

| 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 | |

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|-----|----------------------------------|------------------------------|---|------------------------|--------------|-------------------------|-------------------|-----------------------------|--------|---------------------|-----------------|-------------------|-----------------------------|----------------|----------------------------|-----------------------------|
| | | | | 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 | 1 | 1 | 3 | 1 | 1 | 9 | No | |
| 120 | Housing & Environment | Environmental Services | Litter & Street Cleaning | Joint | Not audited | No rating | No rating | No | 1 | 1 | 3 | 1 | 1 | 9 | No | |
| 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:

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

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

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

South Corporate Risks

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

| South Top Nine Corporate Risks | | | | |
|--------------------------------|-------------|---|----------------------|--|
| No. | Risk Ref | Description | Risk Score Gross/Net | Internal Audit Response |
| 1 | 49 | Third party contractors BCP's and files back-ups are not fit for purpose | 8/7 | Business continuity audit performed in 2022/23, with 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. |
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| 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. |
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