and safety training required for each role within the council.	Medium	31/12/2022	31/12/2023	This action is contingent on H&S creating a baseline roles and responsibilities matrix. Have moved date to end of 2023, but this may need to be further extended depending on H&S priorities.
34				1417	Develop a process to monitor progress of the Lets Talk process by service teams.	Medium	31/12/2022	31/12/2023	Discussions held with IT to add automated workflow, but held up by general IT / 5Cs issues and priorities. However, initial conversations have now taken place to see if Learning Pool (Leah) has the functionality.
35				1418	Consider whether it would be beneficial to implement post training delivery evaluation.	Low	31/12/2022	31/12/2023	Members of HR team met in April to review functionality of Leah and potential improvements. This will be included in development work, but have extended date to allow for this wider review to take place.

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
36	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	31/12/2023	No further update but customer services exploring potential for inclusion of module for FOI/EIR/DP and complaints in the CRM system roll out project. 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 Head of Service.
37	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	31/12/2023	This is linked to the migration of Garden Waste to the CRM - now scheduled for Q3 2023/24
38				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	31/12/2023	
39	2022/23	Payroll	Finance	1460	Clarify the responsibilities and timescale for the delivery of recommendation 6 from the Covid-19 response review.	Low	31/01/2023	31/07/2023	In progress
40			Corporate Services	1455	Ensure that the eight policies which were last updated between 2011 and 2015 are reviewed and updated, including adding in next review dates and updated contact details (in line with the latest organisational structure).	Low	31/03/2023	30/09/2023	A policy review list has been created, including priorities and owners, so on target.
41			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	30/09/2023	A new draft mileage log has been created. Waiting for feedback from Unison and HoS before communicating this and the reminder to include receipts / information to support claims.
42				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	30/09/2023	
43				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	30/09/2023	

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
44	2022/23	Information (Inc. Cyber) Security	Corporate Services and Policy & Programmes	1472	Finalise a cyber security response strategy/plan and obtain approval in line with the councils Constitution.	Medium	31/03/2023	31/07/2023	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.
45				1473	Communicate the cyber security response strategy with council officers, members, and Capita IT.	Medium	31/03/2023	31/07/2023	Progress has been delayed by workload and structure changes.
46			Corporate Services	1469	Finalise and publish an IT security policy and associated procedures to officers and members, that aligns to the councils' IT operations, LGA framework, and relevant legislation.	High	31/03/2023	31/07/2023	IT security policy has been reviewed by SMT in May 2023 and will be published on Jarvis by July 2023
47				1475	Issue service managers a regular LEAH training compliance report to assist monitoring completion of mandatory training.	High	31/03/2023	30/06/2023	Actively working with IT to develop and upload Leah courses.
48				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	30/06/2023	
49				1477	Finalise, present, and publish the revised Cyber and Data Security presentation to all members.	High	04/05/2023	30/06/2023	
50				1478	A regular schedule for information/cyber security refresher training to be established.	High	31/03/2023	30/06/2023	
51				1480	Following implementation of the councils' IT security policy, the IT Manager to notify the HR Advisory team to update the employee induction document to include a requirement to confirm individuals have read the councils' IT security policy.	Low	31/03/2023	30/06/2023	
52				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	31/03/2023	Completed CCRF received from Capita on 16/12/22. Now sat with 5C for sign-off and into delivery. Expected 31 March 2023 however the migration of Mendip out of 5C might cause delay and will take priority.
53	2022/23	Housing Allocations	Housing & Environment	1487	Review the housing allocations policy to ensure that it is up to date.	Low	28/02/2023	31/03/2024	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.
54	2022/23	Corporate Consultations	Corporate Services	1512	Develop and implement a cost and expenditure evaluation process for each project to monitor the actual cost of consultations, both directly and indirectly.	Low	30/04/2023	01/09/2023	Work not yet begun

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
55	2022/23	National Non-Domestic Rates (NNDR)	Finance	1518	Remind staff of the debt recovery process and regularly review the recovery state, so that they can be moved on to the next stage.	Medium	01/05/2023	Ongoing project with revised completion date to fully tackle aged caseload being December 2023.	Aged debt cases are now being looked at and progressed to write-off stage, which will help cleanse the system, however, due to annual billing and the first summons run since the pandemic, has meant a significant increase in work related to the billing and collection of NNDR and has caused further delays with this particular write off stage project.
56				1519	Prepare a monthly pending write off report and send to the councils, revenues and benefits team for review and authorisation.	Medium	01/05/2023	31/07/2023	Further discussion has taken place regarding the write-off timetable and this has now been agreed so this should now commence from July 2023.
57	2022/23	Leases	Finance	1556	To ensure that the annual rental amounts used in the SOA are correct, finance verify the rents with strategic property as part of the annual closedown process.	Medium	31/05/2023	30/09/2023	This is being implemented as part of 22/23 year end close
58				1557	To ensure that the statement of accounts is correct, finance confirms the operating leases rents with strategic property as part of the annual closedown process.	Low	31/05/2023	30/09/2023	
59			Development & Corporate Landlord	1558	Establish a process to notify finance upon completion of the property transaction, including detailing the financial amounts involved.	Medium	31/03/2023	31/08/2023	A draft template has been prepared to capture completed property transactions including changes in rental income / service charges to be paid or received. The template will be issued to Finance (and others, i.e. Risk and Data Capture) for comment and review by end of June prior to implementation.
60				1561	Strategic property and finance liaise to establish which leases require reclassification	Low	31/03/2023	31/08/2023	Data gathering has commenced and we will populate the IFRS Input sheet supplied by Finance
61	2022/23	Financial Accounting	Finance	1563	Review and update the closing your accounts page on Jarvis.	Low	22/03/2023		
62	2022/23	Council Tax	Finance	1595	Prepare a monthly pending write-off report and send to the councils revenues and benefits team for review and authorisation.	Medium	31/05/2023	31/07/2023	As per Rec ID 1519 this has been slightly delayed but regular write-off batch should start coming through from next month
63	2022/23	Treasury Management	Finance	1612	Correct the Vale investment error within the next DELTA submission.	Low	26/05/2023		

Audit and Governance Work Programme

containing Joint Audit and Governance
Committee work to be undertaken
JULY 2023 - March 2024



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
To be confirmed					
Statement of accounts 2021/22	Joint Audit and Governance Committee	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
July 2023					
Code of conduct annual report - 2022/23	Joint Audit and Governance Committee 4 Jul 2023	Patrick Arran, Head of Legal and Democratic patrick.arran@southandvale.gov.uk	The committee has responsibility for having an overview of the standards of conduct framework for councillors, any co-opted members and parish councillors.	To review operation of the code of conduct.	
Internal audit update report - Q1 2023/24	Joint Audit and Governance Committee 4 Jul 2023	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The committee is responsible for monitoring internal audit work to ensure an adequate internal control environment.	The committee is asked to review the outcomes of recent internal audit work and to ensure that timely actions are taken to manage risks effectively.	
Internal audit annual report 2022/23	Joint Audit and Governance Committee 4 Jul 2023	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	To review the work of internal audit in 2022/23 and to consider the annual internal audit opinion.	To monitor the effectiveness of internal audit and to make recommendations for changes as necessary.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
September 2023					
Review of terms of reference for appointment of independent person	Joint Audit and Governance Committee 26 Sep 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.		
Treasury management outturn report - 2022/23	Joint Audit and Governance Committee 26 Sep 2023	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk	The committee is responsible for monitoring the councils' treasury management activity.	To consider the 2022/23 outturn report and make recommendations to Cabinet	
Internal audit update report - Q2 2023/24	Joint Audit and Governance Committee 26 Sep 2023	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The committee is responsible for monitoring internal audit work to ensure an adequate internal control environment.	The committee is asked to review the outcomes of recent internal audit work and to ensure that timely actions are taken to manage risks effectively.	
Corporate risk review	Joint Audit and Governance Committee 26 Sep 2023	Tim Oruye, Head of Policy and Programmes tim.oruye@southandvale.gov.uk	The committee agreed to receive regular progress reports on the Corporate risk register and implementation of the risk management framework.	To review and comment on progress.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
Annual complaints report	Joint Audit and Governance Committee 26 Sep 2023	Mark Minion, Head of Corporate Services mark.minion@southandvale.gov.uk	The committee is responsible for reviewing the formal complaints received and performance in responding to complaints against timescales set out in the corporate complaints policy.	To review the complaints and performance in responding within the timescales set in the corporate complaints policy.	
January 2024					
Treasury management mid-year monitoring report 2023/24	Joint Audit and Governance Committee 23 Jan 2024	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk	The committee is responsible for the scrutiny of the councils' treasury management activity.	To review the councils' mid-year treasury management mid-year report.	
Treasury management strategy 2024/25	Joint Audit and Governance Committee 23 Jan 2024	Simon Hewings, Head of Finance simon.hewings@southandvale.gov.uk			
Internal audit update report - Q3 2023/24	Joint Audit and Governance Committee 23 Jan 2024	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The committee is responsible for monitoring internal audit work to ensure an adequate internal control environment.	The committee is asked to review the outcomes of recent internal audit work and to ensure that timely actions are taken to manage risks effectively.	

Item title	Meeting date	Lead officer	Why is it here?	Scope	Notes
March 2024					
Corporate risk review	Joint Audit and Governance Committee 26 Mar 2024	Tim Oruye, Head of Policy and Programmes tim.oruye@southandvale.gov.uk	The committee agreed to receive regular progress reports on the Corporate risk register and implementation of the risk management framework.	To review and comment on progress.	
Internal audit update report - Q4 2023/24	Joint Audit and Governance Committee 26 Mar 2024	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The committee is responsible for monitoring internal audit work to ensure an adequate internal control environment.	The committee is asked to review the outcomes of recent internal audit work and to ensure that timely actions are taken to manage risks effectively.	
Internal audit plan 2024/25	Joint Audit and Governance Committee 26 Mar 2024	Victoria Dorman-Smith, Internal Audit and Risk Manager victoria.dorman-smith@southandvale.gov.uk	The council audits its services through the internal audit service.	To approve the internal audit plan for 2024/25.	