

Agenda

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Audit and Governance Committee

This meeting will be held on:

Date: **Wednesday 17 January 2024**

Time: **6.00 pm**

Place: **Long Room - Oxford Town Hall**

For further information please contact:

Lucy Brown, Committee and Members Services Officer,

01865 252784  lbrown@oxford.gov.uk

Members of the public can attend to observe this meeting and.

- may register in advance to speak to the committee in accordance with the [committee's rules](#)
- may record all or part of the meeting in accordance with the Council's [protocol](#)

Information about speaking and recording is set out in the agenda and on the [website](#)

Please contact the Committee Services Officer to register to speak; to discuss recording the meeting; or with any other queries.

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All public papers are available from the calendar link to this meeting once published

Committee Membership

Councillors: Membership 7: Quorum 3: substitutes are permitted.

Councillor James Fry (Chair)

Councillor Tiago Corais

Councillor Duncan Hall

Councillor Chris Jarvis

Councillor Dr Amar Latif

Councillor Anna Railton

Cabinet Member for Zero Carbon
Oxford and Climate Justice

Councillor Roz Smith

Apologies and notification of substitutes received before the publication are shown under *Apologies for absence* in the agenda. Those sent after publication will be reported at the meeting. Substitutes for the Chair and Vice-chair do not take on these roles.

Agenda

	Pages
1 Election of Vice-Chair for the remainder of the municipal year 2023/24	
2 Apologies for absence and substitutions	
3 Declarations of Interest	
4 Risk Management Report as at 30 November 2023	9 - 30
Report of: Head of Financial Services	
Purpose of report: To update the Committee on both corporate and service risks as at 30 November 2023.	
Recommendation: That the Committee reviews the risk management report and notes its contents.	
5 External Auditors: Verbal Update 2021/22 and 2022/23 audits	
The External Auditors, Ernst & Young, will provide a verbal update to the Committee.	
6 Setting of Council Tax Base 2024/25	31 - 50
Report of: Head of Financial Services	
Purpose of report: To set the “Council Tax Base” for 2024-25 as required by section 33 of The Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.	
Recommendations: The Committee is recommended to agree:	
1. That the 2024/25 Council Tax Base for the City Council’s area as a whole is set at 46,234.9 (as shown in Appendix 1)	
2. That the projected level of collection is set at 98%	
3. That the tax bases for the Parishes, and for the Unparished Area of the City (as shown in Appendix 2) be set as follows:	
Unparished Area of the City	38,499.2
Littlemore Parish	2,036.9

Old Marston Parish	1,310.5
Risinghurst & Sandhills Parish	1,558.7
Blackbird Leys Parish	2,829.6
City Council Total	46,234.9

7 Internal Audit Progress Report - January 2024

51 - 76

Report of: The Internal Auditor, BDO.

Purpose of report: To inform the Committee on progress made against the Internal Audit work plan and on the outcome of their reviews.

Recommendation: To discuss and note the report.

8 Internal Audit Follow Up Report - January 2024

77 - 90

Report of: The Internal Auditor, BDO

Purpose of report: To inform the Committee on the implementation of the recommendations from their previous internal audit reviews.

Recommendation: To discuss and note the report.

9 Matters exempt and part exempt from publication

If the Committee wishes to exclude the press and the public from the meeting during consideration of any of the items on the exempt from publication part of the agenda, it will be necessary for the Committee to pass a resolution in accordance with the provisions of Paragraph 4(2)(b) of the Local Decisions come into effect after the latest of the expiry of the post-meeting councillor call in period; reconsideration of a called-in decision; or Council's agreement of recommendations. Oxford City Council, Town Hall, St Aldate's, Oxford OX1 1BX Authorities (Executive Arrangements) (Access to Information) (England) Regulations 2012 on the grounds that their presence could involve the likely disclosure of exempt information as described in specific paragraphs of Schedule 12A of the Local Government Act 1972.

The Committee may maintain the exemption if and so long as, in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

10 Internal Audit Follow Up Report - Cyber Security (Private)

91 - 98

This item includes exempt information pursuant to Paragraph 7 of Part 1 of Schedule 12A of the Local Government Act 1972. If the Committee

wishes to discuss matters relating to the information set out in attached report to this item, it will be necessary for the Committee to pass a resolution to exclude the press and public from the meeting (as set out at agenda item 9).

Report of: The Internal Auditor, BDO

Purpose of Report: To update the Committee on the status of implementation of recommendations arising from the Cyber Security report issued in 2022/23

Recommendation: To note the contents of the report.

11 Minutes of the previous meeting

99 - 106

To approve as a true and accurate record the minutes, and the confidential minutes, of the meeting held on 27 September 2023.

12 Dates and times of meetings

The Committee is scheduled to meet at 6.00pm in the Town Hall on the following dates:

- 08 April 2024
- 24 July 2024
- 25 September 2024
- 29 October 2024 (Accounts)
- 20 January 2025
- 02 April 2025

Information for those attending

Recording and reporting on meetings held in public

Members of public and press can record, or report in other ways, the parts of the meeting open to the public. You are not required to indicate in advance but it helps if you notify the Committee Services Officer prior to the meeting so that they can inform the Chair and direct you to the best place to record.

The Council asks those recording the meeting:

- To follow the protocol which can be found on the Council's [website](#)
- Not to disturb or disrupt the meeting
- Not to edit the recording in a way that could lead to misinterpretation of the proceedings. This includes not editing an image or views expressed in a way that may ridicule or show a lack of respect towards those being recorded.
- To avoid recording members of the public present, even inadvertently, unless they are addressing the meeting.

Please be aware that you may be recorded during your speech and any follow-up. If you are attending please be aware that recording may take place and that you may be inadvertently included in these.

The Chair of the meeting has absolute discretion to suspend or terminate any activities that in his or her opinion are disruptive.

Councillors declaring interests

General duty

You must declare any disclosable pecuniary interests when the meeting reaches the item on the agenda headed "Declarations of Interest" or as soon as it becomes apparent to you.

What is a disclosable pecuniary interest?

Disclosable pecuniary interests relate to your* employment; sponsorship (ie payment for expenses incurred by you in carrying out your duties as a councillor or towards your election expenses); contracts; land in the Council's area; licenses for land in the Council's area; corporate tenancies; and securities. These declarations must be recorded in each councillor's Register of Interests which is publicly available on the Council's website.

Declaring an interest

Where any matter disclosed in your Register of Interests is being considered at a meeting, you must declare that you have an interest. You should also disclose the nature as well as the existence of the interest. If you have a disclosable pecuniary interest, after having declared it at the meeting you must not participate in discussion or voting on the item and must withdraw from the meeting whilst the matter is discussed.

Members' Code of Conduct and public perception

Even if you do not have a disclosable pecuniary interest in a matter, the Members' Code of Conduct says that a member "must serve only the public interest and must never improperly confer an advantage or disadvantage on any person including yourself" and that "you must not place yourself in situations where your honesty and integrity may be questioned". The matter of interests must be viewed within the context of the Code as a whole and regard should continue to be paid to the perception of the public.

Members Code – Other Registrable Interests

Where a matter arises at a meeting which directly relates to the financial interest or wellbeing** of one of your Other Registrable Interests*** then you must declare an

interest. You must not participate in discussion or voting on the item and you must withdraw from the meeting whilst the matter is discussed.

Members Code – Non Registrable Interests

Where a matter arises at a meeting which ***directly relates*** to your financial interest or wellbeing (and does not fall under disclosable pecuniary interests), or the financial interest or wellbeing of a relative or close associate, you must declare the interest.

Where a matter arises at a meeting which affects your own financial interest or wellbeing, a financial interest or wellbeing of a relative or close associate or a financial interest or wellbeing of a body included under Other Registrable Interests, then you must declare the interest.

You must not take part in any discussion or vote on the matter and must not remain in the room, if you answer in the affirmative to this test:

“Where a matter affects the financial interest or well-being:

- a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
- b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest You may speak on the matter only if members of the public are also allowed to speak at the meeting.”

Otherwise, you may stay in the room, take part in the discussion and vote.

*Disclosable pecuniary interests that must be declared are not only those of the member her or himself but also those member’s spouse, civil partner or person they are living with as husband or wife or as if they were civil partners.

** Wellbeing can be described as a condition of contentedness, healthiness and happiness; anything that could be said to affect a person’s quality of life, either positively or negatively, is likely to affect their wellbeing.

*** Other Registrable Interests: a) any unpaid directorships b) any Body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority c) any Body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management.

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To: Audit and Governance Committee
Date: 17 January 2024
Report of: Head of Financial Services
Title of Report: Risk Management Reporting as at 30 November 2023

Summary and recommendations	
Purpose of report:	To update the Committee on both corporate and service risks as at 30 November 2023
Key decision:	No
Cabinet Member with responsibility:	Councillor Ed Turner, Cabinet Member for Finance and Asset Management
Corporate Priority:	
Policy Framework:	
Recommendations: that the Committee reviews the risk management report and notes its contents	

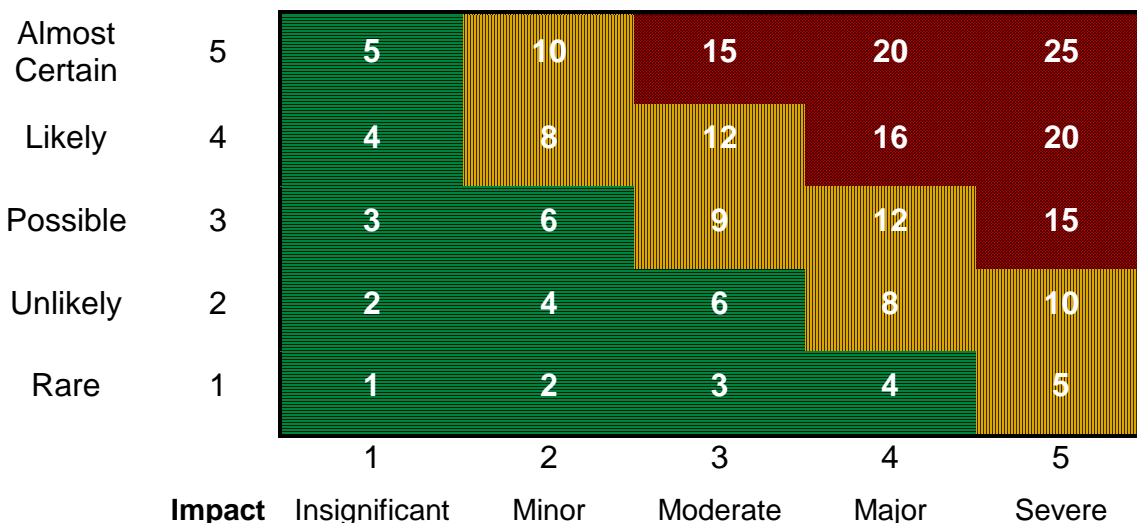
Appendices	
Appendix A	Corporate Risk Register

Risk Scoring Matrix

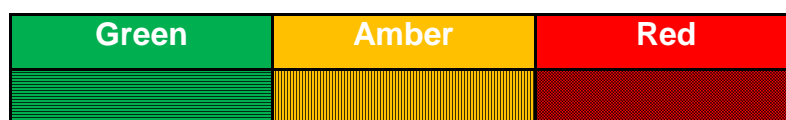
1. The Council operates a 'five by five' scoring matrix based on probability and impact. The methodology for scoring risks is set out below along with a copy of the scoring matrix or 'heat map'.
2. It is possible to get the same score but end up with a different result in the heat map. For example if the probability of an event occurring is high but the impact is low it is likely to have a lower rating on the heat map. However, the higher the potential impact score the more likely the event will be classed as a red risk on the matrix.

3. The risk prioritisation matrix is shown below.

Probability



Key:



Risk Identification

4. **Corporate Risks** – The Corporate Risk Register (CRR) is reviewed by the Corporate Management Team (CMT) on a periodic basis, any new risks are incorporated into a revised version of the CRR. Risk owners of corporate risks are generally Executive Directors.
5. **Service Risks** – Service Area risks are reviewed periodically by Heads of Service and Service Managers. The Financial Accounting Manager has oversight of all risks and on a quarterly basis will review service risks to determine whether they should be considered for inclusion in the Corporate Risk Register.
6. **Project and Programme Risk** – The Council adopts the principles of Prince2 and agile methodologies in addition to recognised industry standards in construction for managing projects. Incorporated within these methodologies is a robust process for the management of risk within a project environment. Each project is managed by the Project Manager who controls and co-ordinates all aspects of the project through to conclusion.

Corporate Risk Register

7. The Audit and Governance Committee receive information on risk on a quarterly basis. The Corporate Risk Register as at 30 November 2023 is attached at Appendix A.

Corporate Risk Register – 30 November 2023

- 8 A review of the Corporate Risk Register with Heads of Service and the Corporate Management Team was undertaken at the end of September 2023 with the assistance of Zurich Insurance. There was then a follow-up meeting in early November to identify outline mitigations and actions in relation to reducing / controlling the risks. The process of putting these into detailed actions is currently underway. It therefore seems more appropriate to consider the newly identified risks at this meeting rather than the old risk register. These risk are shown in full at Appendix A and the five risks with a gross red risk rating are detailed below.
9. Details of the Red risks are as follows:
- **Financial Stability** – this is the risk of the Council being unable to deliver its plans and corporate priorities due to lack of finance. The causes that would give rise to this risk occurring are multiple including inflation, demand, and lack of prioritisation. A number of potential mitigations have been identified including better prioritisation, reduction in expenditure, income and efficiencies from companies, and expenditure restraint including around the capital programme.
 - **Workforce sustainability** – this is the risk of loss of workforce due to various factors including inability to compete with costs, too much pressure being placed on staff and shortage of staff with the required skills in different areas resulting in low morale, an impact on wellbeing, high turnover, poorer outcomes and impact on service delivery. Potential mitigations include the Council doing less, pay and reward being reviewed to be market equivalent and improving recruitment processes.
 - **Climate Change – Emergency** – this is the risk of being unable to meet climate change targets, both local and national due to conflicting policies, pace of delivery and a skills and technology gap leading to an impact on reputation, commercial property letting, increased extreme weather and an adverse impact on the workforce and residents.
 - **Climate Change Adaptation** – whereby the Council and its communities are exposed to the future impacts of climate change due to inability to deal with climate change adaptation because of lack of funding or awareness of different options leading to an increased exposure to future weather events, damage to reputation and infrastructure and an adverse financial impact.

The Council does not have control over the global climate position but it can make changes and improvements within its sphere of influence. The Council has made action on climate change one of its corporate priorities and has stepped up its programme of action, partnering and influencing to seek to mitigate social health and environmental impacts on the City.
 - **Increased demand on services** – Various external factors such as Covid and the cost of living crisis is putting an increased demand on services provided by the Council, exacerbated by reducing preventative services resulting in reduced staff morale, pressure on staff and services, reductions in customer satisfaction and longer term upward pressure on budgets.

Service Risk Registers – 30 November 2023

8. Each year as part of the service planning process, all service risks are reviewed, those no longer relevant are deleted, and any new ones are added.
9. The table below shows the number of service risks as at 30 November compared with the previous reported quarters.

Current Risk	Q3 2022/23	Q4 2022/23	Q1 2023/24	Q3 2023/24
Red	8	8	8	9
Amber	42	42	42	40
Green	19	19	19	18
Total risks	69	69	69	67
New risks in quarter	0	0	0	4
Closed	1	0	0	6

The number of Red service area risks has increased to 9. This is due to 2 previously amber risks moving to red and one previous red risk moving to amber. The latter is the planning service risk relating to partnership challenges and the effect they can have on securing agreements in order to deliver work plan commitments.

Details of the Red risks are as follows beginning with the newly added red risk:

- **Housing Services** – this relates to concerns over the timely delivery of the Adult Homeless Pathway transformation programme to provide sufficient reprofiled services of good quality across the County resulting in increased rough sleepers and homelessness presentation which in turn leads to increased costs to the City Council.
- **Financial Services** – this relates to risks of a successful challenge to a procurement arising through not following proper procedures due to capacity pressures on staff and because of increased challenges in the procurement area from suppliers who fail to win contracts.
- **Financial Services** – this relates to employee ability to deliver services due to increased workloads and the volume of emails, which together with the many on-line meetings is placing excessive pressure and demands on staff and managers. This risk is entirely within the control of the Council, although it cannot be fully controlled within the service area itself.
- **Planning** – this relates to delays to Council projects caused by outside agencies. The probability of this risk occurring can only be influenced to a limited extent through greater collaboration on key projects but the impact can be influenced to a higher degree with a proactive approach to intervention and communications.
- **Planning** - this relates to Government legislation resulting in substantial changes to the planning system. Relaxation of Change of Use, Prior Approval regime extended. Expectations of politicians and the local community

impacting on resources and priorities. The probability of this risk occurring is out of the Council's control, except through response to consultations. However, the impact of the risk can be mitigated by maintaining responsiveness and plan for change.

- **Housing Services** – this relates to increased homelessness costs providing temporary accommodation and rent top-up payments, which has been additionally impacted due to the pandemic, lockdown and economic recession increasing homelessness demand. Control measures include undertaking a review of the approach to temporary accommodation to ensure faster move-on, informed by the “Housing First” approach, undertaking work to look at options for stock rationalisation of temporary accommodation units and bidding for any further funding available from Department for Levelling Up, Housing and Communities (DLUHC) to help fund provision for rough sleepers
- **Community Services** – this relates to the Hinksey Heated Outdoor Pool Cover. Risk of incident, injury, vandalism costs, liability and negative publicity
- **Regeneration & Major Projects** – this relates to Staff Capacity. There is little capacity within the team to provide cover for other team members if required. Internal and external projects and programmes are running to similar timescales creating resourcing pressures. Staff resource and works needs to be carefully prioritised to handle demand.
- **Regeneration & Major Projects** – this relates to Project Delays due to unforeseen circumstances and external factors resulting in reduced performance and missed targets on capital projects which affect overall expenditure, MTFP spend or grant stipulations.

Business Continuity

12. The Corporate Business Continuity Plan (BCP) is under review and is being updated. The ICT Disaster Recovery Plan is being aligned to the BCP detailing which systems should be recovered first. The Emergency Plan has recently been reviewed and aspects of this influence the BCP and the update will reflect this. Once the Corporate Business Continuity Plan has been reviewed and agreed, all Service Business Continuity Plans will be reviewed to ensure these all align with the Corporate BCP. A Business Continuity exercise is planned to be programmed in during 2023/24 with the assistance of Zurich Insurance.

Risk Management

13. The focus of Risk Management has been to undertake a fundamental review of the Corporate Risk Register shown in the appendix. The Risk Management Group also meets to monitor the current position and ensure that there is a clear and consistent approach to the management of risk across the organisation, between services and between corporate and service levels. The work of the Risk Management Group incorporates the following key areas:-

1. Review of Corporate Risk Register
2. Sample check review of risks in connection with projects
3. Sample check review of service risks

4. Review of risk in companies and joint ventures
5. Review all Red Risks

The next Risk Management Group meeting is in February 2024.

Climate Change/Environmental Impact

14. There are no specific impacts arising directly from this report

Equalities Impact

15. There are no equalities impacts arising directly from this report.

Financial Implications

16. There are no financial implications arising directly from this report.

Legal Implications

17. There are no legal implications directly relevant to this report but having proper arrangements to manage risk throughout the organisation is an important component of good corporate governance and good business management. There are some legal issues that may arise going forward in the business continuity process but these will be managed on a case by case basis.

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List of background papers: None.

RAG rating key

Likelihood and Impact can both score from 1 – 5 (1 is low and 5 is high)

Probability						
Almost Certain	5	5	10	15	20	25
Likely	4	4	8	12	16	20
Possible	3	3	6	9	12	15
Unlikely	2	2	4	6	8	10
Rare	1	1	2	3	4	5
		1	2	3	4	5
Impact		Insignificant	Minor	Moderate	Major	Severe

No.	Risk	Description	Cause	Consequence	Gross Impact	Gross Probability	Risk Owner
1	Financial Stability	Unable to deliver plans and corporate priorities due to insufficient finance	Increased costs due to inflation, increased demand, savings targets not met. Lack of prioritisation, uncertainty around political landscape, wider economy, public sector economy, significant overspends, insufficient governance; infrastructure failure	Reduction in services, Reputation, additional pressure on existing income, need to increase charges, higher risk exposure, negative (low morale) effect on workforce, potential for service failure and ultimately government intervention	4	4	Nigel Kennedy
2	Oxford Model	Failure to deliver council objectives and expected financial returns	Governance, failure in interdependency of providing work / loans to get delivery / return; roles and responsibility, commissioning and clienting	Exposure to compliance challenges, value for money not delivered, damage to Council reputation, relationship, financial loss	4	3	Caroline Green
3	Workforce sustainability	Delivery of future ambitions	Recruitment and retention of staff in certain areas, affordability shortage, can't compete, increased demand / ambition, equal pay. Capacity and ability to change.	Increased workload putting pressure on capacity. Resulting in poor morale, impact on wellbeing, high turnover, increased sickness, poorer outcomes and impact on service delivery, , reputation, legal challenge, union disputes, resilience, skills	4	4	Helen Bishop
4	Cyber security	Failure to prevent and respond to cyber attack	Human error, deliberate targeting - high profile, financial information, public body; Exposure through partners; ability to invest in security improvements and lack of skilled staffing	inability to provide services; financial information; fines; reputation, staff wellbeing	4	3	Helen Bishop

No.	Risk	Description	Cause	Consequence	Gross Impact	Gross Probability	Risk Owner
5	Information / Technology	IT Infrastructure not being fit or unable to adapt for the future needs	Funding; seeing it as a priority; skills and capacity; readiness for change and capacity to do so, recruitment of suitably skilled staff to deliver; connectivity issues; complexity of infrastructure	Morale impacted to clunky systems, inability to deliver savings; productivity and inefficiencies; IT inequality. Reputation impacted as unable to access services	3	4	Tom Hook
6	Health & Safety and Compliance with legislative requirements	Failure to comply with legislative requirements including H&S data protection, local government law	Insufficient resources impacting on ability to ensure processes followed; culture; knowledge and skills; increased demand; scared to change; confusion / lack of clarity between roles (Oxford Model); turnover (continuity of process); increased service provision leads to future pressures (i.e. continuing inspections); infrastructure failure	Reputational damage; fines and costs; regulatory action; turnover of staff; someone injured / hurt; service change; pressure on other services, impact on infrastructure management and deterioration of assets	4	3	Emma-Louise Jackman
7A	Climate Change - Emergency	Declared climate emergency; ability to meet targets - local and national; impacts on city	Conflicting policies; pace of delivery; lack of funding; skills gap; technology; partners	Reputation; impact on commercial property letting; financial impact; increased extreme weather; impact on residents, workforce; storm damage;	3	5	Mish Tullar
7B	Climate Change Adaptation	The Council and its communities are exposed to the future impacts of climate change	Lack of awareness/associated funding to implement climate adaptation projects to meet future climate change impacts such as increased temperatures, flooding etc	Increased exposure to future weather events, Reputation, damage to infrastructure, financial impact,	3	5	Mish Tullar

No.	Risk	Description	Cause	Consequence	Gross Impact	Gross Probability	Risk Owner
8	Political and Partnership landscape - local and national	Uncertainty of the future political landscape at both a national level (general elections) and partnerships.	Election; funding reductions (partner savings); governance failures; partner decision making; partner failures; relationship management; reduced political stability	Increased demand; increased costs; impact on residents; impact on delivery; reputation; loss of community cohesion; impact on decision making	3	4	Mish Tullar
9	Civil Emergency	Ability to respond to a civil emergency	Availability of Workforce to respond; funding; planning; skills and training; clarity on role / responsibility; including pandemic and terrorism	Ability to Comply and deliver critical services aligned with responsibilities of CCA. Increase pressure on services and ability to deliver them, financial impact, reputation, knock on impacts to own assets.	4	3	Peter Matthew
10	Increased demand on services	Various external factors such as Covid , cost of living crisis is putting an increased demand on services provided by the Council	Cost of living; increased deprivation; not maximising technology; cutting services (discretionary services are often preventative); resources; oxford less attractive, failure of partners, increased complexity of support needed.i.e. homelessness	Low morale; pressure on staff and services; failure to meet statutory obligations; services not joined up; reputation; customer satisfaction; debt, relationship with partners impacted. Pressure on housing teams and budgets	4	5	Helen Bishop

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability
2	Oxford Model	Failure to deliver council objectives and expected financial returns	Governance, failure in interdependency of providing work / loans to get delivery / return; roles and responsibility, commissioning and clienting	Exposure to compliance challenges, value for money not delivered, damage to Council reputation, relationship, financial loss	4	3	Caroline Green					

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability
3	Workforce sustainability	Delivery of future ambitions	Recruitment and retention of staff in certain areas, affordability shortage, can't compete, increased demand / ambition, equal pay. Capacity and ability to change.	Increased workload putting pressure on capacity. Resulting in poor morale, impact on wellbeing, high turnover, increased sickness, poorer outcomes and impact on service delivery, , reputation, legal challenge, union disputes, resilience, skills	4	4	Helen Bishop					
								Council doing less to address staff capacity				
								Pay negotiations				
								Pay and grading				
								Use of diff recruitment channels				
								Smaller better paid workforce				
								Apprenticeships				
								Community outreach; inclusive recruitment; representative workforce				
								Wellbeing;				
								More joined up approach about recruitment campaigns				
								Training & development including candid and caring				

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability	
4	Cyber security	Failure to prevent and respond to cyber attack	Human error, deliberate targeting - high profile, financial information, public body; Exposure through partners; ability to invest in security improvements and lack of skilled staffing	inability to provide services; financial information; fines; reputation, staff wellbeing	4	3	Helen Bishop						
									Cyber security officer; training; audit of current policy and practice				
									Articulation of cyber security plan; what is in place; business continuity				

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability
5	Information / Technology	IT Infrastructure not being fit or unable to adapt for the future needs	Funding; seeing it as a priority; skills and capacity; readiness for change and capacity to do so, recruitment of suitably skilled staff to deliver; connectivity issues; complexity of infrastructure	Morale impacted to clunky systems, inability to deliver savings; productivity and inefficiencies; IT inequality. Reputation impacted as unable to access services	3	4	Tom Hook					
									Prioritisation of ICT projects to be delivered over next 18 months to 2 years			
									Rationalisation			
									movement to the cloud			
									Improve digital skills			
									Programme that we are confident we can deliver			
									Staff skills and capacity in IT; communicatin from services about requirements			
									Continued investment			
Investigate use of AI across the organisation												

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability
6	Health & Safety and Compliance with legislative requirements	Failure to comply with legislative requirements including H&S data protection, local government law	Insufficient resources impacting on ability to ensure processes followed; culture; knowledge and skills; increased demand; scared to change; confusion / lack of clarity between roles (Oxford Model); turnover (continuity of process); increased service provision leads to future pressures (i.e. continuing inspections); infrastructure failure	Reputational damage; fines and costs; regulatory action; turnover of staff; someone injured / hurt; service change; pressure on other services, impact on infrastructure management and deterioration of assets	4	3	Emma-Louise Jackman					
								Clarity about roles and responsibilities				
								Correct corporate processes in place to ensure that policy is translated to processes; governance around these being there and properly applied				
								Internal and external audit				
								Appropriate level of resources; training of staff				
								Ensure culture allows for whistleblowing / challenge				
								Clarity and oversight of companies				
								Ability to disseminate lessons learnt				
								Ensure that systems are in place to monitor and control compliance and updates				

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability
7A	Climate Change Emergency	Declared climate emergency; ability to meet targets - local and national; impacts on city	Conflicting policies; pace of delivery; lack of funding; skills gap; technology; partners	Reputation; impact on commercial property letting; financial impact; increased extreme weather; impact on residents, workforce; storm damage;	3	5	Mish Tullar					
									Actively engaged with partnerships - other councils and bodies			
									Pipeline of projects where funding needs to be secured			
									In house skills and knowledge - carbon literacy			
									Scientific advisor to guide in approach			
									Local plan and policy based implements including new build and retrofit			
									Policy around transport			
									Making appropriate use of assets			
Engagement with citizens												
Ensure there is clarity on the strategy the Council is following and how climate change fits around other policy drivers												

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability	
7B	Climate Change Adaptation	The Council and its communities are exposed to the future impacts of climate change	Lack of awareness/associated funding to implement climate adaptation projects to meet future climate change impacts such as increased temperatures, flooding etc	Increased exposure to future weather events, Reputation, damage to infrastructure, financial impact,	3	5	Mish Tullar						
									Local plan impact on buildings and heating				
									Bio-diversity; strategy to be put in place lining to local plan; clear objectives and funding needed				
									Flooding - drive delivery of OFAS				

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability	
8	Political and Partnership landscape - local and national	Uncertainty of the future political landscape at both a national level (general elections) and partnerships.	Election; funding reductions (partner savings); governance failures; partner decision making; partner failures; relationship management; reduced political stability	Increased demand; increased costs; impact on residents; impact on delivery; reputation; loss of community cohesion; impact on decision making	3	4	Mish Tullar						
									Ensure partnership communication is maintained; work with partners and make adjustments appropriately				
									Use partnerships to support community cohesion				
									Develop an maintain relationships with key people and organisations to improve ability to react to changes				
									Ensure staff understandign of how to work within a hung council position				
									Flexible and robust constitution; processes to facilitate decision making				
									Review engagement in political processes ensurngn al parties are dealt with appropriately				
									Use cross party working groups for major decisions				

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability
9	Civil Emergency	Ability to respond to a civil emergency	Availability of Workforce to respond; funding; planning; skills and training; clarity on role / responsibility;	Ability to Comply and deliver critical services aligned with responsibilities of CCA. Increase pressure on services and ability to deliver them, financial impact, reputation, knock on impacts to own assets.	4	3	Peter Matthew					
									Clarity needed on emergency planning processes			
									Sort processes including duty rotas			
									Clarity needed around the roles of County and OCC			
									Clarity of individuals within processes; building to be use in an incident			
									Response scenario planning			
									Who contacts who in/ out of hours; informaiton flow			
									Training programme needed			
Review business continuity plan and link to emergency plan												

No.	Risk	Description	Cause	Consequence	Impact	Probability	Risk Owner	Control / Action description	Due Date	Action Owner	Residual Impact	Residual Probability
10	Increased demand on services	Various external factors such as Covid , cost of living crisis is putting an increased demand on services provided by the Council	cost of living; increased deprivation; not maximising technology; cutting services (discretionary services are often preventative); resources; oxford less attractive, failure of partners, increased complexity of support needed.i.e. homelessness	morale; pressure on staff and services; failure to meet statutory obligations; services not joined up; reputation; customer satisfaction; debt, relationship with partners impacted. Pressure on housing teams and budgets	4	5	Helen Bishop					
								Doing less				
								Call handling contact centre localities model				
								Communities funding to advice centres				
								Prioritisation of grant funding				
								Communication of alternative options / responsibility; getting others to take on responsibility				
								Reduction in use of temporary accomodation				
								Access to services online - getting services online				
								Revisit behavioural insights work and how it is being embedded in the organisation				
								Website redesign				

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To: Audit and Governance Committee
Date: 17 January 2024
Report of: Head of Financial Services
Title of Report: Setting of the Council Tax Base 2024-25

Summary and recommendations													
Purpose of report:	To set the "Council Tax Base" for 2024-25 as required by section 33 of The Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.												
Key decision:	No												
Cabinet Member with responsibility:	Councillor Ed Turner, Deputy Leader (Statutory), and Cabinet Member for Finance and Asset Management												
Corporate Priority:	None												
Policy Framework:	None												
Recommendations: The Committee is recommended to agree													
<ol style="list-style-type: none"> 1. That the 2024/25 Council Tax Base for the City Council's area as a whole is set at 46,234.9 (as shown in Appendix 1) 2. That the projected level of collection is set at 98% 3. That the tax bases for the Parishes, and for the Unparished Area of the City (as shown in Appendix 2) be set as follows: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tbody> <tr> <td style="width: 50%;">Unparished Area of the City</td> <td style="text-align: right;">38,499.2</td> </tr> <tr> <td>Littlemore Parish</td> <td style="text-align: right;">2,036.9</td> </tr> <tr> <td>Old Marston Parish</td> <td style="text-align: right;">1,310.5</td> </tr> <tr> <td>Risinghurst & Sandhills Parish</td> <td style="text-align: right;">1,558.7</td> </tr> <tr> <td>Blackbird Leys Parish</td> <td style="text-align: right;">2,829.6</td> </tr> <tr> <td>City Council Total</td> <td style="text-align: right;">46,234.9</td> </tr> </tbody> </table> 		Unparished Area of the City	38,499.2	Littlemore Parish	2,036.9	Old Marston Parish	1,310.5	Risinghurst & Sandhills Parish	1,558.7	Blackbird Leys Parish	2,829.6	City Council Total	46,234.9
Unparished Area of the City	38,499.2												
Littlemore Parish	2,036.9												
Old Marston Parish	1,310.5												
Risinghurst & Sandhills Parish	1,558.7												
Blackbird Leys Parish	2,829.6												
City Council Total	46,234.9												

Appendices	
Appendix 1	Oxford City Council Tax Base 2024-25
Appendix 2	Parish Councils' Tax Bases 2024-25
Appendix 3	Dwellings by valuation band as at 30 November 2023
Appendix 4	Risk Register

Introduction and background

1. Responsibility for setting the Council Tax Base for the City Council's area as a whole and for the individual parishes is delegated to the Audit and Governance Committee.
2. The Tax Base is the estimate of the taxable capacity of the area for the period. The numbers of dwellings in each valuation band are converted to Band D equivalents. The starting point is the current number of dwellings, exemptions and discounts as at 30 November 2023 and projections are then made for expected movements over the period 1 December 2023 - 31 March 2025. Separate calculations are required for a) the whole of the Authority's area and b) the individual Parishes and the Unparished area of the City.
3. The Tax Base is used by the Council to calculate the yield from Council Tax for 2024/25, and by Oxfordshire County Council and the Police and Crime Commissioner (Thames Valley) to apportion their precepts from 1 April 2024.

Council Tax Reduction Scheme

4. The City Council's share of the cost of the Council Tax Reduction scheme arising from reduced council tax income is currently estimated at £1.9 million (based on a band D equivalent number of properties of 5,734.1 [the actual number of properties is 6,617.0] receiving support and a 2.99% Council Tax increase on the City band D charge [including Parishes] recommended for 2024/25). This has the effect of reducing the Council Tax precept income that the City Council can receive.
5. The caseload estimate included in the 2024/25 Tax Base calculation is an average level of the actual 2023/24 caseload. This is due to the fact that the caseload in Oxford had been reducing prior to the Covid Pandemic and Cost of Living Crisis but increased quite considerably since April 2020. We have since seen a reduction in the total caseload, but this has yet to return to a comparable level with April 2020. As such, it is felt a prudent approach of using the 2023/24 average caseload is accurate for the 2024/25 Tax Base calculation.

Factors taken into account in the calculation of the Tax Base

6. The following factors are taken into account when calculating the tax base:
 - **Dwellings:** The number of dwellings in each valuation band as at 30 November 2023 (Appendix 3 attached shows the bands as per the Valuation Office Agency as at 29 November 2023. This is the closest issued report to 30 November 2023 from the Valuation Office Agency, with the base report from the Revenues system being run at the end of 30 November 2023).

- **Exemptions and Discounts:** Not all dwellings are liable for the full Council Tax charge, some are exempt. Others can attract a discount, either at 25%, 50% or 100% dependent on the number of adults who are resident. The level of exemptions and discounts reduces the Tax Base.
 - The estimate of the number of dwellings that will be eligible for a 25% discount in 2024/25 (recently built or uninhabitable dwellings) is 22. This figure is shown in line 7 of Appendix 1 and is based on data as at 30 November 2023.
 - The estimate of the number of dwellings that will be eligible for a 25% discount (primarily dwellings occupied by one adult only) is 18,804. This figure is shown in line 8 of Appendix 1 and is based on data as at 30 November 2023.
 - The estimate of the number of dwellings that will be eligible for a 50% discount (primarily dwellings where all the occupiers are disregarded) is 128. This figure is shown in line 9 of Appendix 1 and is based on data as at 30 November 2023.
- **Disability Reductions:** Where there is a disabled occupant, and adaptations have been undertaken for their benefit, the dwelling is treated as being in the band below the one in which it was actually valued (lines 4 and 5 of Appendix 1).
- **Council Tax Reduction Scheme:** The estimate of the total number of dwellings that will be eligible for discounts under the Council Tax Reduction Scheme in 2024/25 is 6,617.0 compared to 6,601.8 dwellings which was used for the tax base for 2023/24. The breakdown per band is detailed in line 13 of Appendix 1. Please also see the Risk Register (Appendix 4).
- **Second Home Premium:** In February 2023 the Council approved the Second Home Premium charge, which was due to come into effect from 1 April 2024. Before this charge could be applied to Council Tax charge recipients, Oxford City Council were required provide 12 months' notice of the intended change. This notice was served during February 2023. However, Council officers were informed at a meeting in late December 2023 that, based on the view of DLUHC legal advisors, the 12 months' notice to the affected Council Tax charge recipients only counts after the legislation receives Royal Assent. As this did not occur until October 2023, Oxford City Council cannot introduce this charge until 1 April 2025. DLUHC are intending to publish this advice in a Council Tax Information Letter in January 2024 which would have been too late for this report so it is fortunate that Council officers were at the DLUHC meeting and therefore received early insight of this. This premium would charge a 100% premium on those dwellings that have been identified as second homes. Second homes are defined as a furnished property where the owner has a main home elsewhere.

- **Long Term Empty Premium:** In February 2019 the Council approved a Long Term Empty Property Premium which came into force from 1 April 2019. This premium would charge a 100% premium on those dwellings that have been empty for 2 years and over. At the same time, Council also approved a 200% premium on dwellings that have been empty for 5 years and over with effect from 1 April 2020, and a 300% premium on dwellings that have been empty for 10 years and over from 1 April 2021.

In February 2023 the Council approved an extension to this scheme whereby the 100% premium charge would apply to dwellings that have been empty for more than 1 year. This was due to come into effect from 1 April 2024, however, this has been affected by the same advice received in respect of the Second Home Premium charge (detailed above). As such, this extension will not come into effect until 1 April 2025.

As at 30 November 2023 there were 153 dwellings that had been empty for 2 years plus. Of that figure, 28 had been empty for over 5 years and 11 that had been empty in excess of 10 years.

The Council continuously monitors empty dwellings in the City and works with owners to bring them back into use. Where an owner is unable or unwilling to bring an empty dwelling back into use, Council officers may consider serving an Empty Dwellings Management Order under the Housing Act 2004, or compulsory purchase.

- **Discretionary elements:** The Council has discretion in the following areas when calculating its Council Tax Base:

(i) **Number of new properties built:** Appendix 3 is the statement issued by the Valuation Office Agency showing the Council's dwelling numbers for each Council Tax band as close to 30 November 2023 as possible. This data is shown in line 1 of Appendix 1 and is the starting point for the calculation of the Tax Base. Our overall total of dwellings has increased from 63,251 on 30 November 2022 to 63,557 one year later, an increase of 0.48%. It should also be noted that the number of dwellings estimated to be exempt from Council Tax (line 2 of Appendix 1) has increased from 6,599 in 2023/24 to 6,722 in 2024/25. In addition there are some building projects nearing completion and a figure of 10 new builds has been included for the remainder of 2023/24 (line 1a of Appendix 1). This number is net of the fact that some of those dwellings will be exempt or liable for a discount.

For 2024/25 an estimate of 205 new dwellings has been built into the calculation (line 1b) based on planning applications and an assessment from the Council's Revenues Team - a 50% discount has been assumed which allows for dwellings not being in the Valuation List for the entire period.

(ii) **Allowance for non-collection** – The Council is required to make an allowance for non-collection of Council Tax. Collection of Council Tax in 2023/24 has remained consistent with the collection performance of 2022/23. It is critical that the tax base is maintained to an optimum level to ensure Council Tax income is maximised. Consequently the Head of Financial Services has recommended that the allowance for 2024/25 remains at 2%.

Calculation method

7. The method used to calculate the Tax Base is prescribed by the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012/2914). The basic calculation is as follows:
- Number of dwellings in each of the valuation bands
 - Less:
 - Exempt dwellings
 - Disabled reductions
 - Discounts (25% and 50%)
 - Dwellings eligible for the Council Tax Reduction Scheme
 - Plus:
 - Long Term Empty Property Premiums
 - Convert to Band D equivalents
 - Adjust for projected collection rate
8. Appendices 1 and 2 attached set out the requisite calculations for the Authority as a whole as well as for the Parished and Unparished areas of the City. Table 1 below summarises the Tax Bases.

Table 1 : Council Tax Bases				
	2024/25	2023/24	Change	
	Nos	Nos	Nos	%
Unparished Area	38,499.2	38,146.9	+ 352.3	+ 0.92
Littlemore	2,036.9	2,012.0	+ 24.9	+ 1.24
Old Marston	1,310.5	1,290.4	+ 20.1	+ 1.56
Risinghurst & Sandhills	1,558.7	1,560.6	- 1.9	- 0.12
Blackbird Leys	2,829.6	2,828.2	+ 1.4	+ 0.05
City Council Total	46,234.9	45,838.1	+ 396.8	+ 0.87

Reasons for the overall increases in the Council Tax Base

9. The reasons for the 0.87% overall increase in the Council Tax Base compared to the 2023/24 Tax Base are due to:
- The increase in the number of newly built dwellings. Particularly the developments Butts Lane in Old Marton and in Barton Park.
 - The reduction in the level of estimate Exemptions that will be applied in 2024/25. This reduction in estimated Exemptions has occurred due to a review of the number of properties in receipt of single person discount and will have an effect of increasing the overall Tax Base.
 - A relatively consistent level of the number properties eligible for the Council Tax Reduction Scheme when compared to 2023/24.

These movements can be seen in Table 2 below.

Table 2 : Movement between Chargeable Dwellings and the Tax Base				
Numbers (Band D equivalents after applying the 98% Collection Rate)	2024/25	2023/24	Change	
	Nos	Nos	Nos	%
Estimated Chargeable Dwellings expressed as Band D	56,183.5	55,907.8	+ 275.7	+ 0.49
Reduction in Chargeable Band D equivalents as a result of				
Dwellings Eligible for 25% Uninhabitable Dwellings discount	-6.1	-6.5	+ 0.4	+ 6.15
Dwellings Eligible for 25% Single Person Discount	-4,343.6	-4,452.3	+ 108.7	+ 2.44
Dwellings Eligible for 50% All Residents Disregard Discount	-76.0	-81.0	+ 5.0	+ 6.17
Dwellings Eligible for 50% New Dwellings discount	-101.3	-87.9	- 13.4	- 15.24
Additional Chargeable Band D equivalents as a result of				
Long Term Empty Property Premium (100%)	115.2	97.7	+ 17.5	+ 17.91
Long Term Empty Property Premium (200%)	52.6	27.0	+ 25.6	+ 94.81
Long Term Empty Property Premium (300%)	30.0	26.8	+ 3.2	+ 11.94
Reduction in Chargeable Band D equivalents as a result of dwellings eligible for Council Tax Reduction Scheme	-5,619.4	-5,593.5	- 25.9	+ 0.46
Estimated Tax Base expressed as Band D Equivalents after applying the 98% Collection Rate	46,234.9	45,838.1	+ 396.8	+ 0.87

10. Table 3 below shows the principal changes between the actual tax base for 2023/24 and that proposed tax base for 2024/25, with the movement broken down by properties receiving discounts, premiums and paying the full charge.

Table 3 : Estimated change in Tax Base	
Numbers (Band D equivalents after applying the 98% Collection Rate)	
Prior Year Tax Base	45,838.1
Movements	
Reduction of properties eligible for Council Tax Reduction Scheme	- 25.9
Increase of properties eligible for Discounts	+ 100.7
Increase in properties subject to a Premium Charge	+ 46.3
Increase in properties paying a full Council Tax Charge	+ 275.7
New Year Tax Base	46,234.9
Net Change	+ 396.8

11. Tax Bases in the Parishes.

The biggest changes in the Parish Tax Bases can be seen in the increases for Old Marston and Littlemore. The increase in the Old Marston Tax Base is due to the expected completion of the Butts Lane development, whereas the increase in the Littlemore Tax Base is due new properties being completed during 2023/24 at the Armstrong Road development.

Risinghurst & Sandhills and Blackbird Leys have seen minimal changes in the Tax Base for 2024/25. This is due to no completion of developments expected in these areas and a consistent assumption on the number of exemptions and discounts applied within these parishes.

Risk Implications

12. A risk assessment has been undertaken and the risk register is attached at Appendix 4.

Equalities Impact Assessment

13. There are no specific Equalities Impact Assessment implications relating to the setting of the Tax Base as detailed in this report.

Financial Implications

14. These are all included within the main body of the report.

Legal implications

15. The Local Government Finance Act 1992 states that Billing Authorities are to calculate their Council Tax Base figures as at 30 November preceding the financial year to which the Tax Base applies. These figures must be notified to the major precepting authorities by the following 31 January.
16. The method used to calculate the Tax Base is prescribed by the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012/2914).

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Background Papers: None

APPENDIX 1

SETTING OF THE COUNCIL TAX BASE FOR 2024/25
TOTAL FOR OXFORD CITY COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
1. Total number of dwellings as at Nov 30 2023		3,068.0	9,929.0	19,685.0	16,247.0	7,563.0	3,106.0	3,350.0	609.0	63,557.0
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2023 - Mar 31 2024		0.0	2.0	4.0	1.0	1.0	0.0	1.0	0.0	9.0
1b. Estimated new dwellings net of exemptions and discounts 2024/25		10.0	32.0	63.0	53.0	24.0	10.0	11.0	2.0	205.0
2. Number of dwellings exempt 2024/25		832.0	943.0	1,226.0	1,668.0	1,268.0	314.0	267.0	204.0	6,722.0
3. Number of chargeable dwellings for 2024/25 (lines 1+1a+1b -2)		2,246.0	9,020.0	18,526.0	14,633.0	6,320.0	2,802.0	3,095.0	407.0	57,049.0
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2023		2.0	14.0	68.0	47.0	26.0	15.0	8.0	6.0	186.0
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	2.0	14.0	68.0	47.0	26.0	15.0	8.0	6.0		186.0
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 12 below.	2.0	2,258.0	9,074.0	18,505.0	14,612.0	6,309.0	2,795.0	3,093.0	401.0	57,049.0
7. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	4.0	4.0	3.0	7.0	1.0	3.0	0.0	22.0
8. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2023	0.0	1,244.0	4,690.0	5,932.0	4,094.0	1,622.0	647.0	546.0	29.0	18,804.0
9. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2023	0.0	4.0	6.0	36.0	25.0	16.0	7.0	21.0	13.0	128.0
10. Additional 50% discounts for 2024/25 estimated new dwellings	0.0	10.0	32.0	63.0	53.0	24.0	10.0	11.0	2.0	205.0
11a. Dwellings subject to Long Term Empty Premium between two and five years (100%)	0.0	6.0	25.0	26.0	29.0	9.0	9.0	6.0	4.0	114.0
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	3.0	10.0	7.0	3.0	1.0	2.0	1.0	1.0	28.0
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	1.0	3.0	2.0	3.0	2.0	0.0	0.0	0.0	11.0
12. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c)	2.0	990.0	4,304.0	12,435.0	10,402.0	4,628.0	2,119.0	2,505.0	352.0	37,737.0
13. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2024/25	0.0	502.2	2,267.0	2,609.1	942.4	252.9	31.1	12.3	0.0	6,617.0
14. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 7 x 0.75) + (line 8 x 0.75) + (line 9 x 0.5) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + line 12 - line 13]	2.00	1,452.80	5,668.50	14,408.40	12,650.35	5,645.85	2,606.40	2,935.45	392.25	45,762.00
15. Ratio to band D	519	619	719	819	1.0	1119	1319	1519	1819	
16. Number of band D equivalents (line 15 x line 16)	1.11	968.53	4,408.83	12,807.47	12,650.35	6,900.48	3,764.80	4,892.42	784.50	47,178.49
17. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2024/25										0.00
18. Tax Base for Oxford City Council Billing Authority (line 17 + line 18)										47,178.49
19. At projected collection rate of 98%										46,234.9

Notes

Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
 Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2024/25 comes from Planning's Housing Trajectory plan
 Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 13 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023

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APPENDIX 2

SETTING OF THE COUNCIL TAX BASE FOR 2024/25
TOTAL FOR LITTLEMORE PARISH COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
1. Total number of dwellings as at Nov 30 2023		262.0	508.0	1,593.0	333.0	233.0	78.0	10.0	6.0	3,023.0
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2023 - Mar 31 2024		0.0	1.0	2.0	1.0	1.0	0.0	0.0	0.0	5.0
1b. Estimated new dwellings net of exemptions and discounts 2024/25		0.0	1.0	2.0	2.0	1.0	0.0	0.0	0.0	6.0
2. Number of dwellings exempt 2024/25		3.0	15.0	27.0	5.0	5.0	2.0	0.0	0.0	57.0
3. Number of chargeable dwellings for 2024/25 (lines 1+1a+1b -2)		259.0	495.0	1,570.0	331.0	230.0	76.0	10.0	6.0	2,977.0
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2023		1.0	0.0	11.0	2.0	0.0	1.0	0.0	1.0	16.0
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	1.0	0.0	11.0	2.0	0.0	1.0	0.0	1.0		16.0
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 12 below.	1.0	258.0	506.0	1,561.0	329.0	231.0	75.0	11.0	5.0	2,977.0
7. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2023	0.0	117.0	278.0	484.0	90.0	48.0	22.0	1.0	0.0	1,040.0
9. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2023	0.0	0.0	3.0	12.0	1.0	0.0	1.0	1.0	0.0	18.0
10 Additional 50% discounts for 2024/25 estimated new dwellings	0.0	0.0	1.0	2.0	2.0	1.0	0.0	0.0	0.0	6.0
11a. Dwellings subject to Long Term Empty Premium between two and five years (100%)	0.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	3.0
12. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c)	1.0	138.0	222.0	1,062.0	236.0	182.0	52.0	9.0	5.0	1,907.0
13. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2024/25	0.0	98.3	140.1	176.1	36.4	22.5	0.0	0.0	0.0	473.4
14. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 7 x 0.75) + (line 8 x 0.75) + (line 9 x 0.5) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + line 12 - line 13]	1.00	136.45	298.40	1,259.90	268.60	196.00	69.00	10.25	5.00	2,244.60
15. Ratio to band D	519	619	719	819	1.0	1119	1319	1519	1819	
16. Number of band D equivalents (line 15 x line 16)	0.56	90.97	232.09	1,119.91	268.60	239.56	99.67	17.08	10.00	2,078.44
17. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2024/25										0.00
18. Tax Base for Oxford City Council Billing Authority (line 17 + line 18)										2,078.44
19. At projected collection rate of 98%										2,036.9

Notes

Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
 Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2024/25 comes from Planning's Housing Trajectory plan
 Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 13 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023

APPENDIX 2

SETTING OF THE COUNCIL TAX BASE FOR 2024/25
TOTAL FOR OLD MARSTON PARISH COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
1. Total number of dwellings as at Nov 30 2023		95.0	45.0	359.0	788.0	161.0	26.0	75.0	3.0	1,552.0
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2023 - Mar 31 2024		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1b. Estimated new dwellings net of exemptions and discounts 2024/25		1.0	4.0	7.0	6.0	3.0	1.0	1.0	0.0	23.0
2. Number of dwellings exempt 2024/25		3.0	3.0	9.0	22.0	7.0	0.0	0.0	0.0	44.0
3. Number of chargeable dwellings for 2024/25 (lines 1+1a+1b -2)		93.0	46.0	357.0	772.0	157.0	27.0	76.0	3.0	1,531.0
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2023		1.0	0.0	1.0	4.0	1.0	0.0	2.0	0.0	9.0
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	1.0	0.0	1.0	4.0	1.0	0.0	2.0	0.0		9.0
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 12 below.	1.0	92.0	47.0	360.0	769.0	156.0	29.0	74.0	3.0	1,531.0
7. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2023	0.0	45.0	19.0	142.0	206.0	45.0	5.0	13.0	0.0	475.0
9. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2023	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0
10 Additional 50% discounts for 2024/25 estimated new dwellings	0.0	1.0	4.0	7.0	6.0	3.0	1.0	1.0	0.0	23.0
11a. Dwellings subject to Long Term Empty Premium between two and five years (100%)	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	1.0	2.0
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
12. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c)	1.0	46.0	24.0	210.0	555.0	107.0	23.0	60.0	2.0	1,028.0
13. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2024/25	0.0	7.7	1.4	46.9	34.3	8.7	0.0	0.0	0.0	99.0
14. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 7 x 0.75) + (line 8 x 0.75) + (line 9 x 0.5) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + line 12 - line 13]	1.00	72.55	38.85	277.10	681.70	135.55	27.25	70.25	4.00	1,308.25
15. Ratio to band D	519	619	719	819	1.0	1119	1319	1519	1819	
16. Number of band D equivalents (line 15 x line 16)	0.56	48.37	30.22	246.31	681.70	165.67	39.36	117.08	8.00	1,337.27
17. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2024/25										0.00
18. Tax Base for Oxford City Council Billing Authority (line 17 + line 18)										1,337.27
19. At projected collection rate of 98%										1,310.5

Notes

Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
 Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2024/25 comes from Planning's Housing Trajectory plan
 Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 13 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023

APPENDIX 2

SETTING OF THE COUNCIL TAX BASE FOR 2024/25
TOTAL FOR RISINGHURST AND SANDHILLS PARISH COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
1. Total number of dwellings as at Nov 30 2023		19.0	374.0	309.0	1,027.0	102.0	93.0	24.0	0.0	1,948.0
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2023 - Mar 31 2024		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1b. Estimated new dwellings net of exemptions and discounts 2024/25		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2. Number of dwellings exempt 2024/25		3.0	16.0	11.0	19.0	3.0	1.0	1.0	0.0	54.0
3. Number of chargeable dwellings for 2024/25 (lines 1+1a+1b -2)		16.0	358.0	298.0	1,008.0	99.0	92.0	23.0	0.0	1,894.0
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2023		0.0	0.0	2.0	3.0	0.0	1.0	0.0	0.0	6.0
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	0.0	0.0	2.0	3.0	0.0	1.0	0.0	0.0		6.0
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 12 below.	0.0	16.0	360.0	299.0	1,005.0	100.0	91.0	23.0	0.0	1,894.0
7. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0
8. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2023	0.0	14.0	187.0	97.0	206.0	24.0	22.0	1.0	0.0	551.0
9. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2023	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
10 Additional 50% discounts for 2024/25 estimated new dwellings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11a. Dwellings subject to Long Term Empty Premium between two and five years (100%)	0.0	0.0	0.0	1.0	2.0	0.0	0.0	0.0	0.0	3.0
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c)	0.0	2.0	173.0	200.0	796.0	76.0	69.0	22.0	0.0	1,338.0
13. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2024/25	0.0	0.7	72.0	31.0	46.3	3.8	1.9	0.0	0.0	155.7
14. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 7 x 0.75) + (line 8 x 0.75) + (line 9 x 0.5) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + line 12 - line 13]	0.00	11.80	241.25	244.25	908.95	90.20	83.60	22.75	0.00	1,602.80
15. Ratio to band D	519	619	719	819	1.0	1119	1319	1519	1819	
16. Number of band D equivalents (line 15 x line 16)	0.00	7.87	187.64	217.11	908.95	110.24	120.76	37.92	0.00	1,590.49
17. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2024/25										0.00
18. Tax Base for Oxford City Council Billing Authority (line 17 + line 18)										1,590.49
19. At projected collection rate of 98%										1,558.7

Notes

Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
 Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2024/25 comes from Planning's Housing Trajectory plan
 Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 13 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023

APPENDIX 2

SETTING OF THE COUNCIL TAX BASE FOR 2024/25
TOTAL FOR BLACKBIRD LEYS PARISH COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
1. Total number of dwellings as at Nov 30 2023		289.0	1,302.0	2,980.0	431.0	46.0	1.0	0.0	2.0	5,051.0
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2023 - Mar 31 2024		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1b. Estimated new dwellings net of exemptions and discounts 2024/25		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2. Number of dwellings exempt 2024/25		14.0	29.0	30.0	5.0	0.0	0.0	0.0	0.0	78.0
3. Number of chargeable dwellings for 2024/25 (lines 1+1a+1b -2)		275.0	1,273.0	2,950.0	426.0	46.0	1.0	0.0	2.0	4,973.0
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2023		0.0	1.0	13.0	4.0	5.0	0.0	0.0	1.0	24.0
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	0.0	1.0	13.0	4.0	5.0	0.0	0.0	1.0		24.0
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 12 below.	0.0	276.0	1,285.0	2,941.0	427.0	41.0	1.0	1.0	1.0	4,973.0
7. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2023	0.0	217.0	714.0	801.0	100.0	5.0	0.0	0.0	0.0	1,837.0
9. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2023	0.0	0.0	1.0	1.0	0.0	0.0	0.0	1.0	1.0	4.0
10 Additional 50% discounts for 2024/25 estimated new dwellings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11a. Dwellings subject to Long Term Empty Premium between two and five years (100%)	0.0	1.0	1.0	2.0	0.0	0.0	0.0	0.0	0.0	4.0
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c)	0.0	58.0	569.0	2,136.0	327.0	36.0	1.0	0.0	0.0	3,127.0
13. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2024/25	0.0	128.2	470.6	520.3	81.0	15.8	0.7	0.0	0.0	1,216.6
14. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 7 x 0.75) + (line 8 x 0.75) + (line 9 x 0.5) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + line 12 - line 13]	0.00	94.55	636.40	2,223.95	321.00	23.95	0.30	0.50	0.50	3,301.15
15. Ratio to band D	519	619	719	819	1.0	1119	1319	1519	1819	
16. Number of band D equivalents (line 15 x line 16)	0.00	63.03	494.98	1,976.84	321.00	29.27	0.43	0.83	1.00	2,887.38
17. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2024/25										0.00
18. Tax Base for Oxford City Council Billing Authority (line 17 + line 18)										2,887.38
19. At projected collection rate of 98%										2,829.6

Notes

Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
 Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2024/25 comes from Planning's Housing Trajectory plan
 Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 13 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023

APPENDIX 2

SETTING OF THE COUNCIL TAX BASE FOR 2024/25
TOTAL FOR THE UNPARISHED AREA OF OXFORD CITY COUNCIL

(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
1. Total number of dwellings as at Nov 30 2023		2,403.0	7,700.0	14,444.0	13,668.0	7,021.0	2,908.0	3,241.0	598.0	51,983.0
1a. Estimated new dwellings net of exemptions and discounts for Dec 01 2023 - Mar 31 2024		0.0	1.0	2.0	0.0	0.0	0.0	1.0	0.0	4.0
1b. Estimated new dwellings net of exemptions and discounts 2024/25		9.0	27.0	54.0	45.0	20.0	9.0	10.0	2.0	176.0
2. Number of dwellings exempt 2024/25		809.0	880.0	1,149.0	1,617.0	1,253.0	311.0	266.0	204.0	6,489.0
3. Number of chargeable dwellings for 2024/25 (lines 1+1a+1b -2)		1,603.0	6,848.0	13,351.0	12,096.0	5,788.0	2,606.0	2,986.0	396.0	45,674.0
4. Number of chargeable dwellings (line 3) subject to disabled reduction on 30 November 2023		0.0	13.0	41.0	34.0	20.0	13.0	6.0	4.0	131.0
5. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 4 after reduction)	0.0	13.0	41.0	34.0	20.0	13.0	6.0	4.0		131.0
6. Number of chargeable dwellings adjusted in accordance with lines 4 and 5 (lines 3-4+5) which is broken down by discounts and premiums in lines 7 to 12 below.	0.0	1,616.0	6,876.0	13,344.0	12,082.0	5,781.0	2,599.0	2,984.0	392.0	45,674.0
7. Estimated number of dwellings in line 6 entitled to a 25% discount (recently built or uninhabitable dwellings)	0.0	0.0	4.0	4.0	2.0	7.0	1.0	3.0	0.0	21.0
8. Number of dwellings in line 6 entitled to a 25% discount (Single Person or Disregards) on 30 November 2023	0.0	851.0	3,492.0	4,408.0	3,492.0	1,500.0	598.0	531.0	29.0	14,901.0
9. Number of dwellings in line 6 entitled to a 50% discount (All residents disregarded) on 30 November 2023	0.0	4.0	2.0	22.0	23.0	16.0	6.0	19.0	12.0	104.0
10 Additional 50% discounts for 2024/25 estimated new dwellings	0.0	9.0	27.0	54.0	45.0	20.0	9.0	10.0	2.0	176.0
11a. Dwellings subject to Long Term Empty Premium between two and five years (100%)	0.0	4.0	23.0	23.0	27.0	8.0	9.0	6.0	3.0	103.0
11b. Dwellings subject to Long Term Empty Premium between five and ten years (200%)	0.0	2.0	10.0	6.0	2.0	1.0	2.0	1.0	1.0	25.0
11c. Dwellings subject to Long Term Empty Premium over 10 years (300%)	0.0	0.0	2.0	0.0	3.0	2.0	0.0	0.0	0.0	7.0
12. Number of dwellings in line 6 assumed to be entitled to no discounts / premium (lines 6-7-8-9-10-11a-11b-11c)	0.0	746.0	3,316.0	8,827.0	8,488.0	4,227.0	1,974.0	2,414.0	345.0	30,337.0
13. Estimated number of dwellings eligible for Council Tax Reduction Scheme during 2024/25	0.0	267.3	1,582.9	1,834.8	744.4	202.1	28.5	12.3	0.0	4,672.3
14. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 7 x 0.75) + (line 8 x 0.75) + (line 9 x 0.5) + (line 10 x 0.5) + (line 11a x 2.0) + (line 11b x 3.0) + (line 11c x 4.0) + line 12 - line 13]	0.00	1,137.45	4,453.60	10,403.20	10,470.10	5,200.15	2,426.25	2,831.70	382.75	37,305.20
15. Ratio to band D	519	619	719	819	1.0	1119	1319	1519	1819	
16. Number of band D equivalents (line 15 x line 16)	0.00	758.30	3,463.91	9,247.29	10,470.10	6,355.74	3,504.58	4,719.50	765.50	39,284.92
17. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2024/25										0.00
18. Tax Base for Oxford City Council Billing Authority (line 17 + line 18)										39,284.92
19. At projected collection rate of 98%										38,499.2

Notes

Line 2 - The Exempt Dwellings data comes from the CivicaOpenRevenues Council Tax system and includes empty and unfurnished dwellings with 100% discount
 Line 7 - The recently built or uninhabitable dwellings data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 10 - Additional 50% discounts for new dwellings - the estimated number of building completions in 2024/25 comes from Planning's Housing Trajectory plan
 Lines 11a & 11b & 11c - Dwellings subject to Long Term Empty Premium - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023
 Line 13 - Dwellings eligible for Council Tax Reduction Scheme - this data comes from the Civica OpenRevenues Council Tax system as at November 30 2023

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**Statement of Numbers and Bands
of all Properties shown in the
1993 Valuation List for the
Billing Authority Area
of Oxford
BA Code 3110
As at 29-NOV-2023**

Band	Numbers
A	3068
B	9929
C	19685
D	16247
E	7563
F	3106
G	3350
H	609
Grand Total of All Properties In Valuation List	63557

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Risk Register

Setting of the Council Tax Base 2024/25

As at: 17 January 2024

Risk Score (Impact Score): 1 = Insignificant; 2 = Minor; 3 = Moderate; 4 = Major; 5 = Catastrophic

Probability Score: 1 = Rare; 2 = Unlikely; 3 = Possible; 4 = Likely; 5 = Almost Certain

Ref	Title	Risk				Date Raised	Owner	Gross		Current		Target		Comments	Controls				
		Risk description	Opp/ threat	Cause	Consequence			I	P	I	P	I	P		Control description	Due date	Status	Progress	Action Owner
Council Tax Base																			
1	Incorrect property numbers	A different level of Council Tax debit to the estimate could be raised.	O / T	An increase in the number of new properties or a reduction in the number of current properties than estimated in the remainder of 2023/24 and in 2024/25.	Unexpected surpluses or deficits in the Collection Fund. If there is a surplus, there will be an increased level of cash flow for the Council, resulting in increased investment opportunities. If there is a deficit, the City Council may have to take out borrowing to cover cash flow fluctuations.	21/12/2023	Ryan Taylor	4	3	3	2	3	2		Assumptions used in the number of new builds are conservative. The estimate is reduced by 50% to allow for possible delays in these new properties being built and occupied in 2024/25.	Ongoing	Ongoing	100%	Ryan Taylor
2	Changes to exemptions, discounts and Council Tax Reduction Scheme	A different level of collectable Council Tax to the estimate.	O / T	An increase or reduction in the number of exemptions, discounts and tax payers eligible for Council Tax Reduction Scheme applied than estimated in 2024/25.	Unexpected surpluses or deficits in the Collection Fund. If there is a surplus, there will be an increased level of cash flow for the Council, resulting in increased investment opportunities. If there is a deficit, the City Council may have to take out borrowing to cover cash flow fluctuations.	21/12/2023	Ryan Taylor	4	3	3	2	3	2		Council Tax Officers in Financial Services continually review existing exemption, discounts and Council Tax Reduction Scheme claimant cases to ensure these should still be granted. Assumptions are based on prior years/historical trends and take account of external impacts.	Ongoing	Ongoing	100%	Ryan Taylor
3	Incorrect Council Tax Collection Rate	An incorrect collection rate could result in a shortfall or surplus of cash received by the City Council and future Collection Fund surpluses or deficits.	O / T	Council Tax collection rate being higher or lower than anticipated.	Unexpected surpluses or deficits in the Collection Fund. If there is a surplus, there will be an increased level of cash flow for the Council, resulting in increased investment opportunities. If there is a deficit, the City Council may have to take out borrowing to cover cash flow fluctuations.	21/12/2023	Ryan Taylor	4	3	3	2	3	2		We eventually collect over 98% of the collectable debit for each period. Council Tax officers in Financial Services carry out regular reminder runs in cases of non-payment followed by Magistrates Court proceedings (if necessary).	Ongoing	Ongoing	100%	Ryan Taylor
4	A change in the number homes marked as long term empty	If the number of homes marked as long term empty is incorrect, the overall tax base would be affected.	O / T	If the number long term empty homes is reduced, the overall tax base would also reduce.	Unexpected surpluses or deficits in the Collection Fund. If there is a surplus, there will be an increased level of cash flow for the Council, resulting in increased investment opportunities. If there is a deficit, the City Council may have to take out borrowing to cover cash flow fluctuations.	21/12/2023	Ryan Taylor	4	3	3	2	3	2		A review of long term empty properties is constantly in review to ensure the correct number of properties is being reported.	Ongoing	Ongoing	100%	Ryan Taylor

Current Risk Score

This is the risk score at the time that the risk is reviewed. When the risk is first identified it will be the same as the gross risk score. The current risk score is tracked to ensure that progress is being made to manage the risk

Residual Risk Score

This is the risk score after mitigating actions have taken place. The residual risk score shows how effective your action plans are at managing the risk.

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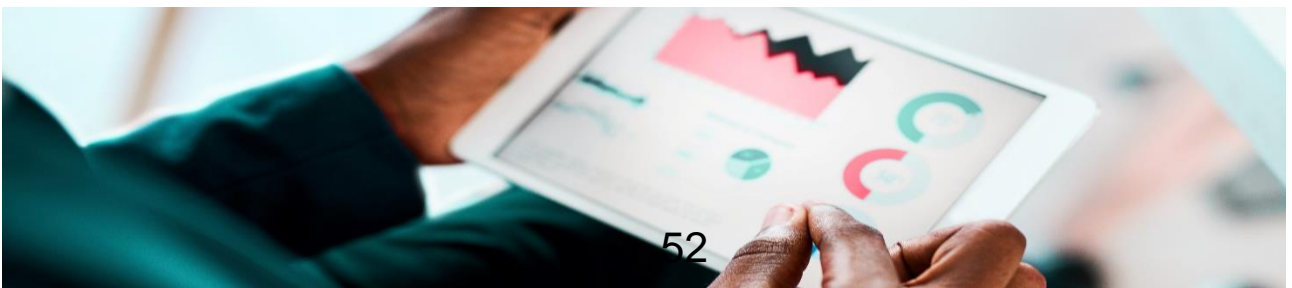
INTERNAL AUDIT PROGRESS REPORT

Oxford City Council

2023/24

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SUMMARY OF 2023/24 WORK

INTERNAL AUDIT

This report is intended to inform the Audit and Governance Committee of progress made against the 2023/2024 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.



INTERNAL AUDIT METHODOLOGY

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report, and are based on us giving either 'substantial', 'moderate', 'limited' or 'no'. The four assurance levels are designed to ensure that the opinion given does not gravitate to a 'satisfactory' or middle band grading. Under any system we are required to make a judgement when making our overall assessment.

2023/24 INTERNAL AUDIT PLAN

We are making progress in the delivery of the 2023/2024 audit plan, and we are pleased to present the following reports to this Audit and Governance Committee meeting:

- ▶ Empty Properties and Dwellings.
- ▶ Accounts Receivable.
- ▶ Planned Maintenance & Refurbishment.
- ▶ Follow-up Report.

Fieldwork is underway in respect of the following audits which we anticipate will be presented at the next Audit and Governance Committee meeting:

- ▶ Recruitment and Retention.
- ▶ Data Analytics.
- ▶ Building Control.
- ▶ Selective Licensing.
- ▶ QL Optimisation.

2024/25 INTERNAL AUDIT PLANNING PROCESS

- ▶ We will start our internal audit planning process from December 2023 to February 2024. We will meet with heads of services to determine key areas of risk within their service area and also engage with the S151 Officer to collate a three-year strategic plan. We will present the Strategic and Operational Internal Audit Plan along with our Audit Charter to the Operational Delivery Group (ODG) and subsequently to the April 2024 Audit and Governance Committee for review and approval.

REVIEW OF 2023/24 WORK

AUDIT	EXEC LEAD	AUDIT AND GOVERNANCE COMMITTEE	PLANNING	FIELD WORK	REPORTING	DESIGN	EFFECTIVENESS
Audit 1: Recruitment and Retention	Gail Malkin	Apr 24	✓	✓	✓		
Audit 2. Planning Services	David Butler	Sept 23	✓	✓	✓	S	M
Audit 3. Building Control	David Butler	Apr 24	✓				
Audit 4. Selective Licensing	David Butler	Apr 24	✓				
Audit 5: Health and Safety and Fire Safety	Jane Winfield/Nerys Parry	Jul 24 ¹	✓				
Audit 6. Data Analytics	Nigel Kennedy	Apr 24	✓	✓			
Audit 8. Empty Properties and Dwellings	David Butler	Jan 24	✓	✓	✓	S	M
Audit 9. Town Hall and Community Centre Lettings	Ian Brooke	Apr 24	✓				
Audit 10. Accounts Receivables	Nigel Kennedy	Jan 24	✓	✓	✓	S	M
Audit 11: QL Optimisation	Nigel Kennedy	Apr 24	✓				
Audit 12: Planned Maintenance and Refurbishment	Nerys Parry	Jan 24	✓	✓	✓	M	M



¹ Health and Safety and Fire Safety - The Council has requested to move the fieldwork of the review to the end of February 2024 and therefore this review will be presented to the July 2024 Audit and Governance Committee Meeting

EMPTY PROPERTIES & DWELLINGS

CRR REFERENCE: DELIVER MORE AFFORDABLE HOUSING



SCOPE

BACKGROUND

- ▶ Oxford is one of the fastest growing cities in the world with a current population of 162,100. Oxford is also known for its high housing costs. According to the UK House Price Index, in June 2023, the average house price in Oxford was £482,715 compared to the UK average of £290,000, hence having lower levels of house ownership than other parts of the UK. The Council have recently updated its Housing, Homelessness and Rough Sleeping Strategy 2023-28 which strategy sets out how the Council and its key stakeholders will address the housing and homelessness challenges.
- ▶ According to the 2021 Census, 21% of all households in Oxford live in social rented housing. Oxford City Council (the Council) is the largest social landlord in the city, with around 7,800 homes owned and let to those in housing need. A majority of Council properties are charged at a social rent level, which is typically around 40% of market rent charged for similar properties. The Council manage all aspects of these properties, including the allocation process, arranging lettings agreements, providing assistance and support to residents, and repairing and maintaining the properties and their surroundings. The Council contact all owners of empty dwellings throughout the year, and many are brought back into use without formal intervention however, the Council can take formal action to ensure a dwelling is brought back into use if deemed appropriate. Empty Dwelling Management Orders (EDMOs) allow the Council to take over the maintenance and management of empty homes for up to seven years, but only if they have been unoccupied for more than two years and cause a nuisance in the community.
- ▶ From April 2018 the Council have charged a 100% council tax premium to properties that remain empty for more than two years. This is increased to 200% and 300% if the property remains empty for over five and 10 years respectively.
- ▶ Owners of empty properties may contact the Council to consider a wide range of options to prevent properties becoming empty, such as the Home Choice Scheme which is a rent deposit scheme providing people who may be homeless with the opportunity to find a tenancy in the private sector.

AREAS REVIEWED

As part of this audit the following areas were reviewed:

- ▶ The Housing, Homelessness and Rough Sleeping Strategy and the references to empty properties to assess whether these were robust, up-to-date and in line with statutory legislation.
- ▶ The team/organisational structure and resources dedicated to managing empty properties.
- ▶ Processes for identifying, recording, communicating with property owners to assess whether adequate action has been taken by the Council to prevent properties becoming empty.
- ▶ Assessed KPIs and governance reporting processes to ascertain whether benchmarking to empty properties locally and nationally was undertaken.
- ▶ Whether adequate investigations are undertaken to identify and charge council tax premiums against known empty properties.



AREAS OF STRENGTH

The following areas of good practice were identified:


- ▶ There is a Housing, Homelessness and Rough Sleeping Strategy 2023 to 2028 which was approved at Cabinet in March 2023. At this meeting the Cabinet recommended to the Council that authority be delegated to the Executive Director (Communities and People), in consultation with the Cabinet Member for Housing, and to update the Action Plan within the Strategy document when required. These actions are filtered through into the Regulatory Services & Community Safety (RSCS) Service Plan, where a KPI for the ‘Number of empty properties being brought back into use through the use of Empty Property Management Orders and other pro-active measures’ is monitored.
- ▶ Council tax records held on the CIVICA system show that empty properties are clearly recorded under different classifications depending on what the circumstances are in relation to their vacancy, and are charged a premium depending on the length of time the property has been empty.
- ▶ There are arrangements in place to progress partnerships with other organisations to support a multi-agency approach to the effective prevention of empty dwellings. The Council have commenced initial discussion for developing a partnership with Oxford University and Aspire Housing with the aim to bring more properties back into use.
- ▶ The Council’s website has dedicated pages providing information on Empty Homes, actively promotes National Empty Homes Week, explains its approach to dealing with empty properties, and allows the public to report an empty property. Approximately 50 are reported via web forms per year.
- ▶ A sample of Council Tax Premium cases were reviewed, and we found in all cases the correct premium rate had been applied accurately based for the time that the property had been empty.



AREAS OF CONCERN

Finding	Summary of Recommendations	Owner	Due Date
<p>Within the Regulatory Services & Community Safety Service Plan 2023-24 service level KPIs are defined. This year’s target is consistent with last years but increases in future years.</p> <p>Current Council activities are supported by one member of staff however, a documented assessment of the future resource input required to utilise powers and achieve targets has not been conducted. It is important to document the required time/resource and skill set input to ensure targets set can be achieved. ((Finding 1 - Medium)</p>	<p>The Council should conduct a resource needs assessment to increase confidence in the delivery of more affordable housing in the future.</p> <p><u>Management Response:</u></p> <p><i>An analysis of resource and/or targets within the KPI will take place as part of the annual Service Plan process.</i></p>	David Butler, Head of Planning & Regulatory Services	3 Jun 2024
<p>Managing long term empty properties is a complex process, so requires support from other areas of the Council, particularly the Legal Team. The Empty Property Procedure details the final resort measures that the Council may take:</p> <p><u>Enforced sale</u> may be considered for homes where the Council has had to use its enforcement powers to abate nuisances or to secure a home. The owner must pay charges that are raised against the property by the Council for carrying out the works in default.</p> <p><u>Empty Dwelling Management Orders (EDMO’s)</u> are a means by</p>	<p>The Council should consider introducing a formal cross-departmental communication structure, such as a working group, to enhance planning and commitment from Council resources, particularly if the ambition is to pursue more EDMOs.</p> <p><u>Management Response:</u></p> <p><i>Dependent on Council prioritisation, this</i></p>	David Butler, Head of Planning & Regulatory Services	3 Jun 2024

	<p>which the Council can temporarily take over the management of a home to repair and then let the property.</p> <p>Compulsory Purchase Orders can be made under either Section 17 of the Housing Act 1985 or Section 226(1)(a) Town and Country Planning Act 1990 as a means by which the Council can acquire land and buildings for housing purposes.</p> <p>Cross-departmental communication on these matters is currently assessed on a case-by-case basis. Prior to the Covid-19 pandemic the Council had a cross-departmental working group to oversee these measures however, this has gradually ceased to meet. There is potential value to introducing formal cross-departmental communication to manage empty properties. For instance, this structure could improve planning for legal procedures, allocation of resource, establishing time commitment, and a greater understanding of the council tax position of the empty properties.</p>	<p><i>recommendation will be considered to be included in the 2024/25 Service Plan.</i></p>		
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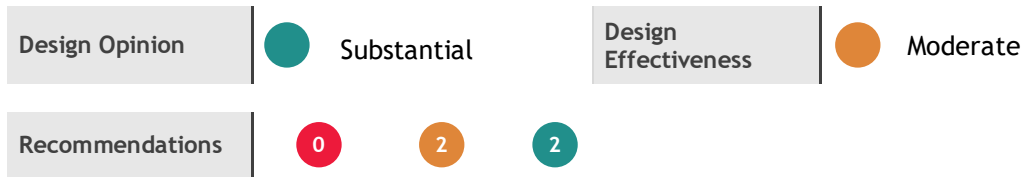


CONCLUSION

- ▶ Empty properties are a national issue. In England, recent Government figures show that there are 238,000 homes which have been empty for over six months. Oxford City Council monitors empty properties, the figure listed in February 2023 was 636.
- ▶ Bringing empty properties back into use relies on homeowners engaging and co-operating with the council. As a final measure the council can pursue a legal route through enforced sales, empty dwelling management orders and compulsory purchase orders.
- ▶ The Council has controls in place to identify empty properties and dwellings, there is a robust approach and framework in the Housing, Homelessness and Rough Sleeping Strategy 2023 to 2028. An action plan highlighting the Council’s priorities has been developed and presented to Cabinet to further embed the approach.
- ▶ The Council currently has limited resource (financial and/or people) to obtain and restore properties through the legal route. These properties will potentially require work to ensure they are at an acceptable liveable condition, in addition resource to manage these properties going forward. Therefore, the Council is developing a partnership with Oxford University and Aspire Housing to improve the process. This is in its initial stage, however, could contribute to the Council meeting its target of empty properties being brought back into use. Furthermore, improvements in cross-departmental communication could enable operational efficiencies by reducing delays to decisions to be made.

ACCOUNTS RECEIVABLE

CRR REFERENCE: Other Including Finance and ICT



SCOPE

BACKGROUND

- ▶ Oxford City Council (the Council's) Accounts Receivable Team is led by a dedicated Revenues Service Delivery Manager and manages transactions that come through the Council's main financial system, Agresso. The accounts receivable function is managed by one Team Leader who covers the areas of support and prevention, arrears and processing receivables. We reviewed accounts receivable raised in Agresso covering Council activities such as licensing, subscriptions, trade, garden waste and parks and leisure (sundry debtors).
- ▶ The Council provide comprehensive income collection services for Oxford Direct Services (ODS) and Oxford Direct Services Trading Limited (ODSTL), with this relationship outlined in a dedicated Service Level Agreement (SLA) Income Collection in effect since 2018. We tested the Council's processes involving raising invoices, subsequent debt recovery and write-offs. Our sample-based testing included procedures relating to both the Council and ODS.
- ▶ The total Year to Date (YTD) accounts receivable income received in 2023-24 (made up of sundry debtors equated to £6.6m) the current YTD outstanding debt owed to the Council as of 2023-24 was £16.03m largely made up of debt owed by ODSTL.
- ▶ The Council require payments due immediately upon receipt of an invoice. Where payment is not received, the Council's debt recovery process is as follows:
 - First reminder letter after 14 days of invoice.
 - Second reminder letter after 45 days of invoice.
 - L7 letter after 75 days of invoice.
 - Referral to enforcement agencies after 90 days.
- ▶ We undertook an accounts receivable review in 2020/21, resulting in a substantial opinion on control design and moderate opinion on control effectiveness. We noted in our previous audit review that the Council did not take all expected steps to recover debt, some policies were outdated and there were missing invoice approvals identified as part of our sample testing.

AREAS REVIEWED

- ▶ This review focused on the controls in place at the Council for managing accounts receivables.
- ▶ we assessed the policies and procedures in place at the Council and determined whether they align with current practice.
- ▶ We reviewed the information that management received for assessing performance.
- ▶ We also sample tested accounts receivable transactions equally apportioned across the Council, ODS and ODSTL from April to November 2023 to assess whether transactions have been raised, approved and paid by debtors in a timely manner.
- ▶ We also assessed a sample of outstanding debts to understand the debt recovery procedures in place and whether they were adequately monitored and managed.
- ▶ A sample of write-offs were reviewed to determine whether these followed appropriate procedures and were approved prior to write off.



AREAS OF STRENGTH

During our review, we identified the following areas of good practice:

- ▶ When a new user requires access to the Agresso system, a relevant request must be raised within the Council's Intranet by the user's line manager. They must specify the level of access the new user requires for their job role and this must follow the principle of 'least privilege' whereby a user must have the appropriate level of access in order to conduct their role and no additional levels. We assessed three new starters who joined the Council between April to December 2023 responsible for the accounts receivable processes and found that the appropriate level of access was given in each case for the user to carry out their role and access was approved by the relevant person.
- ▶ We tested a sample of income transactions raised from April to November 2023 to determine whether they were raised, approved and paid in an accurate and timely, manner. It was identified that for one of our selected samples, the Agresso system had correctly identified that an incorrect approver had been input for the process. This was picked up by the Agresso system workflow and the appropriate level of authorisation was provided.
- ▶ The payment methods report breaks down the level of income collected either by cheque or direct debit. The highest level of income collected for this report are contained within the garden waste services offered to residents and housing benefit claimants (at 12,121 and 284 respectively). However, these services are predominantly subscription based. The 30 days report breaks down the levels of income that are paid within the categories as noted above. At the time of our review, only 774 out of a total of 14,419 invoices were unpaid with 12,419 being paid within 30 days. Of the total that remain unpaid, 41 consisted of intercompany debt with the next highest (commercial waste) consisting of one out of a total of four raised.




AREAS OF CONCERN

Finding	Summary of Recommendations	Owner	Due Date
<p>We could not determine from Agresso when the first reminder letter was issued to the customer for three accounts and sufficient notes on the progress of the outstanding debt were not outlined within Agresso (Finding 1 - Medium).</p>	<p>Management should investigate whether the reminder letters were sent out for the exceptions identified above and the dates should be recorded</p> <p>Management should ensure that the Agresso system records the dates by which all reminder letters are issued and subsequent enforcement action should be taken in line with policy</p> <p>Sufficient notes should be made on Agresso describing the actions taken to date</p> <p><u>Management Response:</u></p> <p>a) <i>We will investigate the exceptions identified and record reminder dates for those cases.</i></p> <p>b) <i>Agresso records the last reminder level and the date it was sent. This is used to inform enforcement action in line with the policy. L7's are</i></p>	<p>Neil Markham, Incomes Team Leader</p>	<p>30 Jun 2024</p>

		<p><i>issued when we have authorisation from the service to take enforcement action.</i></p> <p><i>The move to Cloud based Agresso is planned to include the implementation of the 'Action Overview' function for AR. This should allow us to track actions against an individual invoice far more effectively. It will require set up from ICT and the writing of new procedures for AR staff.</i></p>		
	<p>Management do not review the changes made to customer data on Agresso either through spot checks or a quarterly basis as recommended within our previous accounts receivable review (Finding 2 - Medium).</p>	<p>Management should update both the debt management policy and the corporate debt policy and ensure that this reflects up to date practices for accounts receivable. These policies should be subject to review annually.</p> <p><u>Management Response:</u></p> <p><i>At present we only have a report that identifies changes to bank details against the customer masterfile. We will be requesting a fuller report from ICT to show all changes. We won't be completing a full check of all changes due to resource limitations, but we will be running the report quarterly to identify any irregular changes or patterns.</i></p>	<p>Neil Markham, Incomes Team Leader</p>	<p>31 Mar 2024</p>
	<p>Policies and procedures relating to accounts receivable are not up to date having been last reviewed in 2019 (Finding 3 - Low).</p>	<p>Management should conduct a six-monthly check of all changes relating to automatic notifications from Agresso for customer details where these have been amended more than once during this time period. Should this not be possible, a quarterly check should be conducted to identify any irregular changes to customer details.</p> <p><u>Management Response:</u></p> <p><i>The debt management and corporate debt policies are due for review.</i></p> <p><i>The corporate debt policy encompasses all debts. The review of this policy will be led</i></p>	<p>Neil Markham, Incomes Team Leader and Phil McGaskill, Revenues Service Delivery Manager</p>	<p>30 Sept 2024</p>

		<p><i>by the Revenues Service Delivery Manager.</i></p> <p><i>The Sundry Debtors Guide (which covers AR debts for OCC in the OX client) will be reviewed in 2024 to take in account any changes as result of the upgrade.</i></p>		
	<p>Three of our selected samples for invoice raising did not show whether appropriate approval had been obtained (Finding 4 - Low).</p>	<p>Management should ensure that any invoices/subscriptions raised receive the appropriate level of approval. Should this not be possible, then a reason for why the approval was not made should be sought.</p> <p><u>Management Response:</u> <i>Agreed. The importance of this is included in the sundry debtors guide and the staff are made aware of it. We are hopeful that workflow will be introduced for the OX client at some point to mirror what we currently have in DS/DT.</i></p> <p><i>Regarding the three examples:</i> <i>An authorising email is required before we batch load any invoices on behalf of a service. Only a few senior officers are permitted to batch load in the AR team and the authorisation must be saved in a designated folder. The trade waste invoices that come via a txt file are an exception and the 91.51 was part of one of those batches. The files are pulled out of the trade waste system and checked by Oxford Direct Services before being sent to us to load. As they are loaded via a txt file (and pre checked by ODS) they do not workflow like manual invoices raised by ODS.</i></p> <p><i>Authorisation for the allotment subscription of 77.87 could not be found. This is not surprising as the allotment subscriptions have been running for a very long time. Many of them predate the subscription</i></p>	<p>Neil Markham, Incomes Team Leader</p>	<p>31 Mar 2024</p>

		<p><i>authorisation processes that we employ today.</i></p> <p><i>The rent adjustment invoice amounting to £100 is running on a subscription. The rent review process for subscriptions was looked at as part of the recent asset's income generation review of July 2022 - completed by BDO.</i></p> <p><i>Miscellaneous subscriptions require an authorised AR7 form. Commercial rents now follow an updated change note process and there is a designated change note for rent reviews. Change notes are now logged on a shared excel sheet held in teams. Assets are also sent a monthly report of all live rent subscriptions running in Agresso showing charging frequencies and amounts.</i></p>		
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CONCLUSION

- ▶ We have raised two medium and two low priority recommendations to improve the Council's controls for accounts receivable.
- ▶ Overall, the Council is in a good position with regards to accounts receivables. This is due to appropriate controls in place for Agresso users in addition to the reporting provided to management on accounts receivable and the identified instance of Agresso correcting an invoice approver.
- ▶ However, sufficient audit trails and notes should be recorded on Agresso for outstanding debt, policies and procedures required updating albeit we did not find any inconsistencies in the current processes used and a change in customer data amendments should be reviewed at least quarterly by management.
- ▶ This leads us to conclude substantial assurance for the control design and moderate assurance for the effectiveness of the controls for accounts receivable.

PLANNED MAINTENANCE & REFURBISHMENT

BAF REFERENCE: Deliver More Affordable Housing

Design Opinion	 Moderate	Design Effectiveness	 Moderate
Recommendations	 0	 3	 1



SCOPE

BACKGROUND

Oxford City Council (the Council) is investing £51m in planned maintenance, refurbishments, and estate improvements to their existing housing stock of 7,800 council houses over the next four years (from 2023 to 2027).

In May 2018 the Council signed a 25-year Service Level Agreement (SLA) with Oxford Direct Services (ODS) the Council's wholly-owned company, to supply building services to the Council. Within this agreement it set out how ODS and the Council will work together to ensure services are designed and delivered to suit resident needs, while delivering to the highest standard and embracing the true spirit of partnership working.

ODS deliver the planned programme of maintenance and refurbishments to the Council's housing stock, with projects split into two commercial categories: fixed price and the cost-plus model.

All ad hoc maintenance works, which are unknown projects at the start of the year, or maintenance works requested by tenants are also covered by ODS or sub contracted to outsourced providers.

ODS and the Council have the following meetings to maintain oversight of the Council's planned programme:

- Monthly Operational Management Meetings.
- Monthly Budget Management Meetings.
- Monthly Core Group Meetings.


All maintenance and repairs were intended to be logged through the QL Aareon Housing Management system (QL). Whilst there were initial technical issues with the housing management system, the QL system is working as specified but there are still some system processes and improvements to be implemented that will improve asset management information. QL will now identify the actual costs for the planned programme and ODS will report their work in progress (WIP) figures to support live and ongoing budget management.

AREAS REVIEWED

The following areas were assessed as part of this review:

- ▶ Review of the minutes and reports presented to the monthly Operational Management Meeting, Budget Management Meeting and Core Group Meeting between the Council and ODS to assess whether there is adequate oversight of the planned programme and ad hoc work.
- ▶ Assessment of the arrangements in place for obtaining feedback from customers/tenants and whether lessons learned and common themes are reviewed and communicated to the relevant teams.
- ▶ Review of the arrangements in place for agreeing the planned capital programmes and assessed whether the Council/ODS are providing sufficient time and accurate information to support effective delivery.
- ▶ Review for a sample of nine maintenance/refurbishment projects (planned and reactive) from January 2021 to July 2023 and assessed whether these were completed, in a timely manner, within the agreed budget (including approval of expenditure by sub contractors) and were quality assessed by an independent surveyor.

▶ Review of the organisational structure for all parties involved in the maintenance and refurbishment of housing stock and assessed whether the roles and responsibilities are clearly defined, assessed the governance structures in place and whether there are clear escalation processes in place.


AREAS OF STRENGTH

- ▶ We reviewed the minutes of the following meetings:
 - Budget Management (October and November 2022; February and March 2023).
 - Operational Management (December 2022; January, February, and March 2023).
 - Strategic Core (November 2022; January, February, and March 2023).

We noted that the planned projects were discussed in detail. Furthermore, any action plans post discussions were developed. Ad hoc works were raised and discussed within the Core Group meetings and the progress of actions identified were discussed within subsequent meetings.
- ▶ We reviewed the SLA between the Council and ODS and noted that the aims and objectives were clearly outlined and delegated across three areas - Performance, Commercial, and Communication. The SLA was a 25-year agreement between the Council and ODS and signed by all parties in April 2021. The SLA identified the details of work to be undertaken and identified both critical success factors, and KPI targets to manage and monitor performance. The Council and ODS would benefit from reviewing the SLA when there are changes within the business and revise the terms when required as this is a long-term arrangement between both parties. We have raised an observation point as a result.
- ▶ The SLA further detailed the roles across two teams - Strategic Core and Operational Management, clearly defining their respective responsibilities and the frequency of their meetings.
- ▶ Of the nine planned maintenance and refurbishment projects reviewed we noted that:
 - The expenditure of three projects was approved by subcontractors and therefore the Council was satisfied that the expenditure incurred was accurate.
 - Four projects were quality assessed and passed by an independent surveyor and this was subsequently recorded on the QL system.
 - Three projects were completed in a timely manner in line with the prospective completion date.
- ▶ We also reviewed the standards set by the Council for ODS across three service areas - Voids, Responsive Repairs, and Planned Works. The standards were updated based on the feedback from the Council Team in January 2023, which highlighted a clear communicative practice across teams and an understanding of roles and responsibilities.



AREAS OF CONCERN

Finding	Summary of Recommendations	Owner	Due Date
<p>Online feedback received from tenants via the Councils website was not collated into an action tracker and monitored accordingly. The annual survey undertaken by Acuity (outsourced provider) was not presented to the Core working group at the time of our review (Finding 1 - Medium).</p>	<p>a. <i>The Council should ensure that survey reports from Acuity are issued to the relevant teams and discussed to identify key areas of concern the exceptions from the feedback should be clearly outlined and discussions should be held on the lessons learned from the feedback. Subsequent actions from the feedback should be identified and allocated to the relevant officers/service areas</i></p> <p>b. <i>The Council should ensure that feedback received via their</i></p>	<p>Malcolm Peek, Property Services Manager</p> <p>Nerrys Parry, Head of Housing</p>	<p>30 Apr 2024</p>

		<p><i>website is collated and reported via an action tracker clearly outlining the following:</i></p> <ul style="list-style-type: none"> <i>c) Details of the complaint</i> <i>d) Actions to be taken to address the complaint</i> <i>e) Action Owner</i> <i>f) Target Date to complete action</i> <p><i>Management should review the action tracker alongside the survey report and drill down into details to identify common themes, key issues and lessons learned.</i></p> <p><u>Management Response</u></p> <p><i>A new process of managing complaints is being introduced via Housing Services and the wider Council departments. It will be reviewed to look to include negative feedback into that process.</i></p> <p><i>Housing Management will review the process by which it collates and formalises the data received from surveys and feedback from residents and ensure going forward that this is shared with other departments (Property Services etc.) and look to setup a joint panel to review periodically and appropriately the data received and agree on actions arising as well as communications with residents on those actions. Housing review Group will act as the conduit for this to be undertaken.</i></p>		
	<p>Data reported as part of the budget setting process was based on historical data extracted from a system called Codeman (former housing management system) and subsequently uploaded to the QL housing management system. At the time of our review management confirmed that the data has not been validated and therefore could not be relied upon as part of the budget setting process. Management did not outline how often data is validated prior to feeding into the budget setting process (Finding 2 - Medium).</p>	<p>The Council should ensure the data on refurbished properties is updated and validated on a regular basis (at least quarterly) and this is reviewed by management prior to being incorporated into the forecasting and budget setting process.</p> <p><u>Management Response:</u></p> <p><i>A new process of managing complaints is being introduced via Housing Services and the wider Council departments. It will be reviewed to look to include negative feedback into that process.</i></p> <p><i>Housing Management will review the process by which it collates and formalises the data received from surveys and feedback from residents and ensure going forward that this is shared</i></p>	<p>Malcolm Peek, Property Services Manager</p> <p>Nerrys Parry, Head of Housing</p>	<p>30 Apr 2024</p>

		<p><i>with other departments (Property Services etc.) and look to setup a joint panel to review periodically and appropriately the data received and agree on actions arising as well as communications with residents on those actions. Housing review Group will act as the conduit for this to be undertaken.</i></p>		
	<p>We reviewed a sample of nine planned maintenance and refurbishment projects started and completed from January 2021 to July 2023 and noted there was a lack of information/evidence recorded for several projects in relation to variances, completion dates of projects, and we could not confirm whether a quality assessment was undertaken on the completed projects (Finding 3 - Medium).</p>	<p>a. The exceptions for each sample noted above should be investigated and adequate evidence for the samples above should be sought and stored on the Council's database QL Areon housing management system</p> <p>b. The Council should ensure that an adequate audit trail is maintained for all projects and produced when required on all future projects</p> <p>c. Any variances during the project cycle must be approved by an appropriate person, adequate reasons to explain the nature of the variance should be sought and reported and the evidence should be retained in support of the project.</p> <p><u>Management Response:</u> <i>Resources are being onboarded to monitor project closer in terms of Financial management, project performance, compliance and CDM which will address many of the issues.</i></p> <p><i>Utilising external Contract administrators with a QS element which has been introduced to new projects is already assisting in ensuring recording of costs as well as cost challenge where presented.</i></p> <p><i>Reviews are taking place currently in relation to orders being raised, approved, completed and paid within QL directly and entirely by ODS without OCC being aware. Whilst this may not actually be happening it appears the ability to do so is there and this presents as potential risk for the council. The QL team are looking into these controls and appropriate</i></p>	<p>Malcolm Peek, Property Services Manager</p> <p>Nerrys Parry, Head of Housing</p>	<p>31 May 2024</p>

		<i>measures to prevent these happening.</i>		
	<p>The SLA between the Council and ODS has not been reviewed since 2018. The SLA is for a 25-year term and it is encouraged the SLA is reviewed periodically to reflect any business changes (Finding 4 - Low).</p>	<p>The SLAs should include a clearly defined framework for modification during the term of the contract. The SLA should be reviewed periodically, specifically if:</p> <ul style="list-style-type: none"> - The Council's business needs have changed. - The technical environment has changed. - Workloads have changed - Metrics, measurement tools and processes have improved. <p><u>Management Response</u></p> <p><i>The SLA between the Council and ODS is planned to have a review and whilst the full review is yet to be completed elements of it such as the repairs priorities are underway currently.</i></p> <p><i>Most of the above items apply as there has been significant changes to legislation requiring reprioritising by the Council in the repairs service.</i></p> <p><i>This will include more detailed and specific specifications being developed by the Council for ODS and OxPlace to ensure standardisation of materials, quality and cost as well as ensuring compliance and decency whilst ensuring Tenant choices and involvement are safeguarded.</i></p> <p><i>The new specifications will include modern and developed Technology such as USB points included with sockets, TV points in bedrooms and measures for reduction in damp risks and improvements to insulation and EPC mitigations</i></p>	<p>Malcolm Peek, Property Services Manager</p> <p>Nerrys Parry, Head of Housing</p>	<p>30 Apr 2024</p>
















CONCLUSION

- ▶ There is a clear SLA between the Council and ODS signed by both parties. In addition, roles and responsibilities and the monitoring of performance was clearly outlined within the SLA. Planned projects were discussed in detail within the monthly Budget Management, Operational Management and Strategic Core Meetings which required the presence of both the Council and ODS. Action plans were developed and tracked as part of these meetings.
- ▶ However, we noted that the Council does not have reliable data to inform their budget setting process and we could not determine how often data is validated to reflect an accurate budget. Sufficient audit trails were not maintained on the sample of nine planned maintenance and refurbishment projects. Therefore, we could not verify whether an independent quality assessment for each project was undertaken by an independent surveyor to ensure works have been completed to the required standards.

- ▶ We could not determine whether projects were completed in a timely manner and whether the subcontractors costs were verified for a sample of six projects. In addition, while there were processes to capture feedback from tenants there were no lessons learned or actions circulated to the wider team. We have therefore provided a Moderate Assurance on both the design and effectiveness on the Council's arrangements for Planned Maintenance and Refurbishment.

KEY PERFORMANCE INDICATORS

QUALITY ASSURANCE	KPI	RAG RATING
High quality documents produced by the auditor that are clear and concise and contain all the information requested.	We have had 3 survey responses in 2023-24 where the respondent 'Agreed' or 'Strongly Agreed' that the final report was clear and concise.	
Frequent communication to the customer on the latest mandatory audit standards and professional standards prescribed by the main accountancy bodies.	Sector updates were provided within the Audit and Governance Committee progress report and/or in appending reports.	
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings so far have been attended, including Audit and Governance Committee meetings, pre-Audit and Governance Committee, scoping meetings and meetings during audit fieldwork.	
Information is presented in the format requested by the customer.	No requests to change the BDO format.	
Customer satisfaction reports - overall score at average at least 3.5 / 5 for surveys issued at the end of each audit.	We have received 3 survey responses in 2023/24 where we had an average score of 4 for audit satisfaction. Please note the audit satisfaction results related to audit reviews undertaken in 2022-23. We have not yet received satisfaction surveys for 2023-24. We will continue to issue surveys for each audit as it is finalised.	
External audit can rely on the work undertaken by internal audit (where planned)	To be clarified at year end once we have met with the external auditors	
Positive result from any external review	In June 2021 an External Quality Assessment by the Institute of Internal Auditors reported that BDO LLP's Public Sector Internal Audit Team 'generally conforms' with the International Professional Practices Framework (IPPF) and the Public Sector Internal Audit Standards (PSIAS). This is the highest of the three ratings categories.	
REPORTING ARRANGEMENTS	KPI	RAG RATING
Draft report to be produced 3 weeks after the end of the fieldwork	We have issued draft reports within 3 weeks of fieldwork 'closing' meeting and finalised internal audit reports within 1 week after receiving management responses.	
Management to respond to internal audit reports within 2 weeks	We have received management responses within 2 weeks for all audit reports so far in 2023/24.	
Final report to be produced 1 week after management responses	The final reports issued were released within one week of receipt of management comments for all reviews so far in 2023/24.	
90% recommendations to be accepted by management	All our recommendations made were accepted by management and we worked with the Auditees to present information in the format requested.	

DELIVERY	KPI	RAG RATING
<p>Annual Audit Plan delivered in line with timetable and Actual days are in accordance with Annual Audit Plan</p>	<p>Progress against the audit plan is reported at every Audit and Governance Committee, against original planned dates. A majority of audits have been completed in line with the actual days agreed except for Planned Maintenance and Refurbishment which took over several months to complete due to client delays in providing sufficient evidence, some dates were moved back at the request of the Council.</p>	
<p>At least 60% input from qualified staff</p>	<p>Audits undertaken in 2023/24 have been undertaken by qualified staff.</p>	

LOCAL GOVERNMENT SECTOR UPDATE

Our quarterly public sector briefing summarises recent publication and emerging issues relevant to local authorities that may be of interest to your organisation. It is intended to provide a snapshot of current issues for senior managers, non-executive directors and governors.

SECTION 114 FEAR FOR ALMOST 1 IN 5 COUNCIL LEADERS AND CHIEF EXECUTIVES AFTER CASHLESS AUTUMN STATEMENT

Almost one in five council leaders and chief executives in England surveyed by the Local Government Association think it is very or fairly likely that their chief finance officer will need to issue a Section 114 notice this year or next due to a lack of funding to keep key services running.

Almost one in five council leaders and chief executives in England surveyed by the Local Government Association think it is very or fairly likely that their chief finance officer will need to issue a Section 114 notice this year or next due to a lack of funding to keep key services running.

The LGA estimates that councils in England face a £4 billion funding gap over the next two years just to keep services standing still but last month's Autumn Statement failed to provide the additional funding needed to protect services from further cuts.

This is despite councils of all political colours and types warning that growing demand and cost pressures are threatening their financial sustainability.

In 2024/25, councils will be able to increase general council tax by 3 per cent without the need for a referendum. Those with social care responsibilities will again be able to increase the adult social care precept by up to a further 2 per cent again.

This means that councils continue to face the tough choice about whether to increase council tax bills to bring in desperately needed funding to provide services when they are acutely aware of the significant burden that could place on some households.

The LGA survey - of council leaders and chief executives - also reveals:

- ▶ Half are not confident they will have enough funding to fulfil their legal duties next year (2024/25). This includes the delivery of statutory services.
- ▶ Nearly two thirds of council leaders and chief executives said there were no announcements in the Autumn Statement that they thought would help them deal with their council's financial position.

The LGA said the circumstances that have led to a Section 114 notice so far have been unique to each local area and the pressures they face.

However, all those that have had to curb spending in this way have faced the same underlying pressures - councils' core spending power falling by 27 per cent in real terms from 2010/11 to 2023/24, the impact of the pandemic, rising demand for services, in particular statutory services like social care and homelessness support, and the extra costs to provide them.

[Section 114 fear for almost 1 in 5 council leaders and chief executives after cashless Autumn Statement | Local Government Association](#)

'GOVE 'MINDED TO' APPOINT COMMISSIONERS AT NOTTINGHAM

Concerns over the financial stability of Nottingham City Council following its Section 114 notice has prompted levelling up secretary Michael Gove to propose appointing commissioners.

The Department for Levelling Up, Housing and Communities confirmed the proposed intervention, amid slow progress on reforms to improve governance and deliver financial stability.

The council has been working with an independent assurance and improvement board since January 2021, but the government is set to escalate the intervention.

If approved, the government will appoint three commissioners with powers to appoint and dismiss senior officers, oversee financial governance and progress on improvement plans.

Writing to the council, Max Soule, deputy director of local government stewardship at the department, said the authority is failing its best value duty, just two weeks after it published a Section 114 notice.

"The precarious nature of the authority's finances, and its effect on overall transformation, together with outstanding governance issues are causes of serious concern," he wrote.

"It is now vital that the pace of improvement is increased." In its third and final report, the improvement board said the council's financial position has worsened with limited reserves to mitigate a forecast £50m budget gap in 2024-25.

The team raised specific concerns over the ability to implement a transformation programme aimed at delivering financial stability.

<https://www.publicfinance.co.uk/news/2023/12/gove-minded-appoint-commissioners-nottingham>

FOR INFORMATION

For the Audit and Governance Committee Members and Executive Directors

BIRMINGHAM TO SEEK EXCEPTIONAL GOVERNMENT SUPPORT

The financial fallout from an equal pay dispute and the botched implementation of an IT system will lead Birmingham City Council to ask the government for permission to hike council tax above the referendum limit and for a capitalisation direction.

The authority's financial position has worsened in recent weeks, mainly due to the need to use £40m of reserves to offset unachieved savings this year, finance director Fiona Greenway has revealed.

Her report, published ahead of a cabinet meeting, said the council will now need to make around £300m of savings (£100m more than forecast in November) over the next two years.

The council said it will seek government permission to raise council tax by more than the referendum limit (4.99% including the social care precept) next year.

It is also set to request a capitalisation direction, allowing the use of capital income to meet revenue expenses, to pay for a potential £760m equal pay liability, cover staff redundancy payments and fund next year's forecast deficit. Greenway did not specify how many staff would leave the authority, but said the council will consult on voluntary and compulsory redundancies schemes.

Council leader John Cotton said: "We need to reset our finances, reset how we deliver our services, and reset the relationship with our residents, partners and staff.

"There can be no let-up in this work and the cabinet and leadership team will remain focussed on working with commissioners to get the council on a road to improvement."

The authority issued a Section 114 notice in September, after its external auditors warned provisions for meeting the equal pay liability being understated in previous years' accounts means its general fund reserves have been exhausted on an accounting basis.

<https://www.publicfinance.co.uk/news/2023/12/birmingham-seek-exceptional-government-support>

FOR INFORMATION

Audit and Governance Committee, Executive Directors, and Non-Executive Directors

LEEDS SETS 'DIFFICULT' £60M SAVINGS TARGET TO SAVE OFF S114

Social care now taking 70% of budget.

Frontline services are at risk at another council battling to balance the books.

Delivering almost £60m of savings next year will require "discipline and rigour" and be a challenge for Leeds City Council, the Local Government Association has said.

The council has forecast an overspend of almost £31m this year, and will need to make £59m of cuts to balance the budget in 2024-25.

In a progress report following a Corporate Peer Challenge last year, the LGA said the council will need to make difficult decisions about the scope of service, as social care accounts for 70% of overall spending.

The LGA said that while councillors and officers are open about the financial pressures, it is likely they will have to look at delivering services differently and whether the "traditional role of local government" is still feasible.

"The council will need a very clear plan for balancing the budget, with clear accountabilities for delivery across the organisation," the report said.

"This will be challenging for everyone, both politically and managerially, as these savings will be difficult to achieve and will require discipline and rigour."

Local leaders said the financial situation is worsened by relatively low reserve levels that could offset the impact not meeting the full savings target.

<https://www.publicfinance.co.uk/news/2023/12/leeds-sets-difficult-ps60m-savings-target-save-s114>

FOR INFORMATION

Audit and Governance Committee, Executive Directors, and Non-Executive Directors

COUNCIL UNCOVERS 'GOVERNANCE FAILURES' AMID FRAUD INVESTIGATION

Suspected fraud relating to a housing maintenance contract led Guildford Borough Council to uncover widespread governance issues in its housing service, and the authority is now carrying out a review.

The authority informed the police over fraud concerns with one of its housing maintenance contractors, after concerns were initially raised in July.

The council has since reviewed its contracts and subsequently given notice to terminate some agreements and paused some works to conduct further enquiries, a report published ahead of a special meeting of the corporate, governance and standards committee said.

During this work, officers found evidence of overspends and a lack of contract management, mainly linked to spending, compliance and delivery, the report said.

Monitoring officer Susan Sale said the council has made initial enquiries into “contract failures” to stop any potential wrongdoing and overspending.

She told the committee: “It has been identified that there have been governance failures within the organisation.

“We are now clear that there have been failures in aspects of management within the organisation, particularly in housing services’ financial controls and, particularly, procurement and contract management.

“We need to establish a further workstream, which would be an internal governance review team, to look at exactly how we have got to this position and to make recommendations and [an] action plan for implementation of how we go forward.”

<https://www.publicfinance.co.uk/news/2023/11/council-uncovers-governance-failures-amid-fraud-investigation>

FOR INFORMATION

Audit and Governance Committee, Executive Directors, and Non-Executive Directors

COUNCIL PERFORMANCE REVIEWS GET REFRESH

LGA consults on improvement and assurance framework.

A refresh of the oversight framework seeks to improve clarity around how councils deliver and evaluate services, the Local Government Association has said.

In its second consultation on the framework, the LGA said there is no single document that outlines all the elements of council assurance and how they all fit together.

The LGA said creating this single document would increase clarity and transparency within the sector, and improve understanding of how assurance and oversight works.

The consultation is seeking views on the principles of assurance and accountability, including performance monitoring against local targets, good quality data and clarity over the responsibilities of officers and councillors.

Abi Brown, chairman of the LGA’s Improvement and Innovation Board, said: “Feedback from our initial engagement was really helpful, and has helped us to extend our mapping of the improvement and assurance framework for local government, which hasn’t previously been written down anywhere.

“We are taking on board all comments received and now want to follow up with some more detailed questions about how the current framework can be improved.

“It’s important we hear the views of all councils, partners and all other stakeholders and I encourage everyone to engage with us, for the benefit of the whole of local government and the wider public.”





<https://www.publicfinance.co.uk/news/2023/11/council-performance-reviews-get-refresh>

FOR INFORMATION




Audit and Governance Committee, Executive Directors, and Non-Executive Directors

APPENDIX I

OPINION SIGNIFICANCE DEFINITION

LEVEL OF ASSURANCE	DESIGN OPINION	FINDINGS REVIEW	FROM	EFFECTIVENESS OPINION	FINDINGS REVIEW	FROM
 Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.		No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.	
 Moderate	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.		A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.	
 Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.		A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.	
 No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.		Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.	

RECOMMENDATION SIGNIFICANCE DEFINITION

RECOMMENDATION SIGNIFICANCE	
 High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
 Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
 Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

FOR MORE INFORMATION:

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**INTERNAL AUDIT FOLLOW UP
OF RECOMMENDATIONS REPORT**

OXFORD CITY COUNCIL

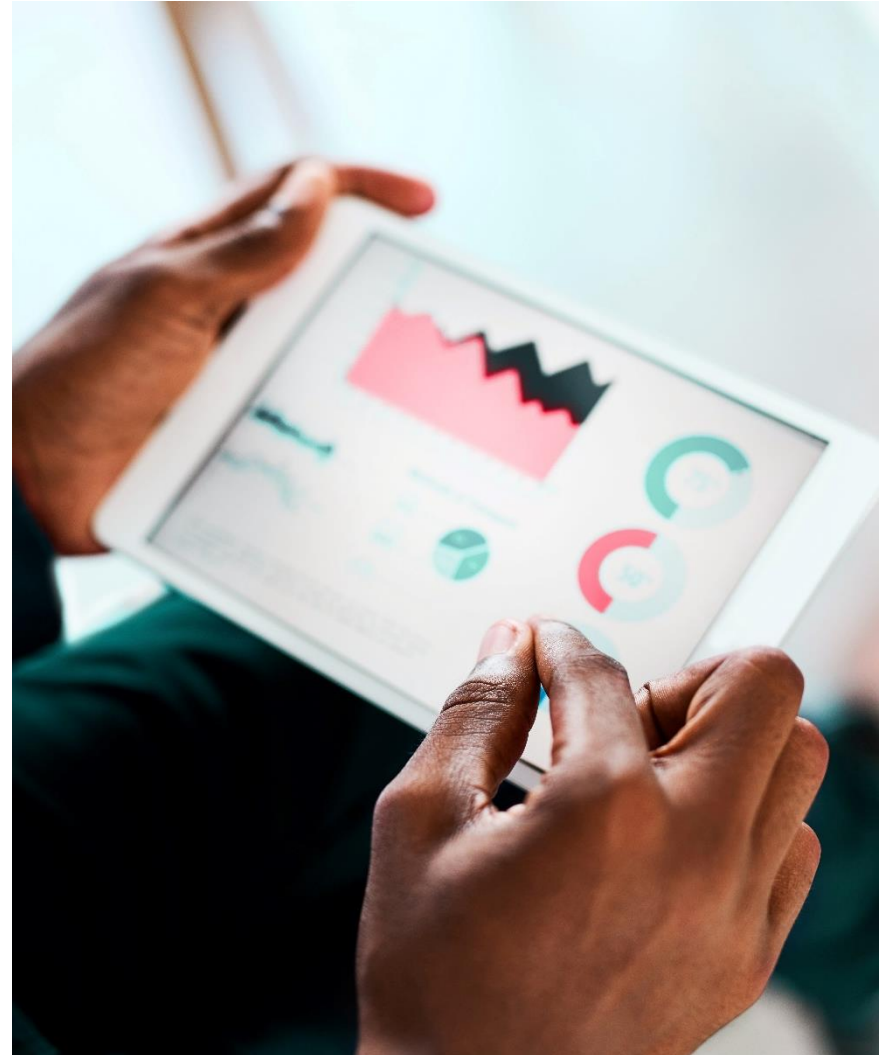
2023/2024

IDEAS | PEOPLE | TRUST

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SUMMARY

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2021/2022 23/2024	Total Recs to follow up this Quarter	H	M	Complete		Incomplete	
				H	M	H	M
Business Continuity & Disaster Recovery	1	-	1	-	-	-	1
Environment	11	2	9	1	6	1	3
Total	12	2	10	1	6	1	4

2022/2023	Total Recs to follow up this Quarter	H	M	Complete		Incomplete	
				H	M	H	M
Change Programme	3	-	3	-	3	-	-
Housing Rents	1	-	1	-	-	-	1
Enforcement Restructure	1	-	1	-	-	-	1
Procurement & Contract Management	2	-	2	-	1	-	1
Cyber Security	5	2	3	-	-	2	3
Total	12	2	10	-	4	2	6

SUMMARY

2021/2022

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2023/2024 and 2022/23

- ▶ One high and six medium recommendations have been completed since the last Audit and Governance Committee and removed from the follow up tracker (Environment).
- ▶ One high and three medium recommendations remain incomplete for Environment. Of these, one medium recommendation will be discussed with the Head of Finance as a revised recommendation may be required to reflect the changes in practice (please see recommendation reference 1.1 Environment). Albeit, these recommendations have been long overdue and are concerning. We have requested the Environment Lead to attend the Audit and Governance Committee to provide a verbal update on recommendations overdue, a majority of the Environment recommendations are now on their fourth revised due date.
- ▶ One medium recommendation for Business Continuity & Disaster Recovery is currently on its second revised due date this recommendation will continue to be followed up as part of the follow up process.

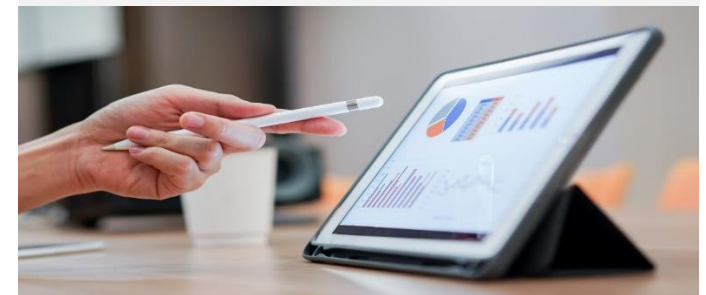
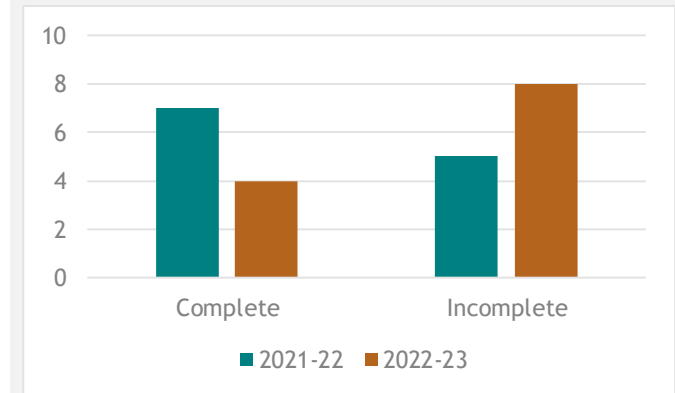
08

2022/2023




- ▶ Three medium recommendations (Change Programme and Procurement & Contract Management) have been completed since the last Audit and Governance Committee and removed from the follow up tracker.
- ▶ One medium recommendation (Change Programme) has been downgraded from a medium to a low priority as adequate action has been undertaken to mitigate the risk.
- ▶ Two high and six medium recommendations remain incomplete and will continue to be followed up as part of the follow process, revised due dates have been issued for Housing Rents, Enforcement Restructure, Procurement & Contract Management and Cyber Security. Please note the Cyber Security recommendations have not been detailed below and will be presented as a confidential paper.
- ▶ 12 recommendations were reported at the September 2023 Audit and Governance Committee of those, seven recommendations were implemented reporting a 58% completion rate. In comparison, 24 recommendations were reviewed for this Audit and Governance Committee of those, 11 recommendations were implemented, a 46% completion rate. Overall, the Council have performed worse in December 2023 resulting in a 21% decline on the implementation of internal audit recommendations.

REQUIRED AUDIT AND GOVERNANCE COMMITTEE ACTION:




We ask the Audit and Governance Committee to note the progress against the 24 recommendations due for the January 2024 Audit and Governance Committee.






RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 Environment	1.2) ¹ Discussions between the Environmental Sustainability (ES) team and relevant heads of service across the Council should be held to assign action owners to the actions set out in the plans. Where action requires joint action owners all involved should be noted however, one action owner should take responsibility for progressing and reporting on the action to the SG.	Medium 	Head of Corporate Strategy	31/12/2022 30/06/2023 30/09/2023	Management Comments: The Net Zero Action tracker provides this service. Each action has an owner and is responsible for progression and reporting on that action. Internal Audit Comments: We reviewed the Net Zero Action Tracker which contained sufficient details on the action owners who is responsible for reporting on the actions we deem this recommendation as complete.
2021/22 Environment	1.3) Quarterly reports on the progress of the NZOAP and CMP should be made to the SG by the action owners.	Medium 	Head of Corporate Strategy	31/12/2022 30/06/2023 30/09/2023	Management Comments: Quarterly reports are published to the Councils Climate and Environment Panel. Internal Audit Comments: We reviewed the last two quarterly reports published in 2023 and were satisfied that the progress were adequately highlighted within the reports we deem this recommendation as complete.
2021/22 Environment	2.7) The SG should maintain a log of all related external funding received and applied for in relation to net zero carbon activities.	High 	Head of Corporate Strategy/Head of Finance	28/02/2023 30/06/2023 30/09/2023 31/12/2023	Management Comments: A record is currently made of all discretionary grants received into the authority and this is regularly reported through the monthly monitoring report to CMT and the quarterly report to Cabinet. It doesn't specifically split out funding in respect of Net Zero but will be adapted to provide this. Internal Audit Comments: We are satisfied with the management response whilst the funding of net zero is included in the report it is currently not split out in the report. This poses a relatively low risk as the net zero funding is reported. Therefore, we deem this recommendation as complete

¹ The reference numbers for each action are as per the original internal audit report.

2021/22 Environment	3.1) The net zero target date should be consistently and clearly articulated in all corporate documents.	Medium 	Head of Corporate Strategy	31/12/2022 30/06/2023 30/09/2023 29/02/2024	<p>Management Comments: The Carbon and Environmental Considerations in Projects and Programmes: Guidance for Project Designers sets out for the reader to consider their proposal within the context of the question:</p> <ul style="list-style-type: none"> • Will this proposal bring us closer to or further away from our commitment to achieving net zero carbon emissions as a council by 2030? • Will this proposal bring us closer to or further away from our commitment to achieving net zero carbon emissions as a city by 2040? <p>These questions are included in the Project Initiation Document and Project Management Outline Business Case.</p> <p>Internal Audit Comments: We reviewed evidence and the above questions and noted that we are satisfied with the way in which the questions above are worded and included within the corporate documents. The outline Business Case includes this question which will ensure readers consider targets.</p>
2021/22 Environment	4.1) The Council should review its governance arrangements and identify a feasible solution to ensure that decisions taken by the Development Board, Housing Supply Programme Group, ODG and CMT do not contravene the opinions of the SG in relation to achieving net zero carbon by 2030. Where activities are geared towards the zero carbon Oxford by 2040 as opposed to the net zero carbon Council 2030 target, it should be made clear that this is the case.	Medium 	Executive Director of Development	31/12/2022 31/12/2023	<p>Management Comments : The Net Zero Steering Group is an advisory body has an advisory, not a decision-making function. Development Board and its own sub-groups have both representatives on the NZSG and representatives from the NZSG, and the Chair of NZSG is also on CMT. This ensures all considerations including environmental factors are taken into account - but these have to be balanced in the round against other inevitably competing corporate priorities as set out in our corporate strategy.</p> <p>Project Initiation Documentation and Business Cases now require the inclusion of information in respect of whether a particular initiative would support either the Council's 2030 or 2040 net zero target.</p> <p>Internal Audit Comments:</p> <p>There is a clear distinction within PID documentation and Business cases whether a project supports the Councils 2030 Net Zero drive or the 2040 net zero target. We were satisfied with the evidence provided and deem this action as complete.</p>
2021/22 Environment	5.1) The principle of taking further action to improve Environmental Impact Assessments in Cabinet reports is agreed. Dedicated officer support is provided through the Environmental Sustainability team to deliver this. How the	Medium 	Head of Corporate Strategy	31/12/2022 30/06/2023 30/09/2023 29/02/2024	<p>Management Comments: Environmental impact is considered within the Project Initiation Document, Cabinet report template, project management business case and Guidance for project designers. An Officer from Committee services issues email to the Cabinet report authors ahead of the Cabinet report writing</p>

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	Cabinet report template is structured and decisions on the wording of guidance on EIAs will need further consideration.				deadline that all Cabinet reports must include a section on Carbon and Environmental Considerations. Internal Audit Comments: We reviewed the project initiation document and noted that the Environment impact was considered as part the PID document we deem this recommendation as complete.
2021/22 Environment	8.2) Recruitment to roles that intersect with the ES team should be discussed with relevant staff and clarity over roles and responsibilities and the interface with ES should be detailed prior to recruitment. The Council should be mindful of any potential disparities in grades.	Medium 	Head of Corporate Strategy	30/11/2022 30/06/2023 30/09/2023 31/12/2023	Management Comments: Recruitment of roles that intersect with the ES is discussed with Managers to provide clarity on roles and responsibilities. In addition, senior officers from Regen and from Property have sat on interview panels for ES roles. Evidence for this has been provided to the auditors. Internal Audit Comments: We noted that senior officers were present at interview panels for ES roles providing the relevant insight into the ES role therefore we have closed this action.
2022/23 Procurement and Contract Management	1) To develop a list of standard KPIs that Contract Managers can use as a template to reinforce the important of KPIs. Contract Managers should be informed that KPIs are not optional via department managers restating the message and sharing the contract handover form.	Medium 	Procurement Manager	31/12/2023	Management Comments: The Invitation to Tender document and contract handover form contain a list of standard KPIs for Contract Managers to use. The Contact Handover form is available on the intranet for Managers to use as a tool. Internal Audit Comments: We reviewed evidence and noted that KPIs for contract managers were sufficient and included within the contact handover form we therefore deem this recommendation as complete.
2022/23 Change Programme	2.1) Financial savings and efficiency targets should be recorded for each project, where applicable, on the Benefits Tracker, showing the contribution of savings towards the workstreams and the Fit for the Future Programme. We would expect that for projects that have been developed to achieve financial savings, the following information would be reported to the Change Board: <ul style="list-style-type: none">• Target Completion Date.• RAG Status of each saving/efficiency to identify whether it is on target.• Updates on the progress/implementation of the project.• Financial efficiencies obtained from the project compared to the business case	Medium 	Senior Business Analyst	31/07/2022 31/12/2023	Management Comments: A. The Benefits tracker captures all information identified within the recommendation. B. A live interaction report has been developed from the Benefits Tracker data and is reported to the Organisational Change Board every Quarter. The report displays the non-cashable cost benefits and financial spend for the FY 23/24. Internal Audit Comments: We reviewed the benefits tracker and noted for each project a target completion date, rag status, progress up date and financial savings identified. We reviewed the Quarterly report to the Organisational Board which identified the non-cashable benefits and financial spend for the FY 23/24 and therefore we deem this recommendation as complete.

- Details of non-financial efficiencies from the project.

2.1b) The financial savings from each work stream should be calculated and reported to the Change Board to identify whether the workstreams are meeting the savings targets.

2022/23
Change Programme

3.1a) Critical success measures should be developed for each workstream by the workstream lead to monitor the effectiveness of projects in delivering efficiencies and financial savings. These critical success measures should be SMART.

3.1b). The critical success measures from each workstream should be reported to the Change Board quarterly to oversee the impact of project on the overarching critical success measures and escalate any issues where projects benefits have not materialised as expected.

Medium



Low

Head of Business Improvement

~~31/07/2022~~
31/12/2023

Management Comments:

- A. Senior Business Analyst agreed with the Stream Leads to update the Benefit trackers with dates when the benefits would be realised. The dates provided are used to populate the 'Benefit Enabler target completion date field in the benefits tracker'. The tracker is reviewed by the Organisational Change Board on a quarterly basis and last reviewed on 28/11/2023.
- B. The critical success measures report and template is set up and workstream lead are expected to record progress and we have agreed these will be reported on each month.

Internal Audit Comments: We reviewed correspondence between the Senior Business Analysts to Stream Leads informing them of the requirement to develop critical success factors within their stream. The Council have also commenced reporting to the Change Board in November 2023 however, we cannot assess the impact the overarching critical success measures have on each project. We have downgraded this recommendation to a low as a majority of this recommendation is completed and the risk has been adequately mitigated.

2022/23
Change Programme

4) The Change Board should liaise with Change Agents to identify further training opportunities and/or guidance on their roles and responsibilities, including expectations around time that they should commit to the role. This should be undertaken after it has been agreed on how Change Agents will be deployed on projects.

The Change Team should consider whether to introduce additional meetings for Change

Medium



Head of Business Improvement

~~31/07/2022~~
~~31/12/2022~~
30/09/2023

Management Comments:

- A. The Council have updated the intranet page to recruit further Change Agents. The intranet page provides details of the following:
 - What do change agents do?
 - What will I be working on?
 - How much time will being an agent take?
 - What is in it for me?

To further clarify the change agent role, the ' Council Weekly newsletter' is used to promote change along.

Agents as a cohort. The agenda for the meetings should include:

- Best practice on promoting change across the organisation.
- Feedback from staff on the impact of change.
- Staff morale and potential concerns.




Following the change in role of the Change Agents, they should be invited onto the relevant project boards or similar to raise any issues and feedback from across the organisation.

- B. The Change Agents meet on a regular basis with the group being managed by two members from the Fit for the Future Programme. The meeting allows Change Agents to raise concerns, issues and feedback from across the organisation.
- C. Change Agents are currently working on corporate projects and not working with individual project boards.






Internal Audit Comments: We reviewed the Change Agents intranet page, the November 2023 Connected Council newsletter and the Teams meeting which display the Change Agents have been recruited with clear defined roles and responsibilities. We deep this recommendation as complete.

RECOMMENDATIONS: INCOMPLETE

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AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 Business Continuity & Disaster Recovery	2) Management should look to arrange a full end-to-end disaster recovery test on one or more business systems with SCC on a regular (annual) basis, in order to ensure that arrangements are feasible and can be effectively relied upon. This should be clearly documented within the disaster recovery plan.	Medium 	Chief Technology and Information Officer	30/04/2023 31/12/2023 29/02/2024	Management Comments: The Team are in the process of identifying the servers in scope and are due to carry out the Disaster Recovery test in January 2024. Internal Audit Comments: We have revised the due date for this recommendation and will follow up for the next Audit and Governance Committee.
2021/22 Environment	3.4) Action plans resulting from corporate documents should ensure alignment with the NZOAP/CMP as far as possible. For example, we noted that an action plan for the Asset Management Strategy is currently being developed, and it would be beneficial to ensure that actions detailed in this are aligned to those in the CMP.	Medium 	Head of Corporate Strategy	31/12/2022 30/06/2023 30/09/2023 29/02/2024	Management Comments: This will be highlighted, and outcomes agreed with Corporate Property by the new ES Business Lead and Decarbonisation Team Manager. The due date for the recommendation will be revised for February 2024. Internal Audit Comments: We have revised the due date for this recommendation and will follow up for the next Audit and Governance Committee.
2021/22 Environment	1.1) Progress to document further costing detail for the CMP should be made. It would be useful to compile these into one document to try and get an overview of what the realistic costs (money and time), and future benefits of each of the actions are. From our benchmarking we noted that the City of Edinburgh Council has taken a useful approach that the Council may wish to emulate. It codes its actions (resource secured; costs known; costs unknown) and includes a full list of potential	Medium 	Head of Finance	28/02/2023 30/09/2023 TBC - To discuss alternative recommendations on this finding	Management Comments: This is a major piece of work for which the council does not have the capacity to undertake at present. Additionally, given the unknowns especially around the different evolving technologies, the value of a costings document at a single point in time versus the work required to get to that position would appear unwarranted. We will discuss this position further with the auditors Internal audit comments: We will arrange a separate meeting with the Head of Finance to understand whether this recommendation can be revised to better reflect current practices.

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	funding streams. It also indicates the level of staff time as a resource.				
2021/22 Environment	2.8) The SG should receive regular finance reports covering a high level overview of Council budget commitments to CMP actions, related external funding received and current bids for external funding, and the Net Zero Transition Fund.	High 	Head of Corporate Strategy/ Head of Finance	28/02/2023 30/09/2023 29/02/2024	Management Comments: Information is available on the Financial Management System (Agresso) on the amount of spend which can be combined with information from the Carbon Management Team on grants applied for. Reports will be presented on a quarterly basis to the Steering Group Internal Audit Comments: We have revised the due date for this recommendation and will follow up for the next Audit and Governance Committee.
2021/22 Environment	6.2) The Head of Environmental Quality Team is provided with the necessary resources to help her continue the work she has started in mapping out the Council's land and biodiversity space and options.	Medium 	Head of Finance (supported by Head of Corporate Strategy and Head of Corporate Property)	28/02/2023 30/09/2023 30/06/2024	Management Comments: Progress in taking this forward had been delayed by capacity challenges within Corporate Property. Resource has now been committed to take this work forward. Internal Audit Comments: We have agreed a revised due date for June 2024 to give the Council adequate time to arrange resources for this action.
2022/23 Enforcement Restructure	1.1a) The corporate KPI procedures should be updated to reflect the current target, then shared with relevant members of the team. 1.1b) Other team members should be trained to run the relevant reports and calculate the KPI.	Medium 	Head of Regulatory Services and Community Safety	30/04/2023 31/12/2023 29/02/2024	Management Comments: KPIs have been established and are currently in place. Internal Audit Comments: We were not provided with evidence to support the completion. Recommendation will be followed up at the next Audit and Governance Committee meeting.
2022/23 Housing Rents	1.1) The Council should ensure a robust policy is in place in cases of succession of tenancies, clear guidelines should be established on this including an inspection of the property should this fall in the above category.	Medium 	Landlord Services Manager	31/07/2023 31/12/2023 29/02/2024	Management Comments: A robust process map has been created which outlines the process of succession of tenancies, with clear timeframes outlined for each stage. The map is due to be finalised in January 2024. Internal Audit Comments: We revised the due date of the recommendation to February 2023 to obtain evidence of the sign off.
2022/23	2) To identify key live contracts without KPIs and for the relevant Contract Managers to work with suppliers to	Medium 	Procurement Manager	01/09/2023 29/07/2024	Management Comments: Once a contract is awarded the Council are unable to add KPIs as this was not included in the tendering

Procurement & Contract Management establish KPIs and ensure upon renewal these are added to the contract.

process. The Council will integrate KPIs during the tendering process.

Internal Audit Comments: We revised the due date of the recommendation to July 2024 to confirm new contracts contain established KPIs which are monitored by the Contract Manager.

FOR MORE INFORMATION:**Gurpreet Dulay**
PartnerGurpreet.Dulay@bdo.co.uk

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Minutes of a meeting of the Audit and Governance Committee on Wednesday 27 September 2023



Committee members present:

Councillor Corais	Councillor Fry (Chair)
Councillor Jarvis	Councillor Roz Smith
Councillor Thomas (Vice-Chair)	

Officers present for all or part of the meeting:

Lucy Brown, Committee and Member Services Officer
Nigel Kennedy, Head of Financial Services (remote attendance)
Bill Lewis, Financial Accounting Manager (remote attendance)
Tom Woodhams, Team Leader Lawyer (remote attendance)

Also present:

Gurpreet Dulay, Internal Auditor, BDO
Adrian Balmer, External Auditor, Ernst & Young (remote attendance)
Rocco Labellarte, Chief Technology and Information Officer (remote attendance)
Simon Howick, Managing Director, Oxford Direct Services Limited (remote attendance)
Catherine Pridham, Non-Executive Director Oxford Direct Services Limited (remote attendance)

Apologies:

Councillor(s) Hall, Latif and Rowley (as substitute for Cllr Latif) sent apologies.
Substitutes are shown above.

17. Declarations of Interest

There were no declarations of interest received.

18. External Auditors

Adrian Balmer, External Auditor, Ernst & Young, provided the Committee with a verbal update of the 2021/22 audit, and advised that this work had recommenced following the finalisation of the group's subsidiary accounts and regular meetings were now being held with the Council to bring a substantive audit results report to the next Committee meeting.

He advised that more information from the Department of Levelling Up, Housing and Communities was expected, which would provide further clarification on the direction of

the government on tackling the completion of outstanding Local Authority audits, and the implications for future audits.

It was expected that the audit would be signed off via delegated authority as in previous years, notwithstanding any significant changes that would be reported to the Committee.

Nigel Kennedy, Head of Financial Services, advised that contracts for auditors set by the PSAA are negotiated for the majority of Local Authorities, and confirmed that Ernst & Young had been awarded the contract for the Council. The fee structure was determined by the tendering process set by the PSAA, and any additional works would determine the final amounts charged.

The Committee noted the update from the External Auditors and looked forward to receiving the audit results report at the next meeting.

19. Internal Audit Progress Report - September 2023

The Internal Auditor, BDO, submitted a report which informed the Committee on the progress made against the Internal Audit work plan and the outcome of their reviews.

Cllr Corais arrived at the meeting.

Adrian Balmer left the meeting and did not return.

Gurpreet Dulay, Internal Auditor, BDO, introduced the report and advised the Committee of the number of planned audits scheduled for the year. He informed the Committee of the completed audit on Planning Services and assured the Committee that the findings were substantial and moderate. One area of concern had been identified; however, this had been scheduled for follow up which would come to this Committee in a future report.

The Committee noted the management response which had agreed to investigate how to provide a publicly accessible summary of contributions received under Section 106 funding, as part of the review of the CIL administrative system taking place later in the year. Gurpreet Dulay confirmed that this was actioned for follow up in their future report to be brought to the Committee in February 2024. The Committee requested that the Planning Team provide a report to the Committee in general, on how Section 106 monies are allocated and dispersed. **(ACTION)**. It was also requested that David Butler, Head of Planning Services, be invited to the next Committee meeting to speak to the findings of the audit and the follow up actions. **(ACTION)**

Following questions from the Committee regarding the government's intention to repeal the 'duty to cooperate' with neighbouring authorities and taking into account the collapse of the Oxfordshire Plan 2050 agreements, Gurpreet Dulay agreed that further clarification on this finding would be sought and provided to the Committee in the next report. **(ACTION)**

The Committee were **resolved** to note the report.

20. Internal Audit Follow Up Report - September 2023

Gurpreet Dulay, Internal Auditor, BDO presented the report which informed the Committee on the implementation of the recommendations from their previous internal audit reviews. He highlighted that of the outstanding recommendations, three medium recommendations remain incomplete as only verbal evidence had been received, and

further evidence had been requested and would be reported to the next Committee meeting.

In response to these outstanding actions affecting two service areas, the Head of Financial Services, in support of the comments provided by the Internal Auditor, advised that all outstanding recommendations would remain as 'in progress' until the Internal Auditors were satisfied that appropriate evidence had been received in the requested format.

The Committee were **resolved** to note the report.

21. ODS Annual Opinion for 2022-23

Simon Howick, Managing Director, Oxford Direct Services Limited, and Catherine Pridham, Non-Executive Director for Oxford Direct Services Limited attended the meeting to present the report which provided the Committee of the annual audit opinion of Oxford Direct Services Limited and Oxford Direct Services Trading Limited for 2022/23.

Catherine Pridham advised the Committee that due to the small size of the internal audit engagement, BDO were not able to provide an audit opinion for the companies, however the statement provided presented the status of audits completed and outstanding for the companies for the year 2022/23.

She drew the Committee's attention to the Risk Maturity advisory review, carried out by BDO during the year, which highlighted the changes made to risk management and culture over the last 18 months and the positive impact this had on employees' understanding of its importance to the organisation.

In response to questions from the Committee, Catherine Pridham advised that further updates to the QL Housing Management system had been implemented well without further disruption to service, and the benefits of the new system had been noted. She further advised that the streamlining of processes was part of the efficiency programme currently underway, and £1.1 million of savings had been identified and implemented.

Simon Howick advised that recruitment challenges were apparent for the business, as for the Council, but were not business critical. The Committee noted these concerns and advised that recruitment and retention had been identified as an area for focus for the Committee in Q3.

The Committee noted the report.

Simon Howick and Catherine Pridham left the meeting and did not return.

22. Annual Governance Statement

Tom Woodhams, Team Leader Lawyer, introduced the report which provided the Committee with the Annual Governance Statement for 2022/23 for review prior to its approval and to consider whether it properly reflected the risk environment and supported assurances. He further advised the Committee that there were no significant issues raised in the report, and that the Council's auditors were able to provide Moderate Assurance that there was a sound system of internal control. The Committee noted that the action plan referenced in paragraph 1.7 to the Statement should be deleted as no action plan was required for the year.

In response to a query raised by the Committee, Nigel Kennedy, Head of Financial Services advised that whilst there was not a specific report that would identify any positive social value impacts as a result of capital and revenue spend on specific projects in different areas of the city such that they supported improvements to living standards as part of the Council's priority on Thriving Communities, the Corporate Plan would report against all of its priorities, however not to the depth requested by the Committee.

Nigel Kennedy, Head of Financial Services advised the Committee to review the information produced by the Development Board, which monitored capital spend on projects, on key areas identified through the Council's priorities. Whilst these were discussed at officer level, this information could be provided to the Committee if requested.

Following discussion, the Committee agreed to consider which projects that had received significant capital investment it might request further information on as case studies so that there could be a review of any positive social value impact versus capital investment against the Council's priority of Thriving Communities.

The Committee **resolved** to approve the Annual Governance Statement for the 2022/23 financial year.

23. Regulation of Investigatory Powers Act 2000 - Surveillance Policy and Procedure Flowcharts

The Head of Law and Governance had submitted a report that presented two flowcharts for inclusion in the Regulatory and Investigatory Powers Surveillance Policy and Procedure, for approval and adoption. Tom Woodhams, Team Leader Lawyer, advised that the Committee had approved this policy and procedure at its meeting on 26 July 2023, and that these documents provided the additional information requested by the Committee. The Committee thanked officers for these documents which would be useful information for anybody working in this area.

The Committee were **resolved** to approve the two flowcharts, at Appendix 1 to the report, for inclusion in the Surveillance Policy and Procedure.

24. ICT Work Programme

The Head of Business Improvement had submitted a report which updated the Committee on the prioritisation of projects with ICT involvement and the Committee was asked to note the report and confirm it was satisfied with the approach taken. Rocco Labellarte, Chief Technology and Information Officer presented the report which provided further information on the 120+ projects involving ICT across the Council and its companies and detailed the prioritisation of those projects.

He advised on the process carried out to enable prioritisation of all projects across the Council, and the challenges expected with ensuring that new projects were included within this plan. Five recommendations were presented to the Organisational Change Board and the Committee was invited to comment on those. It was noted that any future projects would have to be agreed by the Organisational Change Board through the Front Door of Change process.

In response to a query from the Committee, it was noted that the report was a work in progress document and would be updated when new data was received. It was also noted that a separate column that provided information on the size of investment for

each project would be useful, and Rocco Labellarte advised that this could be included where possible, aligned to the constitutional financial rules of project approval.

Following a question from the Committee, Rocco Labellarte confirmed that the Chair of the Organisational Change Board did not have delegated authority from CMT on the 120+ agreed projects, as these had already been approved through the process outlined in the report. Member oversight was provided by the Front Door of Change, and where it was considered that Members should be notified, these were identified through this process. It was also noted that the Board did not have absolute authority to stop a project but could send it back for further detail if required.

The Committee thanked the Chief Technology and Information Officer for the report which provided useful information on the current projects being undertaken by ICT.

The Committee were **resolved** to:

1. To **note** the report.
2. To **confirm** the Committee is satisfied with the approach.

25. A&G Work Programme 2023-24

The Committee noted the work programme for 2023/24 and amended the following:

~~31 October 2023~~ 08 November 2023

1. ~~External Auditors: Statement of Accounts for the year ending 31 March 2022~~
External Auditors: Audit Results Report 2021/22

26. Dates and times of meetings

The Committee noted the dates and times of future meetings.

The Committee agreed to move agenda item 14 to the next item on the agenda.

27. Minutes of the previous meeting

The Committee agreed to approve the minutes of the meeting held on 26 July 2023 as a true and accurate record, subject to the inclusion of Scott Warner, Counter Fraud Manager, to the attendance list.

The Committee agreed to approve the minutes of the Confidential meeting held on 26 July 2023 as a true and accurate record.

28. Matters exempt and part exempt from publication

The Audit and Governance Committee passed a resolution in accordance with the provisions of Paragraph 4(2)(b) of the Local Authorities (Executive Arrangements) (Access to Information) (England) Regulations 2012, to exclude the press and members of the public for the following agenda items on the grounds that Oxford City Council, Town Hall, St Aldate's, Oxford OX1 1BX, their presence could involve the likely disclosure of exempt information as described in specific paragraphs of Schedule 12A of the Local Government Act 1972.

29. Cyber Security Risks Update Report

The Head of Business Improvement had submitted a report which updated the Committee on the prioritisation of projects with ICT involvement.

The Audit and Governance Committee discussed the report in private session.

The Committee **resolved** to:

- 1. To **note** the report
- 2. To **confirm** the Committee is satisfied with the approach.

The meeting started at 6.00 pm and ended at 7.30 pm

Chair

Date: 8 November 2023

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