Agenda

Audit and Governance Committee

This meeting will be held on:

Date: **Wednesday 24 July 2024**

Time: **6.00 pm**

Place: **Oxford Town Hall**

For further information please contact:

Dr Brenda McCollum, Committee and Members Services Officer, Committee Services Officer

☎ 01865 252784   ✉ democraticservices@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

Councillor Chris Jarvis

Councillor Anna Railton

Councillor Roz Smith

Councillor Barbara Coyne

Councillor Judith Harley

Councillor Lois Muddiman

Councillor Simon Ottino

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

Oxford City Council, Town Hall, St Aldate's Oxford OX1 1BX

9 Internal Audit

9a Internal Audit Progress Report - July 2024

Report of: The Internal Auditor, BDO

Purpose of the report: To inform the Audit and Governance Committee of progress made against the 2024/2025 internal audit plan.

Recommendation: To discuss and note the report.

9b Internal Audit Follow Up Report - July 2024

Report of: The Internal Auditor, BDO

Purpose of Report: To provide a summary of the status of implementation of recommendations arising from reports issued in 2024/2025, 2022/23 and 2023/24.

Recommendation: To discuss and note the report.

10 Minutes of the previous meeting

To approve as a true and accurate record the minutes of the meeting held on 8 April 2024.

11 Dates and times of meetings

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

- 25 September 2024
- 29 October 2024
- 20 January 2025
- 02 April 2025

Oxford City Council, Town Hall, St Aldate's Oxford OX1 1BX

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.

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- To follow the protocol which can be found on the Council's website
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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.

*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.

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OXFORD CITY COUNCIL

To: **Audit & Governance Committee**

Date: **24 July 2024**

Report of: **Head of Financial Services**

Title of Report: **Investigation Team Annual Report 2023-2024**

Summary and Recommendations

Purpose of report:
1. To appraise Members of the activity and performance of the Counter Fraud Team for the fiscal year 1 April 2023 to 31 March 2024

Key decision No

Executive lead member: Councillor Ed Turner

Policy Framework: Corporate Plan Priority - All

Recommendation(s): That the report be noted

Appendix 1 – Internal Investigations – Exempt from publication

Background

1. The remit of the Counter Fraud Team (the Team) is to tackle fraud and financial irregularity across the Council, aligned to the services' fraud risks and the priorities as identified in the Council's own Organisational Fraud Risk Assessment in 2019, as well as by the previous Audit Commission and also CIPFA's Fighting Fraud and Corruption Locally Strategy (FFCL) 2020.

2. The aims and objectives of the Team are to provide high quality professional corporate fraud investigation services to the Council to prevent and detect fraud and error within the Council and also to partner organisations on a commercial basis, and to assist cross border agencies where possible. Through this activity, financial losses are prevented, additional revenue is identified for recovery, income is secured through the

7

supply of services and redress is sought in cases of civil or criminal offending.

Performance 2023/24

3. For 2023/24, there were five Service Performance Indicators used to track performance on a monthly basis. The Team was responsible for achieving fraud prevention, detection and identification values in excess of £7.4 million in the period. Performance against these targets is shown in the table below.

Table 1 - Investigations Team Performance from 01 April 2023 to 31 March 2024			
Measure	**Annual Target**	**Total Achieved**	**Comment**
Number of social housing properties recovered and applications for housing stopped	22	63	58 applications for housing cancelled and 5 properties recovered as a result of misuse, which includes sub-letting, non-occupation and unlawful succession.
Achieve cost neutrality from identification of revenue through investigation activity	£550,000	£1,453,947	See Table 2 for breakdown
Prevent financial losses to the Council through investigation activity	£2,200,000	£5,764,761	See Table 2 for breakdown
Right to Buy Applications prevented (false or irregular)	18% of applications received	73%	44 applications prevented of 60 accepted in the period
Trading Income from commercial activity	£220,000	£229,893	Target achieved as profiled

2

4. Table 2 below provides a breakdown of the income recovered or generated, and losses prevented by the Team.

Table 2 – Income generated and losses prevented from 01 April 2023 to 31 March 2024			
	Income	**Loss**	
	Generated	**Avoidance**	**Comment**
	£	**£**	
Council Tax Reduction Scheme	5,737	14,460	The loss avoided is based on the revised Oxford model calculation of 104 weeks future entitlement.
Housing Benefit	14,004	13,861	Although no longer tasked with investigating Housing Benefit, these values are the by-product of tenancy fraud and Council Tax Reduction Scheme investigations. 104 week future entitlement model used for loss avoidance
Right to Buy		4,224,440	44 Right To Buy applications prevented (73% of all applications accepted) following intervention / investigation. 44 x £96,010 (max discount)
Council Tax Discount / Exemption adjustments	1,135,917		Achieved through reactive investigation casework and rolling review of Single Person Discount accounts to identify presence of undeclared resident adults
Loss avoidance from Council-owned properties recovered (subletting / non-occupation / unlawful succession)		120,000	The cost of keeping a family in temporary accommodation for one year calculated using the Oxford model (£24k x 5 properties)
Housing		1,392,000	58 General Register

9

Applications			Housing Applications stopped through data matching & investigation activity preventing temporary accommodation costs or property allocation - £24,000 per instance
New Homes Bonus	298,289		Proactive risk-based, data-led visiting exercise targeting long-term empty properties (155 found occupied)
Totals	**1,453,947**	**5,764,761**	**7,218,708**
Trading income from commercial activity	229,893	-	
Total income and fraud loss avoidance	**1,683,840**	**5,764,761**	**7,448,601**

5. The Team hosted its eighth annual fraud conference on 21st November 2023. With more than 150 in attendance, the aim of the event was to help raise awareness of fraud trends and emerging risks to attending organisations and also raise awareness of the services that the Team can offer. The Team is known to other organisations in a commercial capacity as the Oxford Investigation Service.

6. The event has remained a free-to-attend conference for delegates with the costs not only being entirely covered through exhibitor charging and sponsorship, but deriving a surplus which will be used by the Council to fund future counter fraud initiatives.

7. Based on the ongoing success of the conference, the overwhelming positive feedback received and the reputation of the event as essential-to-attend for those in the profession, as well as the forming of new business relationships with partner organisations, the Team remains committed to hosting the event annually with the next date set as 14th November 2024.

8. In May 2023, the Team worked with 2 private sector suppliers, Intec For Business and ITS Training, to deliver the 2nd National Investigations Conference. The event took place in Birmingham Central Library over 2 days and was attended by over 1100 delegates from investigation disciplines in various sectors. The event was free to attend for public sector delegates and featured a trade stand exhibition. The cost of the event was covered through charges made to organisations who wished to exhibit.

10

9.   The Birmingham event was seen as a way to bring the popular Oxford Annual Fraud conference to a different audience in a different part of the country. The Oxford Investigation Service also exhibited at the event with the trade stand to assist with marketing, professional networking and ultimately, business development.

10. In October 2023, the team were successful in achieving a "Highly Commended" award in the category of Excellence in Protecting the Public Purse, which is part of the IRRV's prestigious Performance Awards scheme.

   Internal Investigations

11. **Appendix 1** details staff / internal investigations involving the Counter-Fraud team in the period.

   Commercial Activity

12. Commercial working arrangements remain in place with services being contractually provided to multiple partner organisations in the public and private sector. Business development activity is embedded as part of the team culture and efforts to bring new partners on board continued through the year.

13. The Team is known externally as The Oxford Investigation Service and it has a brochure, dedicated website and promotional materials to assist the objective of business development. The website can be found at www.oxfordinvestigationservice.co.uk

14. Promotional activity carried out, in addition to the Oxford Annual Conference, includes speaking slots at relevant conferences, mailshots, meetings with prospective clients and attending conferences as exhibitors with a dedicated trade stand. These activities are aligned to a departmental Marketing Strategy.

15. The increasing number of successful projects and activities delivered for Oxford City Council has assisted in developing a range of services that can be offered to partner organisations and prospective clients. For each marketable service, pricing options are developed with the assistance of Financial Services Accountants to ensure compliance with financial regulations, ethical trading, and financial feasibility.

   Partnership Working

11

16. The Team provided Counter-Fraud and Investigation services to multiple client organisations during the financial year, the result of which delivered an end-of-year trading income of £228,893 against a budgeted income of £220,000. In the period, the Team has provided either products and / or services to the following 24 organisations:

- Ascendant Solutions
- CFH Docmail Limited
- CIFAS
- Experian Ltd
- GB Group
- HCE Ltd
- Intec for Business
- Intelligencia
- Internet Investigation Solutions
- Korea Fiscal Information Service
- LOCTA
- Ministry of Economic Finance, Korea
- Ministry of Religious Affairs - Indonesia
- National Anti-Fraud Network (NAFN)
- NEC Software Solutions
- Octavia Housing
- Reigate and Banstead Borough Council
- Remington Hall
- Riverside Housing Association
- Slough Borough Council
- Spelthorne Borough Council
- Synetics Solutions Ltd
- Trust ID
- Warwick District Council

17. Partnership working with Reigate and Banstead Borough Council was prevalent throughout the financial year with a number of proactive projects, involving officers from both organisations, working together on behalf of local authorities in various parts of the country.

18. During the course of the financial year, the team worked with ODS to develop and deliver a schedule of Fraud Awareness training to enhance vigilance and provide platforms for reporting suspicions. Training was initially delivered to leadership, manager and then to operational staff including operatives and technicians in a variety of service areas. The training was well received and as a result, an increase in the number and quality of fraud referrals received from ODS colleagues has increased significantly. Additional training is planned throughout the 2024-2025 financial year.

Legal Implications

12

19. There are no legal implications arising directly from this report.

20. The continuing work of the Team, coupled with the Council's Avoiding Bribery, Fraud and Corruption, Whistle-Blowing and Anti-Money Laundering policies and procedures give assurance that the Council is compliant with the Bribery Act 2010, the Money Laundering Regulations 2007 and the Proceeds of Crime Act 2002. Failure to adhere to the policies would impact on the legal and reputational risk to the Council.

21. All data sharing, both internally and externally, is covered by Data Sharing Protocols and Agreements, and is conducted in the interests of prevention and detection of fraud, crime and other financial irregularity, in accordance with the provisions and exemptions of the European General Data Protection Regulation and the Data Protection Act 2018.

    The Council has relied upon its powers under the Section 1 of the Local Authorities (Goods and Services) Act 1970 (the "1970 Act") to provide services to other local authorities and public bodies. The 1970 Act enables local authorities to supply goods and services (subject to certain restrictions) to other local authorities and to public bodies. "Public body" means a person or description of persons appearing to the Secretary of State to be exercising functions of a public nature.

    Financial Implications

22. The Team continues to prevent and detect fraud and financial irregularity, first and foremost, for Oxford City Council. Engaging in a number of innovative, proactive initiatives has ensured the continued delivery of a robust counter fraud service. The value of prevented fraud losses, additional revenue identified as well as income from external trading was £7,448,601 in the financial year 2023-2024.

23. Contractual agreements devised for joint working with other organisations have been reviewed and approved by Financial Services for compliance with financial regulations and economic feasibility.

24. The gross cost of running the team for 2023-2024 was £600,838 equating to a return in investment for the year of approximately 1,239%

    Environmental Implications

13

25. All staff are conscious of the environmental implications of service delivery and will always seek the lowest impact route where possible. This will include journey sharing where feasible, remote working by default to reduce number of journeys taken, reducing use of paper and sourcing products and materials from sustainable origins.

Equality and Diversity Implications

26. Equality and Diversity issues are under continued consideration and due regard by team staff and management alike, as and where required under the Equalities Act Legislation including the Public Sector Equality Duty contained within section 149 of the Equality Act 2010.

Risk Implications

27. Team specific risks are managed through periodic assessments and are mitigated accordingly with appropriate response and control measures.

Name and contact details of author:- Scott Warner Counter Fraud Manager Financial Services / Counter Fraud Team Tel: 01865 252158 e-mail: swarner@oxford.gov.uk

14

By virtue of paragraph(s) 2, 3, 7 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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INTERNAL AUDIT ANNUAL REPORT AND ANNUAL STATEMENT OF ASSURANCE

Oxford City Council

2023/24

IDEAS | PEOPLE | TRUST

CONTENTS

SUMMARY OF 2023/24 WORK

Internal Audit 2023/24

This report details the work undertaken by internal audit for Oxford City Council and provides an overview of the effectiveness of the controls in place for the full year. The following reports have been issued for this financial year:

- Planned Maintenance and Refurbishment

- Planning Services

- Empty Properties and Dwellings

- Accounts Receivable

- Recruitment and Retention

- Building Control

- Selective Licensing

- Data Analytics

We have detailed the opinions of each report and key findings on pages five to 11. Our internal audit work for the period from 1 April 2023 to 31 March 2024 was carried out in accordance with the internal audit plan approved by management and the Audit Committee. The plan was based upon discussions held with management and was constructed in such a way as to gain a level of assurance on the main financial and management systems reviewed. There were no restrictions placed upon the scope of our audit and our work complied with Public Sector Internal Audit Standards.

Head of Internal Audit Opinion

The role of internal audit is to provide an opinion to the Board, through the Audit Committee, on the adequacy and effectiveness of the internal control system to ensure the achievement of the organisation's objectives in the areas reviewed. The annual report from internal audit provides an overall opinion on the adequacy and effectiveness of the organisation's risk management, control and governance processes, within the scope of work undertaken by our firm as outsourced providers of the internal audit service. It also summarises the activities of internal audit for the period. The basis for forming my opinion is as follows:

Overall, we provide **moderate** assurance that there is a sound system of internal control designed to meet the Council's objectives and that controls are being applied consistently. However, some weakness in the design and/or inconsistent application of controls, put the achievement of particular objectives at risk. In forming our view we have taken into account that:

- The Council, reported the final outturn position a surplus of £3.903 million against the balanced budget agreed in February 2023. This outturn surplus was recommended to be transferred to the risk reserve, as the Council has become aware of substantial risks arising in the course of this financial year, notably from increased temporary accommodation spend.

- The Council have not implemented all recommendations due for 2021-22, a total of five medium priority recommendations remain outstanding for the Environment Audit. However, significant progress has been made against each recommendation and we anticipate these to be completed by September 2024. Recommendations raised in 2022-23 have been

completed apart from three high recommendations for Income Generation which are due to a new Asset Management system being implemented. The revised due dates for these recommendations have been agreed with management for September 2025.

▶ Our reports this year contained an opinion, including five with moderate assurance over design and effectiveness (Recruitment and Retention, Building Control, Selective Licensing, Data Analytics Planned Maintenance and Refurbishment) and three with a substantial assurance on control design and moderate assurance on control effectiveness (Planning Services, Empty Properties and Dwellings and Accounts Receivable). In comparison to last year there were two reports which contained substantial assurance over design effectiveness (Car Parking and Treasury Management) and two with limited assurance on both design and effectiveness (Income Generation and IT Audit). Overall, there has been a positive change on the control environment where no limited assurance opinions were issued despite the Council continuing to point us to high-risk areas. We are therefore comfortable in providing moderate assurance overall.

▶ The Council needs to achieve substantial assurance on both design and effectiveness on most of their audit reviews in 2024-25 to achieve a substantial opinion overall.

REVIEW OF 2023/24 WORK

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
Planned Maintenance and Refurbishment	-	3	1	Moderate	Moderate	**Conclusion** Overall, the Council had robust controls in place in relation to Planned Maintenance and Refurbishment, however there were some exceptions that led to our conclusion of a Moderate control design and effectiveness. There was a clear, signed SLA between the Council and Oxford Direct Services (ODS) the Council's wholly-owned company, to supply building services to the Council. 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, in which action plans were developed and tracked. However, weaknesses in the feedback received from tenants, quality of data on refurbished properties and maintenance of audit trails were identified. **Key Findings** • 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 this does not provide the opportunity for lessons learnt to be identified from feedback (Finding 1 – Medium). • Data reported as part of the budget setting process was based on historical data that had not been validated and therefore could not be relied upon as part of the budget setting process. If data is not updated

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
						and validated at least quarterly there is a risk budget forecasting is not accurate (Finding 2 – Medium). • From 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. A complete audit trail and independent quality assessments should be recorded (Finding 3 – Medium). • 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).
Planning Services	-	1	2	Substantial	Moderate	**Conclusion** Overall, the Council had substantial controls in place to manage its planning function, including effective procedures for processing applications within statutory timescales. This is due to the Council's effective relationships with surrounding authorities and investigation of the housing needs of the local population and current capacity of the Council and its neighbouring authorities to meet demand. The Development Management Report offered effective management oversight however weaknesses were identified surrounding the governance of the Validation Strategy and Annual Service Plan as well as the transparency of Section 106 fee calculations. **Key Findings** • The Council did not have a breakdown of the calculation used to justify the value Section 106 contribution and therefore was not documented on the Planning Application Portal. In order to ensure the Council are applying a consistent fee calculation formula for Section 106

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
						• agreements with developers this should be in place (Finding 1 – Medium). • The Validation Strategy and Annual Service Plan 2023-24 were approved verbally and therefore this review and approval has not been evidenced to ensure they are helping the Council achieve their goals. The Council does not have a policy that outlines the Ombudsman process and how such cases should be handled (Finding 2 – Low). • From review of 11 planning applications we found one application was not approved within Uniform therefore the Planning Services Team should liaise with Uniform to assess whether the system can be reconfigured to ensure that applications cannot be progressed until sufficient approval has been recorded in the system and determine if there is a need for training for Planning Officers to ensure approval is recorded (Finding 3 – Low).
Empty Properties and Dwellings	-	1	1	Substantial	Moderate	Conclusion A substantial control design was determined as the Council had controls in place to identify empty properties and dwellings and there was a robust approach and framework in the Housing, Homelessness and Rough Sleeping Strategy 2023 to 2028. As the Council had limited resource (financial and/or people) to obtain and restore properties through the legal route, the Council is in the initial stages of developing a partnership with Oxford University and Aspire Housing to help meet its target of empty houses being brought into use. Exceptions as to the effectiveness of the controls in place has resulted in a moderate control effectiveness opinion this could be aided by, improvements in cross departmental communication to enable operational efficiencies by reducing delays to decisions to be made. Key Findings

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
						• The Council did not conduct a resource needs assessment, this is required to increase confidence in the delivery of more affordable housing in the future (Finding 1 - Medium). • A cross-departmental working group was not in place to support collective and effective communication to enhance planning and commitment from Council resources to bringing empty properties into use (Finding 2 – Low).
Accounts Receivable	-	2	2	Substantial	Moderate	**Conclusion** Overall, the Council was in a good position with regards to accounts receivable, 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. Exceptions to the implantation of controls identified during the audit resulted in a moderate control effectiveness opinion. This was due to a lack of sufficient audit trails and notes recorded on Agresso for outstanding debt, policies and procedures requiring updating and a change in customer data amendments not being reviewed at least quarterly by management. **Key Findings** • From our sample testing of 20 debts 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). • 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). • Policies and procedures relating to accounts receivable are not up to date having been last reviewed in 2019 (Finding 3 - Low).

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
						• Three of our selected 16 samples for invoice raising did not show whether appropriate approval had been obtained (Finding 4 – Low).
Recruitment and Retention	-	5	1	Moderate	Moderate	Conclusion Overall, the Council generally had appropriate controls in place leading to an opinion of Moderate Control design and effectiveness. This is due to an effective People Plan made up of six key objectives and actions to meet these objectives were identified and regularly monitored. Furthermore, sickness absence rates and exit survey results were monitored and reported upwards to the Corporate Management Team (CMT) identifying key themes. Exceptions to the controls in place prevented a substantial opinion included the Council having a lack of data to ensure vacant posts are filled in a timely manner and the ITrent system not being used efficiently for shortlisting candidates. Key Findings • The Recruitment and Selection Policy is out of date and does not outline the key stages of the recruitment process with corresponding timescales for completion (Finding One – Medium). • There is no reporting to the CMT on key recruitment data metrics such as agency spend, vacant position and root cause of leaving, due to incomplete recruitment data on the ITrent System (Finding Two – Medium). • From review of five new starters, evidence was not retained on the candidate files within the Idoxs system to verify whether pre-employment checks have been completed ahead of the start date (Finding Three – Medium). • The ITrent system was not being used at its full capability within the recruitment process as the People Team manually intervene during shortlisting, resulting in delays in recruitment (Finding Four - Medium). • There is a lack of detail on the Council's website on the recruitment process. The People Team are in the process of developing the

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
						recruitment website pages but require further support from the Communication Team (Finding Five – Medium).
Building Control	-	3	1	Moderate	Moderate	Conclusion Overall, there was a moderate control design and effectiveness due to adequate promotion of building control services on the Council website and a review of sample testing of building control applications noted that detailed inspection notes were uploaded within 24 hours of an inspection in line with policy. Exceptions that limited the robustness of controls included the low staff capacity reducing resilience of the team as staff absence could heavily impact customer waiting times. This also limits income generation opportunities as staff are currently stretched to cover the current applications. Outdated policies and procedures and a lack of internal training procedure also pose a risk of lack of awareness of legislative requirements. Key Findings • Building control policies have not been updated since 2014-15 and are no longer reflective of current practises, they should be annually reviewed and approved by a relevant committee. From interviews with staff it was found that the current processes are not well communicated to define the responsibilities of each team (Finding 1 – Medium). • There are insufficient resources within the Building Control Team leading to lost income generation opportunities and staff often having to work overtime to reduce the backlog of applications. Using internal upskilling opportunities and strategies identified in the LGA Workforce Survey 2022 could reduce the risk to team resilience (Finding 2 – Medium). • A formal training plan is not in place to ensure the Building Control Team are regularly trained on the current processes and aware of new legislation (Finding 3 – Medium).

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
Selective Licensing		3		Moderate	Moderate	We have concluded that the Council have a Moderate control design and Moderate control effectiveness for Selective Licencing. Control Design The control design is Moderate because the Council generally have a sound system of internal control designed to achieve system objectives with some exceptions noted: • The procedural guidance and training provided to the Applications Team who process Selective Licence Applications is adequate and from interviews with staff has been beneficial. The Council have also been proactive in promoting the Selective Licensing scheme and encouraging landlords to apply. However, HMO training for the Residential Regulations Team has not taken place since 2022 within our sample of 12 staff reviewed and a formal training needs analysis has not been undertaken since the start of the scheme. With the Selective Licence being new to the Council in 2022, formal training should have taken place every two years since its introduction. We noted evidence of non-compliance with some controls, that may put some of the system objectives at risk and therefore a Moderate control effectiveness opinion has been issued over the Selective Licensing scheme. We have reached our conclusion due to the below: • From our testing of Selective Licence Applications, we found they have been charged and paid the correct fee, a decision was made using the appropriate evidence and checks by an authorised individual. However, the applications were not processed in a timely manner. Despite the employment of agency staff, the Council still have a large backlog of 6094 cases as of February 2024 which is forecasted to be cleared by the Council by October 2025 (17 months), however as of July 2024 the Council have taken the efficiencies created into consideration and expect the backlog to be cleared in nine months. In addition, very few inspections have been undertaken to date, 3% of inspections have been undertaken (158/5028); whilst this is not a significant

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
						issue for priority 4 level inspections, priority 1 and 2 inspections should be undertaken as soon as possible. Key Findings • The Council have completed inspections for 3% of the properties since September 2022, the Council are required to achieve a 60% inspection rate by the end of the Scheme October 2027. (Finding 1 – Medium) • From a sample of 12 licences, applications are not being processed in a timely manner, taking an average of ten months between an application being received and a decision being made. As of February 2024, there was a backlog of 1375 new applications, resulting in a total backlog of all applications to 6094. (Finding 2 – Medium) • HMO training was required to be completed twice yearly, although other forms of training were adhered to, HMO training has not been undertaken within the Council since 2022. In addition, a training needs analysis has not been undertaken to identify training requirements for staff within the team. (Finding 3 – Medium)
Data Analytics	1	1	2	Moderate	Moderate	We have concluded that the Council have a Moderate control design and Moderate control effectiveness for Data Analytics. Control Design The control design is Moderate because the Council generally have a sound system of internal control designed to achieve system objectives with some exceptions noted: ▸ **Accounts Payable** - Although there is clear guidance and policies available to review and manage purchase card transactions, we noted purchase card transactions were not reviewed and approved in a timely manner despite the expectation of transactions to be reviewed within one month from the transaction date resulting in large timelapses of over one year. Control Effectiveness

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
						We noted evidence of non-compliance with some controls, that may put some of the system objectives at risk and therefore a Moderate control effectiveness opinion has been issued over Data Analytics. We have reached our conclusion due to the below: ▶ **Accounts Receivable -** The Council do not implement credit terms for accounts receivable and therefore once an invoice has been produced it is required to be paid. Our review identified a significant level of debt (£15.6m) that has been overdue for a number of years (oldest debt 2005), management have allocated officers to pursue the debt and this was evidenced as part of the investigation process of a sample of 30 overdue debt transactions. We have recommended management to cleanse the data that has been written off or no longer active and continue to pursue the debts that are feasible to recover. This has led us to our opinion of Moderate assurance for both control design and operational effectiveness. Findings Accounts Receivable Extraction of outstanding debt owed by the customer. • There were 5106 outstanding debts that were overdue, with a total value of £15.6m and average value of £3,052. On average these debts were 838 days old with the oldest debt being from March 2005 for the value of £1300. Within this data there were 1111 credits totalling £7.6m, therefore there were 3984 debts totalling £23m. We selected a random sample of 30 exceptions with a total value of £4.1m identified for the Council to investigate (Medium). Accounts Payable

29

13

Report Issued	Recommendations and significance			Overall Report Conclusions (see Appendix 1)		Conclusion and Summary of Key Findings
	H	M	L	Design	Operational Effectiveness	
						Extraction of purchase card transactions, detailing whether they have been reviewed and approved in a timely manner • Our testing identified 44 cases in which the purchase card expense had not been reviewed but was approved, these transactions had a gross value of £261,154 and average value of £5935. The average time lapse between the transaction date and approval was 62 days, with the longest time lapse being 196 days. 1090 transaction had not been reviewed or approved; these transactions were of total value £2,215,749. The transactions had an average value of £2033. 532 purchase card transactions were reviewed but were not approved; these transactions were of total value £175,478. The transactions had an average value of £330. In total 4581 purchase card transactions were made of total value £3,896,034 (High). Where purchase cards were approved there was an average time lapse of 105 days with the longest lapse being 551 days (High).

SUMMARY OF FINDINGS

RECOMMENDATIONS AND ASSURANCE DASHBOARD

Recommendations
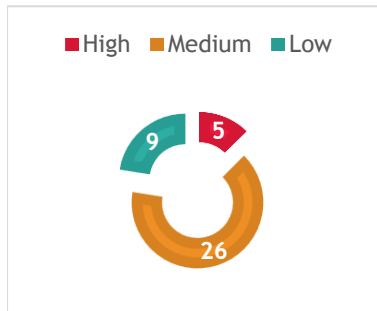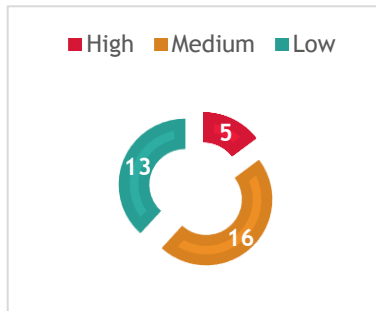
2021-22	2022-23	2023-24
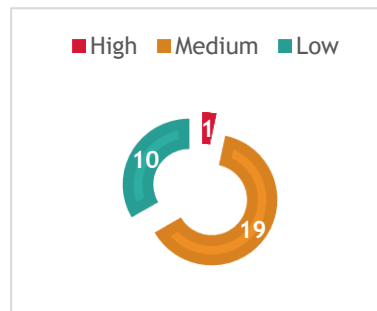
In 2023/24 there was a total of 30 recommendation issued to the Council comprising of one high, 19 medium and ten low recommendations. In comparison in 2022-23 there were a total of 34 recommendations issued five high, 16 medium and 13 low recommendations. Whilst the number of medium recommendations issued have remained the same there were no high recommendations issued indicating a positive change to the Council's control system.

Control Design
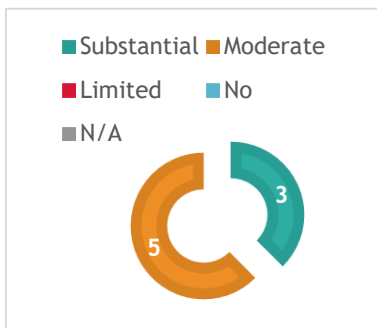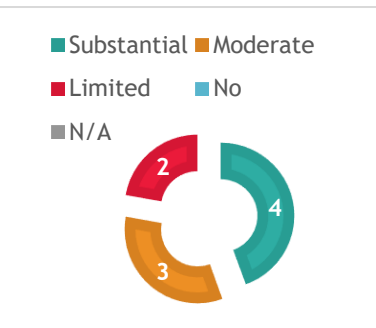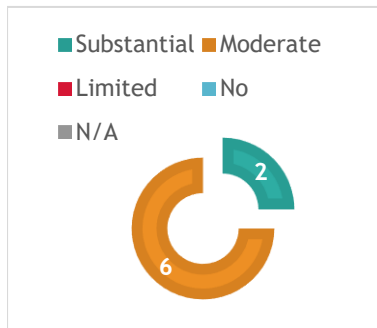
In 2023/24 we issued three substantial and five moderate control design opinions. Most of the areas reviewed concluded there are appropriate controls designed to mitigate key risks. The Council continue to point us to high – risk areas eg Selective Licensing a new scheme undertaken by the Council and Empty Properties and Dwellings.

Operational Effectiveness
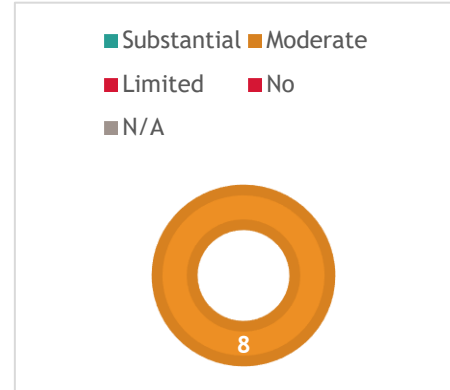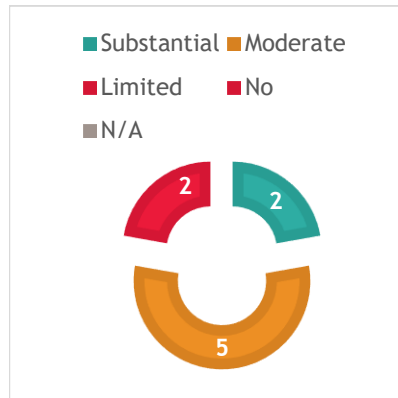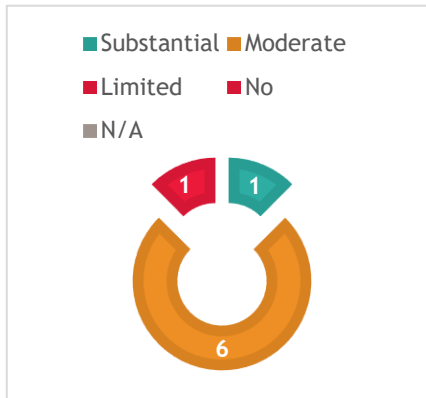
In 2023/24 there were eight moderate operational effectiveness opinions issued to the Council. In comparison to 2022-23 there was two substantial, five moderate and two limited opinions issued on effectiveness. Therefore, there has been a positive change on policy application within the Council.

ADDED VALUE

USE OF SPECIALISTS

We used data specialist to carry out the work on Data Analytics and used our BDO advantage tool to reveiw 100% of the population within Payroll, Accounts Payable and Accounts Receivable. All our staff used on reviews are local authority specialists and work solely on public sector clients.

RESPONSIVENESS

We ensured that our audit approach was responsive to the Council's needs, adjusting audit timings to enable officers to balance our work with their existing responsibilities. We have ensured that the timings of our audits were convenient for the staff involved and we have adapted the audit scopes to reflect the changing priorities in the year.

BENCHMARKING AND BEST PRACTICE

We provide quarterly sector updates to the Audit and Governance Committee, have shared best practice on a number of audits, and issued Thought Leadership pieces as the 'BDO Global Risk Landscape' report.

17

KEY THEMES

PEOPLE

The Council welcomed our internal audits and provided us with strong levels of time and support during our reviews, whether delivered remotely or in-person. This demonstrates the organisation's positive approach towards internal audit and enhancing internal controls.

GOVERNANCE & STRUCTURES

Governance arrangements have been reviewed and changes made to reflect the Council's priorities and remit. These were largely robust, supporting effective monitoring of internal controls.

STRATEGIES & POLICIES

Strategies, Policies were often not up to date as had not been subject to periodic review and approval this was identified in the Building Control, Recruitment and Retention, Accounts Receivable and Planning Services audits. However, management were supportive of the recommendations we made.
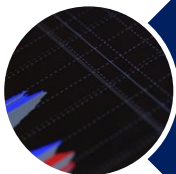
SYSTEMS & PROCESSES

The Council has effective systems in place and processes were followed in some cases, however exceptions were noted resulting in the Moderate opinion issued.

18
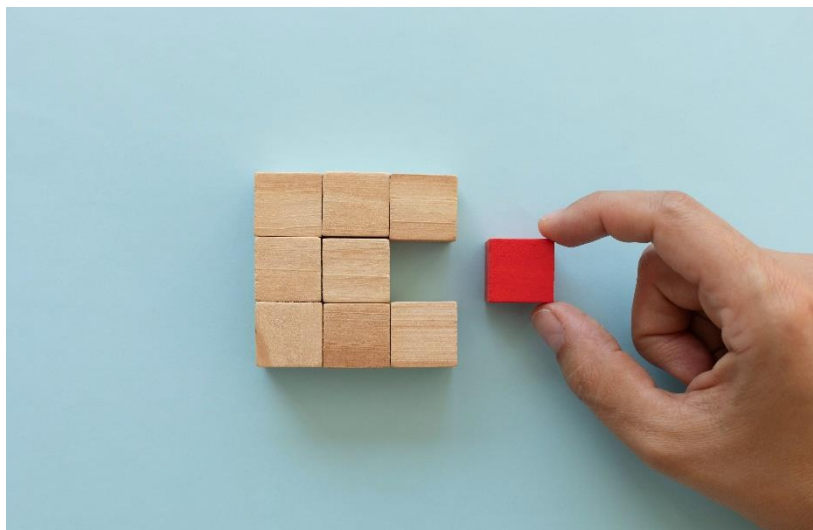
BACKGROUND TO ANNUAL OPINION

Introduction

Our role as internal auditors to Oxford City Council is to provide an opinion to the Council, through the Audit and Governance Committee, on the adequacy and effectiveness of the internal control system to ensure the achievement of the organisation's objectives in the areas reviewed. Our approach, as set out in the firm's Internal Audit Manual, is to help the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Our internal audit work for the 12-month period from 1 April 2023 to 31 March 2024 was carried out in accordance with the internal audit plan approved by the Operational Delivery Group and the Audit and Governance Committee, adjusted during the year for any emerging risk issues. The plan was based upon discussions held with management and was constructed in such a way as to gain a level of assurance on the main financial and management systems reviewed. There were no restrictions placed upon the scope of our audit and our work complied with Public Sector Internal Audit Standards.

The annual report from internal audit provides an overall opinion on the adequacy and effectiveness of the organisation's risk management, control and governance processes, within the scope of work undertaken by our firm as outsourced providers of the internal audit service. It also summarises the activities of internal audit for the period.

Audit Approach

We have reviewed the control policies and procedures employed by Oxford City Council to manage risks in business areas identified by management set out in the 2023/24 Internal Audit Annual Plan which has been approved by the Audit and Governance Committee. This report is made solely in relation to those business areas and risks reviewed in the year and does not relate to any of the other operations of the organisation. Our approach complies with best professional practice, in particular, Public Sector Internal Audit Standards, the Chartered Institute of Internal Auditors' Position Statement on Risk Based Internal Auditing.

We discharge our role, as detailed within the audit planning documents agreed with the Counicl management for each review, by:

- Considering the risks that have been identified by management as being associated with the processes under review.

- Reviewing the written policies and procedures and holding discussions with management to identify process controls.

- Evaluating the risk management activities and controls established by management to address the risks it is seeking to manage.

- Performing walkthrough tests to determine whether the expected risk management activities and controls are in place.

- Performing compliance tests (where appropriate) to determine that the risk management activities and controls have operated as expected during the period.

The opinion provided on page 3 of this report is based on historical information and the projection of any information or conclusions contained in our opinion to any future periods is subject to the risk that changes may alter its validity.

Reporting Mechanisms and Practices

Our initial draft reports are sent to the key contact responsible for the area under review in order to gather management responses. In every instance there is an opportunity to discuss the draft report in detail. Therefore, any issues or concerns can be discussed with management before finalisation of the reports.

Our method of operating with the Audit Committee is to agree reports with management and then present and discuss the matters arising at the Audit Committee meetings.

Management actions on our recommendations

A majority of Management were engaged with the internal audit process and provided considerable time to us during the fieldwork phases of our reviews, in some cases providing audit evidence promptly and allowing the reviews to proceed in a timely manner, including opportunities to discuss findings and recommendations prior to the issue of draft internal audit reports.

Recommendations Follow-up

Implementation of recommendations is a key determinant of our annual opinion. If recommendations are not implemented in a timely manner then weaknesses in control and governance frameworks will remain in place. Furthermore, an unwillingness or inability to implement recommendations reflects poorly on management's commitment to the maintenance of a robust control environment.

There has been some progress made on recommendations and those followed up during the year have broadly been engaged with well. However, some progression has been made in fully implementing the recommendations for the Environment audit review with five recommendations partially completed this review was undertaken in 2021-22. All 2022-23 recommendations are due to be reviewed as part of the follow up process. Completion of recommendations is broadly good with limited concerns at this stage.

Relationship with External Audit

All our final reports are available to the external auditors through the Audit and Governance Committee papers and are available on request. Our files are also available to external audit should they wish to review working papers to place reliance on the work of internal audit.

Report by BDO LLP to Oxford City Council

As the internal auditors of the Council we are required to provide the Audit and Governance Committee, and the Executive Leadership Team with an opinion on the adequacy and effectiveness of risk management, governance and internal control processes, as well as arrangements to promote value for money.

In giving our opinion it should be noted that assurance can never be absolute. The internal audit service provides Oxford City Council with **Moderate Assurance** that there are no major weaknesses in the internal control system for the areas reviewed in 2023/24. Therefore, the statement of assurance is not a guarantee that all aspects of the internal control system are adequate and effective. The statement of assurance should confirm that, based on the evidence of the audits conducted, there are no signs of material weaknesses in the framework of control.

In assessing the level of assurance to be given, we have taken into account:

• All internal audits undertaken by BDO LLP during 2023/24.

• Any follow-up action taken in respect of audits from previous periods for these audit areas.

• Whether any significant recommendations have not been accepted by management and the consequent risks.

• The effects of any significant changes in the organisation's objectives or systems.

• Matters arising from previous internal audit reports to the Council.

• Any limitations which may have been placed on the scope of internal audit – no restrictions were placed on our work.
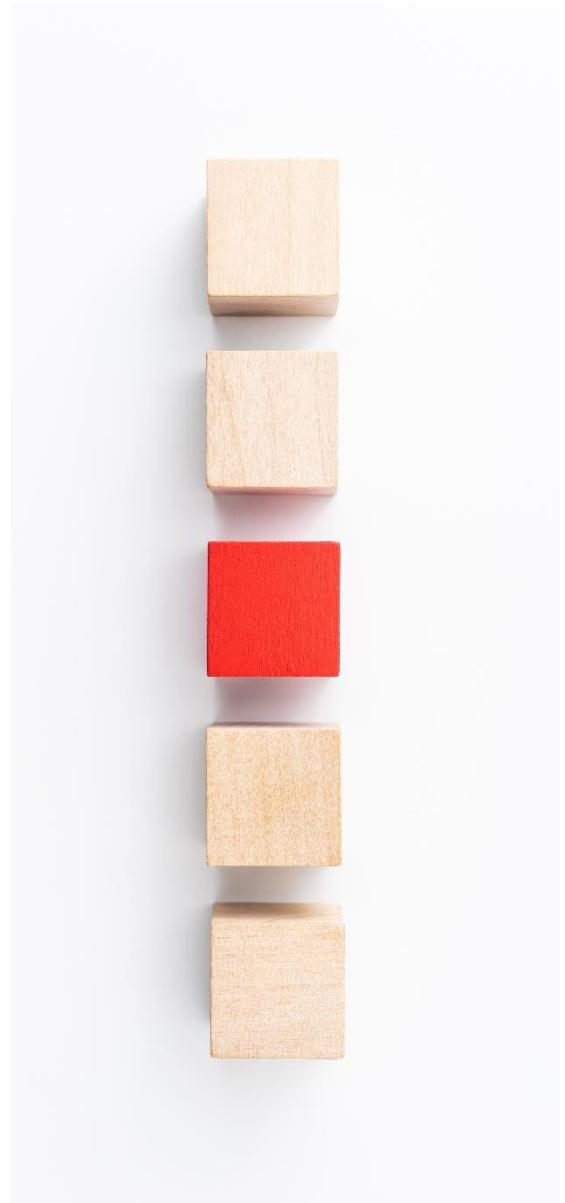
KEY PERFORMANCE INDICATORS

INTERNAL AUDIT QUALITY ASSURANCE	NOTES	RAG RATING
Annual Audit Plan delivered in line with timetable and actual days are in accordance with Annual Audit Plan	The Internal Audit work completed to date has been completed to timescales.	G
Customer satisfaction reports – overall score at average at least 3.5/5 for surveys issued at the end of each audit and annual survey to Audit Committee to achieve a score of at least 70%	We received no customer satisfaction survey responses for reviews undertaken in 2023-24. Therefore, we could not comment on our overall score. We will work with management to obtain customer satisfaction surveys in 2024-25.	G
External audit can rely on the work undertaken by internal audit (where planned)	External Audit are aware of the control environment for the Council as part of the Audit and Governance Committee meetings	G
At least 60% input from qualified staff	The internal audit work completed to date has been completed by qualified staff.	G
Issuance of draft report within 3 weeks of fieldwork 'closing' meeting and finalise internal audit report 1 week after management responses to the report are received.	We have issued draft reports within 3 weeks of fieldwork 'closing' meeting and finalised internal audit reports within 1 week after receiving management responses.	G
90% recommendations to be accepted by management and information is presented in the format requested by the customer.	All our recommendations made were accepted by management and we worked with the Auditees to present information in the format requested.	G

QUALITY ASSURANCE	KPI	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including the Audit and Governance Committee meetings, pre-meetings, individual audit meetings and contract reviews have been attended by either the Partner or Audit Manager.	G
Positive result from any external review	Following an External Quality Assessment by the Institute of Internal Auditors in June 2021, BDO were found to 'generally conform' (the highest rating) to the International Professional Practice Framework and Public Sector Internal Audit Standards We were subject to a BDO cold review and were issued with the highest score on the quality of our audit files.	G

APPENDIX 1

OPINION SIGNIFICANCE DEFINITION

ANNUAL OPINION DEFINITION

Substantial - Fully meets expectations	Our audit work provides assurance that the arrangements should deliver the objectives and risk management aims of the organisation in the areas under review. There is only a small risk of failure or non-compliance.
Moderate - Significantly meets expectations	Our audit work provides assurance that the arrangements should deliver the objectives and risk management aims of the organisation in the areas under review. There is some risk of failure or non-compliance.
Limited - Partly meets expectations	Our audit work provides assurance that the arrangements will deliver only some of the key objectives and risk management aims of the organisation in the areas under review. There is a significant risk of failure or non-compliance.
No - Does not meet expectations	Our audit work provides little assurance. The arrangements will not deliver the key objectives and risk management aims of the organisation in the areas under review. There is an almost certain risk of failure or non-compliance.

REPORT OPINION SIGNIFICANCE DEFINITION

Level of Assurance	Design Opinion	Findings	Effectiveness Opinion	Findings
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 noncompliance 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

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:

GURPREET DULAY

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OXFORD CITY COUNCIL

To:	**Audit and Governance Committee**
Date:	**24th July 2024**
Report of:	**Head of Financial Services**
Title of Report:	**Risk Management Reporting as at 30 June2024**

Summary and recommendations	
Purpose of report:	To update the Committee on both corporate and service risks as at 30 June 2024
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 1	Corporate Risk Register – Risks and Controls
Appendix 2	Corporate Risk Register – Risks Only
Appendix 3	Service Risk Register – Risks and Controls
Appendix 4	Service Risk Register – Risks Only

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

		Insignificant 1	Minor 2	Moderate 3	Major 4	Severe 5
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

Impact

Key: Green | Amber | Red
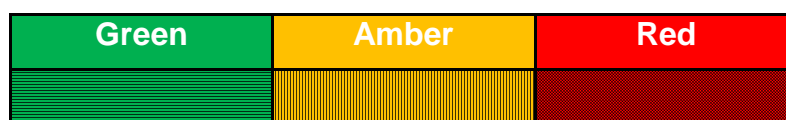
Risk Identification

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 Risk Management Group has oversight of all risks and at its meetings will periodically 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 for 2024/25 is attached at Appendix 1 including controls and Appendix 2 showing risks only.

8. The table below shows the number of corporate risks as at 30 June compared with the previous reported quarters. There have been no movements in the risk levels since last report.

Current Risk	Q4 2023/24	Q1 2024/25
Red	5	5
Amber	6	6
Green	0	0
Total risks	**11**	**11**
New risks in quarter	0	0
Closed	0	0

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 June 2024

9. 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. Following a request from Councillors at the last Audit and Governance Committee, the service risk register is being attached as Appendix 3 showing risks and controls and at Appendix 4 showing risks only.

10. The table below shows the number of service risks as at 30 June compared with the previous reported quarters.

Current Risk	Q1 2023/24	Q3 2023/24	Q4 2023/24	Q1 2024/25
Red	8	9	8	10
Amber	42	40	37	44
Green	19	18	20	17
Total risks	**69**	**67**	**65**	**71**
New risks in quarter	0	4	0	6
Closed	0	6	2	0

The number of Red service area risks has increased to 10.   This is due to a number of factors: 1 new red risk, 2 amber risks moving to red; 1 green risk moving to red; and 2 red risks moving to amber.

Details of the Red risks are as follows:

New red risk

- **Corporate Property and Assets** – relating to the quality of data and the need to improve data management processes arising from the need to implement an asset management system with risks around inability to plan property maintenance and implications on obtaining insurance cover.

Risks moved from amber to red

- **Corporate Property and Assets** – this relates to the inability to recruit and / or retain staff on current terms and conditions, particularly in respect of HRA and compliance result in an adverse impact on work programmes.

- **Corporate Property and Assets** – relating to the inability or delay in letting properties or the need to offer increased incentives arising from property being returned in poor condition leading to reduced or delayed rent and consequent budget pressures.

Risk moving from green to red

- **Regeneration and Economy** – unforeseen circumstances e.g. planning risks, external factors, competing asks on resources, contractor insolvency or supply chain issues resulting in the significant delays of capital projects and potential impact on the medium term financial plan and / or grant stipulations.

Risks Continuing to be red

- **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.

- **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.

- **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.

- **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

Business Continuity

12. The Corporate Business Continuity Plan (BCP) is being aligned with the updated Emergency Plan and following this, 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 2024 with the assistance of Zurich Insurance.

Climate Change/Environmental Impact

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

Equalities Impact

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

Financial Implications

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

Legal Implications

16. 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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Job title	Financial Accounting Manager
Service area or department	Financial Services
Telephone	01865 252607
e-mail	Email: blewis@oxford.gov.uk

List of background papers: None.

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
Financial Services	CRR-001	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	Nigel Kennedy	4	4	4	4	16	2	2	R						
	CRR-001															Business Planning process links resources to priorities	01/06/24	Completed	Business Plan 2024/25 tracking to April Cabinet	Mish Tullar
	CRR-001															Agree a balance four-year MTFP, with no unidentified savings within	01/03/25			Nigel Kennedy
	CRR-001															New Council Strategy sets deliverable priorities for the Council	16/07/24	In Progress	Draft Council Strategy 2024-28 tracking to July Cabinet and July Council	Mish Tullar
	CRR-001															Ensure companies are on schedule to deliver returns to Council through quarterly monitoring of business plans	Ongoing	In Progress	Company Business Plans agreed by shareholder.	Tom Hook
	CRR-001															Challenge ODS to deliver annual efficiencies and service reductions for each financial year	Ongoing			Peter Matthew
	CRR-001															Review of savings proposals to ensure they are realistic	01/02/25			Nigel Kennedy
	CRR-001															Regular monitoring of revenue and capital budgets and ensuring savings and increased income are on target	Ongoing			Nigel Kennedy
	CRR-001															Commence budget setting early, with strong engagement from CMT and Members.	01/03/25			Nigel Kennedy
	CRR-001															Robust monitoring of the capital programme	Ongoing			Tom Bridgman
	CRR-001															Robust scrutiny of the draft Budget & MTFP	01/02/25	In Progress		Emma Jackman
	CRR-001															Analyse council services into statutory and non-statutory to support future budget setting processes.	01/09/24			Nigel Kennedy
	CRR-001															Keep abreast of changes to Business rates reforms and Fair funding	Ongoing			Nigel Kennedy
	CRR-001															Lobby Government for a sustainable financial settlement	Ongoing			Caroline Green
	CRR-001															Ensure Senior Officers and Members are aware of the financial position and of their responsibility to contribute to a balanced budget	01/06/24			Nigel Kennedy
	CRR-001															Conduct a series of service reviews including benchmarking to inform budgets for the following year at the start of the preceding financial year	01/09/24			Nigel Kennedy
	CRR-001															Set out plans for the reduction in overall size of the Council	01/06/24			Caroline Green
	CRR-001															More detail about capital scheme acceptable parameters	01/09/24			Tom Bridgman
Chief Executive	CRR-002	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	Caroline Green	4	3	4	3	12	4	2	A						
	CRR-002															Agree a definition of the Oxford Model	24/09/24			Caroline Green
	CRR-002															Review the Council's approach to clienting and commissioning	01/10/24			Peter Matthew
	CRR-002															Scrutinise ODS growth ambitions and feasibiity of business plan	01/03/24	In Progress	Business Plan acknowledged as ambitious when agreed by ODS Board and Shareholder. ODS Board getting regular updates on BP and associated risks.	Tom Hook
	CRR-002															Undertake a governance review to ensure best practice is being followed		Completed		Emma Jackman
	CRR-002															Implement recommendations from governance review	01/09/24	In Progress		Emma Jackman
	CRR-002															Regular joint senior management meetings between OCC & ODS	Ongoing			Caroline Green
	CRR-002															Ensure support services are delivering to SLA requirements	Ongoing	Ongoing	Review of SLA targets underway	Tom Hook
	CRR-002															Oversight of ODS internal structures and costs	24/09/24			Caroline Green
	CRR-002															Training on company governance, roles & responsibilities	24/09/24	Not yet started	Awaiting Scrutiny adopting new structure and cabinet amending TOR for SHJVG	Emma Jackman

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
	CRR-002															Work to ensure a single culture aross the group of companies	Ongoing			Caroline Green
	CRR-002															Ensure a more detailed understanding of company delivery	24/09/24			Peter Matthew, Tom Bridgman
	CRR-002															Work with OX Place on future business model	24/09/24			Tom Bridgman
Business Improvement	CRR-003	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	Helen Bishop	4	4	4	4	16	3	3	R						
	CRR-003															Delivery of an agreed local pay deal with Unions	31/03/24	Completed	Pay deal has been agreed and was in April pay packets.	Tom Hook
	CRR-003															Development and implementation of a pay and grading review	01/07/24	In Progress	Work progressing well overall. Delivery now aligned to Council in October for sign off new approach. Some compromises in consultation with union representatives.	Gail Malkin
	CRR-003															Continued implementation of Leadership Development	31/03/25	In Progress	Aspiring manager programme launched. Plans for bitesize training in place.	Gail Malkin
	CRR-003															Continue workshops on People policies and procedure for managers	31/03/25	Ongoing	plan in place with programme of dates	Gail Malkin
	CRR-003															Digital skills training programme for all staff	30/09/24	Ongoing	new training opportunities set up and good take up	Gail Malkin
	CRR-003															Continued delivery of occupational health and Employee Assistance Programme provision	31/03/25	Ongoing		Gail Malkin
	CRR-003															Continued delivery of comprehensive internal communications campaign for the People Programme	31/03/25	Ongoing	completed	Gail Malkin
	CRR-003															Continued development of recruitment procedure to include proactive recruitment campaigns and better outreach to community networks	31/03/25	Ongoing		Gail Malkin
	CRR-003															Development of "Grow our Own" apprenticeships	31/03/25	Ongoing		Gail Malkin
Business Improvement	CRR-004	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	Helen Bishop	4	3	4	3	12	3	3	A						
	CRR-004															Cyber incident response plan	31/03/24	In Progress	Next meeting of the Cyber Incident Response Group is in July, chaired by Tom Hook.	Rocco Labellarte
	CRR-004															Implement improved cyber security service from SCC	31/05/24	In Progress	85% of servers fully protected with enhanced security. Remaining 15% to be completed during June.	Rocco Labellarte
	CRR-004															External penetration test	30/11/23	Completed		Rocco Labellarte
	CRR-004															All devices running unsupported systems and software to be upgraded to run systems supported by developer, and segregated if not possible	31/03/24	Completed		Rocco Labellarte
	CRR-004															SCC assurance to be sougt that cyber incident response plans are effective	31/03/24	Completed		Rocco Labellarte
	CRR-004															SCC operations manual to be updated to reflect domain accounts available for use by SCC staff	31/03/24	Completed		Rocco Labellarte
	CRR-004															Review domain administrator accounts for staff to ensure correct permissions assigned	31/03/24	Completed		Rocco Labellarte
	CRR-004															Regular ICT Board with SIRO in attendance to ensure regular updates re risks and mitigating actions	31/12/24	Ongoing	Occurs every fortnight	Rocco Labellarte
	CRR-004															Recruit cyber security officer	30/04/24	Completed	Starts 4rd June.	Rocco Labellarte
	CRR-004															Mandatory cyber security training for staff and members	31/03/24	In Progress	Rolled out last week of May 2024	Rocco Labellarte
Business Improvement	CRR-005	Information / Technology	IT Infrastructure not being fit or unable to adapt for the future needs	Funding; business ability to procure; 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	Tom Hook	3	4	3	4	12	3	3	A						
	CRR-005															Prioritisation of ICT projects to be delivered over next 18 months to 2 years. Initial list of be agreed by CMT and then 'owned' by OCB.	31/07/24	In Progress	Awaiting signing of Azure contract with SCC.	Rocco Labellarte

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	CRR-005															Front Door of Change process adopted by OCB and monitored.	23/09/23	Ongoing	FDOC process is agreed and being used. Will be reviewed as part of PMO Governance work.	Tom Hook
	CRR-005															Rationalisation of systems agreed as a principle and implemented through the FDOC.	Ongoing	Ongoing	Challenge to all procurement of systems, through FDOC, as to whether rationalisation is deliverable.	Tom Hook
	CRR-005															Movement of IT systems into the cloud	Ongoing	Not yet started	Awaiting Azure contract with SCC.	Rocco Labellarte
	CRR-005															Improve digital skills of staff. Survey of digital skills to be untaken and digital skills training programme rolled out across the Council.	01/03/24			Becky Willis
	CRR-005															ICT programme linked to capital budget and MTFP.	24/03/23	In Progress		Helen Bishop
	CRR-005															Communications between ICT and service areas as to requirements through regular attendance at departmental management meetings.	24/01/23	In Progress		Helen Bishop
	CRR-005															Investigate use of AI across the organisation	31/10/24	In Progress	Project now initiated to develop an AI Policy for the Council involving officers across a number of Service Areas.	Mish Tullar
	CRR-005															Networking, training and ICT staff development to keep industry knowledge current.	Ongoing	In Progress	Training organised for all ICT staff.	Rocco Labellarte
Law and Governance	CRR-006	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	Emma Jackman	4	3	4	3	12	3	3	A						
	CRR-006															Clarity about roles and responsibilities	01/09/24	In Progress		Emma Jackman
	CRR-006															Correct corporate processes in place to ensure that policy is translated to processes; governance around these being there and properly applied	01/09/24	In Progress		Emma Jackman
	CRR-006															Internal and external audit	01/09/24	Ongoing		Emma Jackman
	CRR-006															Appropriate level of resources;	01/09/24	Ongoing		Emma Jackman
	CRR-006															Training of staff	01/09/24	Ongoing		Emma Jackman
	CRR-006															Ensure culture allows for whistleblowing / challenge	01/09/24	Ongoing		Emma Jackman
	CRR-006															Clarity and oversight of companies	01/09/24	Ongoing		Emma Jackman
	CRR-006															Ability to diseminate lessons learnt	01/09/24	Ongoing		Emma Jackman
	CRR-006															Ensure that systems are in place to monitor and control compliance and updates	01/09/24	Ongoing		Emma Jackman
Environmental Sustain	CRR-007	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;	Mish Tullar	3	5	3	5	15	3	4	R						
	CRR-007															Actively engaged with partnerships - other councils and bodies	Ongoing	In Progress	Discussions now advanced with other Oxfordshire councils on proposal to expand ZCOP to a countywide partnership involving many other private sector organisations	Mish Tullar

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
	CRR-007															Pipeline of City Council decarbonisation projects where funding needs to be secured	Ongoing	Ongoing	Discussion with Corporate Property and Housing to build retrofit into BAU asset management work programmes. Horizon scanning continues for new funding opportunities.	Mish Tullar
	CRR-007															In house skills and knowledge - carbon literacy	31/03/25	In Progress	Initial round of carbon literacy training undertaken, with recruitment for trainer role, funded through UK Shared Prosperity Fund	Mish Tullar
	CRR-007															Scientific advisor to guide in approach	Ongoing	Completed	Professor Nick Eyre remains a key adviser to the Council and ZCOP	Mish Tullar
	CRR-007															Local plan and policy based improvements including new build and retrofit	01/04/25	In Progress	Plan begins Examination in Public 11/06/24	David Butler
	CRR-007															Delivering, partnering or supporting policies that support decarbonisation of transport - starting with traffic filters	01/11/24	In Progress	We continue to work with the county council on core schemes with traffic filters due to launch later in 2024. We are unfortunately no longer invited as a partner on ZEZ expansion following a county council decision but continue to engage where we can and have given feedback to the county council about the timing of the ZEZ expansion in terms of their relationship to other core schemes. We continue to invest where we can in active travel measures	Carolyn Ploszynski
	CRR-007															Engagement with citizens	Ongoing	Ongoing	Several projects ongoing including Clean Heat Streets and HUG 2, Council continues to co-fund countywide Climate Action Oxfordshire website. Considering Lottery bid for community activation funding through ZCOP	Mish Tullar
	CRR-007															Ensure the the Council's corporate strategy offers clarity on how its work to tackle climate change fits around other policy drivers	16/07/24	In Progress	Council Strategy 2024-28 tracking to July Cabinet and July Council	Mish Tullar
Environmental Sustainability	CRR-008	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,	Mish Tullar	3	5	3	5	15	3	4	R						
	CRR-008															Local plan impact on buildings and heating	01/04/25	In Progress	Plan begins Examination in Public 11/06/24	David Butler
	CRR-008															Bio-diversity; strategy to be put in place linking to local plan; clear objectives and funding needed	01/03/25	In Progress	All work has paused on development of the Biodiversity Strategy pending recruitment of a new Ecologist.	Mish Tullar
	CRR-008															Flooding - drive delivery of OFAS	01/03/28			Tom Bridgman
Corporate Strategy	CRR-009	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	Mish Tullar	3	4	3	4	12	3	3	A						

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
	CRR-009															Ensure partnership communication is maintained; work with partners and make adjustments appropriately	Ongoing	Ongoing	CMT training for post-local election outcomes, ongoing engagement through FOP, Fast Growth Cities, Ox-Cam Partnership, DCN, LGA	Mish Tullar
	CRR-009															Use partnerships to support community cohesion - including the Oxford Strategic Partnership, the Oxfordshire Inclusive Economy Partnership and the Anchor Institutions Network	Ongoing	Ongoing	Anchor Institutions Network launch on 8 April. Plans to expand ZCOP to countywide partnership during 2024.	Mish Tullar
	CRR-009															Develop an maintain relationships with key people and organisations to improve ability to react to changes	Ongoing			Caroline Green
	CRR-009															Ensure staff understanding of how to work within a hung council position	24/06/24			Caroline Green
	CRR-009															Flexible and robust constitution; processes to facilitate decision making	24/06/24	In Progress		Emma Jackman
	CRR-009															Review engagement in political processes ensuring al parties are dealt with appropriately	24/06/24			Caroline Green
	CRR-009															Use cross party working groups for major decisions	Ongoing			Caroline Green
Community Services	CRR-010	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.	Peter Matthew	4	3	4	3	12	3	3	A						
	CRR-010															Clarity needed on emergency planning processes	31/03/24	Completed	Corporate Incident Management Framework in place.	Richard J Adams
	CRR-010															Finalise review of processes, including duty rotas/responsibilites	30/06/24	In Progress	Duty rota discussion - data received and analysed. ODS decision making to be clarified during an emergency.	Richard J Adams
	CRR-010															Clarity needed around the roles of County and OCC	31/03/24	Completed	Review SLA with County and inform CMT.	Richard J Adams
	CRR-010															Clarity of individuals within processes; building to be used in an incident	30/12/24	In Progress	Training for attendees at TCG/SCG via TVLRF courses. TCG/SCG training for HoS and CMT - RA attended TCG course last week. Suitable for HoS.	Richard J Adams
	CRR-010															Response scenario planning	30/08/24	Ongoing	Scenario training will be part of the Gold/Silver/Bronze training.	Richard J Adams
	CRR-010															Who contacts who in/ out of hours; informaiton flow	30/06/24	In Progress	Duty rota discussion - data received and analysed. ODS decision making to be clarified during an emergency.	Richard J Adams

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
	CRR-010															Training programme needed	30/08/24	In Progress	Training for attendees at TCG/SCG via TVLRF courses. TCG/SCG training for HoS and CMT - RA attended TCG course last week. Suitable for HoS. Relisience Direct access for trained staff -KL leading Options officer training for reception centres - KL Each new plan is overseen by CCB, reviewed by EP Group and signed off by CMT. Training spreadsheet to monitor requirements being developed, will also include core training for	Richard J Adams
	CRR-010															Review business continuity plan and link to emergency plan	31/03/25	In Progress	10%	Bill Lewis
Business Improvement	CRR-011	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	Helen Bishop	4	5	4	5	20	3	3	R						
	CRR-011															Launch phase 1 of OCC new website. This has already been done	01/02/24	Completed	complete	Mish Tullar
	CRR-011															Launch phase 2 of OCC website	30/09/24	In Progress	Phase 2 work just started	Mish Tullar
	CRR-011															Ensure strong understanding of factors driving demand through the BIU	Ongoing	Not yet started	BIU work paused due to long term sickness absence of manager and start of maternity leave for data analyst. Maternity cover starts in June	Mish Tullar
	CRR-011															Corporate business planning process to ensure prioritisation within service areas	31/03/24	Completed	Corporate Business Plan 2024/25 tracking to April Cabinet. Service Planning under way across all service areas.	Mish Tullar
	CRR-011															Increase services available online followed by digital comms campaign: Revenues and benefits forms	30/09/24	In Progress	Promotion of the web functionality was made in Annual Billing. Further website support is now being designed by civica.	Laura Bessell
	CRR-011															Increase services available online followed by digital comms campaign: Housing Application Form	30/09/24			Richard Wood

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
	CRR-011															Increase services available online followed by digital comms campaign: QL Portal	30/09/24	In Progress	Tenant Portal fully configured and UAT complete. QL Board has signed off progress to live. Currently held pending Aareon actions to: Provide an opt-in/out functionality for non-essential cookies Provide an Accessibility Statement on their website Provide a roadmap for compliance with WCAG 2.2 Level AA standards which will be a requirement in October 2024. Following soft launch, ...	Bill Graves
	CRR-011															Ensure contact centre maximixes use of technology	31/03/25	In Progress		Helen Bishop
	CRR-011															Embed bevioural insight work into Change Team procedures, train change agents and raise awarness with organisation	31/03/24	Completed		Helen Bishop
	CRR-011															Community Services Review	31/03/25			Peter Matthew
	CRR-011															Review service level agreements for funding to advice centres	31/03/25			Nerys Parry
	CRR-011															Review criteria for grant funding	31/03/25			Peter Matthew
	CRR-011															Deployment of digital skills training programmes in community	31/03/25			Peter Matthew
	CRR-011															Maximise availability of technology in communities	31/03/25			Peter Matthew
	CRR-011															Reduction in use of temporary accomodation	Ongoing			Nerys Parry
	CRR-011															Work with partners and agencies to deploy collaborative solutions	Ongoing			Peter Matthew
	CRR-011															Corporate organisational structure redesign	31/03/25			Caroline Green

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Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments
Financial Services	CRR-001	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	Nigel Kennedy	4	4	4	4	16	2	2	R	
Chief Executive	CRR-002	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	Caroline Green	4	3	4	3	12	4	2	A	
Business Improvement	CRR-003	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	Helen Bishop	4	4	4	4	16	3	3	R	
Business Improvement	CRR-004	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	Helen Bishop	4	3	4	3	12	3	3	A	
Business Improvement	CRR-005	Information / Technology	IT Infrastructure not being fit or unable to adapt for the future needs	Funding; business ability to procure; 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	Tom Hook	3	4	3	4	12	3	3	A	
Law and Governance	CRR-006	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	Emma Jackman	4	3	4	3	12	3	3	A	
Environmental Sustaina	CRR-007	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;	Mish Tullar	3	5	3	5	15	3	4	R	
Environmental Sustaina	CRR-008	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,	Mish Tullar	3	5	3	5	15	3	4	R	
Corporate Strategy	CRR-009	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	Mish Tullar	3	4	3	4	12	3	3	A	
Community Services	CRR-010	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.	Peter Matthew	4	3	4	3	12	3	3	A	
Business Improvement	CRR-011	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	Helen Bishop	4	5	4	5	20	3	3	R	

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Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
Housing Services	CRR-015b	Failure in the Delivery of the HRA Capital Investment Programmes	Failure in the delivery of the HRA Capital Investment Programmes.	Increasing interest rates and below inflation rent rises, alongside lots of competing demands, are significant risks	Overspend due to increase prices or the need to retender for further contractors to complete the work.	Nerys Parry	4	3	3	3	9	3	2	A						
	CRR-015b															In light of Covid-19, review and restart work but updated re priorities and what is possible in timescales following delays due to lockdown periods over the last 12 months, e.g. delivering the planned bathroom & kitchen refurb work over 21 month window.	31/03/21	In Progress	100%	Nick Brown
	CRR-015b															Routine monitoring and reviewing of the business plans to ensure progress and alignment with the organisation's priorities.	31/03/21	In Progress	100%	Nick Brown
Corporate Strategy	SRR-001-ACE	Partnership working	Devolution governance debate disrupts partnership work	County and Districts pursuing different options for Unitary Government.	Negative impacts on services and projects delivered in partnership with County and partners.	Mish Tullar	4	4	4	2	8	4	1	A						
	SRR-001-ACE															Seek closer countywide partnership working with County and District administrations through Future Oxfordshire Partnership and bilaterally to foster a cohesive Oxfordshire partnership approach around the Oxfordshire Strategic Vision and other shared objectives	31/07/24	In Progress	City Council now in NOC does potentially increase risk in respect of Unitary debate, however, no evidence that this is something that others across Oxfordshire want to pursue this side of a General Election	Mish Tullar
	SRR-001-ACE															Emphasis on relationship management to support business as usual cooperation and communications with County and Districts. City to take a less active role on transport matters, though the joint Steering Group with County continues. Closer cross-council working also in progress on sustainability issues and climate change response with proposal to expand ZCOP to countywide partnership	31/07/24	In Progress	70%	Mish Tullar
	SRR-001-ACE															Government has now confirmed funding support for the Pan Regional Partnership - the entity replacing the Arc, of which Oxford City Council is a member. It has also confirmed there will be clawback of Growth Deal investment as a result of the collapse of the Oxon 2050 Plan. We are seeking closer working with County and District Councils through new Communities Steering Group, and refreshed priority work areas for FOP and its subgroups. The joint Member Steering Group with County on transport, continues to meet, although the City Council is in the process of stepping back on transport matters. Closer working on sustainability issues and climate change response continues across all 6 councils.	31/07/24	Ongoing	60%	Mish Tullar
Corporate Property and Assets	SRR-001-CA	Staff recruitment and retention .	Inability to recruit and/or retain staff on proposed terms and condition in Property Services(particularly in respect of HRA and compliance).	Terms and conditions of employment are not sufficiently attractive to attract permanent staff.Most other Council's trying to attract similar staff from a small pool of available candidates	Required skills and capacity are not available to deliver required work programmes.	Malcolm PEEK	3	3	4	5	20	2	3	R						
	SRR-001-CA															Short term the option is being explored to look at a different way of holding resource with a commissioning model as well as direct delivery by in-house staff. Backfill with temporary staff & contractors where necessary. Use market supplements as necessary.Longer term restructure and recruitment campaign to permanenet positions	31/03/25	In Progress	60%	Malcolm PEEK, Tim Martin
Planning Services	SRR-001-CD	Service Failure	Major service failure due to significant loss of ICT, staff etc	Major systems failure - major health pandemic etc	Reduction in staff or premises availability means a reduced service to customers and or a backlog of work to be cleared.	David Butler	4	3	3	3	9	3	3	A						
	SRR-001-CD															A single Business Continuity plan is in place. The business plan work is ongoing as part of the service plan. Loss of staff has been managed in a sustainable manner	31/03/21	In Progress	75%	Andrew Murdoch
Regulatory Services and Community Safety	SRR-001-ED	Regulation of the Private Rented Sector	Opportunity to embed HMO licensing across the City and to regulate the private rented sector	Systems failure/ poor delivery of service; inadequate engagement; non-compliance with regulation/ legislation	Damage to Council reputation and potentially finances; risks to occupiers. neighbours	Ian Wright	3	4	2	2	4	1	1	G						
	SRR-001-ED															Ensure that the HMO Business Plan is robust and up to date	31/03/21	Completed	100%	David Butler
Financial Services	SRR-001-FS	Reputation Management	Failure to deliver an efficient and timely year end process for annual Council Tax and NDR bills, Rents, Garage and leaseholder statements	Lack of resources (staff/finance) Upgrades of software not carried out Single points of failure CTR will be administered through Revenues not Benefits Knowledge of requirements Ability to design templates Legislative requirements not addressed	The biggest risk to the Council is reputational. If the bills and notices are not delivered on time the Council cannot collect income due to it and would suffer reputational damage as a consequence. This risk is low until the process starts again in October	Laura Bessell	3	3	1	1	1	1	1	G						
	SRR-001-FS															Management of year end process imperative. with new post and print supplier and new Revenues and Benefits system supplier it is imperative that we work closely with them this year as it will be the first time using bith suppliers	31/03/23	Completed	100%	Phillip Mcgaskill
	SRR-001-FS															Develop action plan and monitor. Work with new providers of systems	31/03/23	Completed	100%	Phillip Mcgaskill
Housing Services	SRR-001-HC	Increased Homelessness Costs	Increased costs of provision of temporary accommodation and rent top-up payments. Reduced access to the private rented sector.	Changes to Housing Benefit and Local Housing Allowance regulations, economic climate leading to more severe problems for the customer base. Impacts of the cost of living crisis is likely to see an increase in individuals seeking homelessness assistance. Increased use of B&B accommodation .	Additional cost, less effective homelessness prevention work, higher homelessness acceptances	Nerys Parry	4	4	5	5	25	4	4	R						
	SRR-001-HC															Undertake a review of our approach to temporary accommodation to ensure faster move-on, informed by the 'Housing First' approach.	31/03/21	Completed	100%	Nerys Parry
	SRR-001-HC															Undertake work to look at options for stock rationalisation of temporary accommodaiton units.	31/03/21	Completed	100%	Nerys Parry

58

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
	SRR-001-HC															Continue to deliver interim accommodation at Canterbury House and YHA. Deploy funding (RSI4) to support move onto longer term accommodation & complete exit strategy; bid for further funding available from MHCLG to help fund provision for rough sleepers.	31/03/21	Completed	100%	Nerys Parry
	SRR-001-HC															Coordinate a corporate approach to homelessness prevention activity through the pandemic and recovery period, and responding to and preparing for to any changes in legislation, e.g. end of eviction ban.	31/03/21	Completed	100%	Nerys Parry
	SRR-001-HC															Deliver the Settled Oxfordshire Scheme providing private rented accommodation with support to singles and couples.	31/03/24	In Progress		Richard Wood
	SRR-001-HC															Deploy Homelessness Prevention Grant uplift in full for 23/24 to invest in front-line homelessness services facing huge demand.	31/03/24	In Progress		Richard Wood
	SRR-001-HC															Develop and roll out new approaches to providing TA to help lower our B&B use.	31/03/24	In Progress		Richard Wood
	SRR-001-HC															Continue to improve process and approach in Options/ TA and allocations to ensure rapid move on of cases	31/03/24	In Progress		Richard Wood
	SRR-001-HC															review of our PRS procurement approach for good PRS supply	31/03/24	In Progress		Richard Wood
	SRR-001-HC															continue to work closely with Affordable Supply team to ensure demand is informing affordable supply	31/03/24	In Progress		Richard Wood
	SRR-001-HC															close working with neighbours to access Oxford unmet need properties	30/09/24	In Progress		Richard Wood
	SRR-001-HC															expand the number of prevention and relief duties taken to increase access for support for those owned a duty, and ensure good access to future HPG.	31/03/24	In Progress		Richard Wood
	SRR-001-HC															Deliver the Settled Oxfordshire Scheme providing private rented accommodation with support to singles and couples.	31/03/24	In Progress		Richard Wood
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	SRR-001-HC															Close working with neighbours to access Oxford unmet need properties	31/03/24	In Progress		Richard Wood
	SRR-001-HC															Expand the number of prevention and relief duties taken to increase access for support for those owned a duty, and ensure good access to future HPG.	31/03/24	In Progress		Richard Wood
Planning Services	SRR-002-CD	Unplanned Workload	Unplanned workload leading to reactive response and delay or omission of proactive work	Complaints, added to complexities to existing work, unplanned work demands corporate or external	Delay or omission of programmed work, impact on quality of work if it is rushed or not checked. Reduction in quality of service to customers	David Butler	4	3	4	3	12	4	3	A						
	SRR-002-CD															Improved communications about role and priorities to temper expectations	31/03/20	In Progress	60%	Andrew Murdoch
	SRR-002-CD															Review with line manager over priorities (saying no or re prioritise)	31/03/20	In Progress	60%	Andrew Murdoch
	SRR-002-CD															Ensure time allowed for such work in performance agreements. Reviewed through regular 1.2.1 meetings	31/03/20	In Progress	80%	Andrew Murdoch

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Financial Services	SRR-002-FS	ICT	OCC not able to deliver the improvements to ICT systems in a timely and manageable manner; Inability to deliver ICT Systems that operate in a controlled and robust manner on a timely basis	ICT workplan not adhered to and delayed; System implementation ineffectual leading to delays and / or poor system design and implementation	Increased inefficiencies in work flow leading to increased manual working and worsening collection rates; controls around the system not robust leading to an increased level of reconciliation or data control issues Project plans overlapping so that there is excessive work for staff over a shortened time period Non-compliance with contractual agreements and non-compliance with external standards such as PCN and PCI-DSS	Nicola Regis	2	2	4	3	12	2	2	A						
	SRR-002-FS															Active attendance at project board meetings, planning ahead for projects and being aware of interdependencies	31/03/23	In Progress	50%	Nigel Kennedy
	SRR-002-FS															Involvement of key staff within Financial Services to identify any issues and feed back to the project team	31/03/23	In Progress	50%	Nigel Kennedy
	SRR-002-FS															Technical Service Development Lead, Lauren Armstrong, is assigned within Incomes Team to ensure improvements are delivered within project plan. Lauren will report progress through to Income Management Team (IMT). Once QL has settled down we will be looking at ways to utilise the system effectively. We have introduced daily snag meetings so that issues are properly recorded and escalated as required	01/01/23	Completed	100%	Phillip Mcgaskill
Housing Services	SRR-002-HC	Delivery Failure - Affordable Housing	Low delivery rate for affordable housing	Changes to Home's England funding stream for housing development. Government policy changes affecting housing tenure, rental levels, LA borrowing ability. Economic recession, leading to instability in the housing market, and falling prices which could undermine site viability. Shortage of labour and materials. Increased uncertainty in the housing market linked to unknown speed of pandemic recovery and Brexit.	Decreased ability to house applicants in greatest need, "silting up" of temporary accommodation, additional costs. Major impacts on quality of life and life chances of population.	Nerys Parry	3	3	3	4	12	3	2	A						
	SRR-002-HC															Deliver the housing delivery test action plan in Planning.	31/03/21	Completed	100%	Nerys Parry
	SRR-002-HC															Provide a clear and robust response to the governments planning changes through the consultation, changes which would significantly reduce S106 contributions in the city.	31/12/20	Completed	100%	Nerys Parry
	SRR-002-HC															Delivery of regeneration schemes, including Blackbird Leys.	31/03/23	In Progress	20%	Nerys Parry
	SRR-002-HC															Continue to take forward opportunities to purchase S106 dwellings through the HRA.	31/03/21	Completed	100%	Dave Scholes
	SRR-002-HC															Purchase of Council dwellings from Barton Park development.	31/03/25	In Progress	30%	Nerys Parry
	SRR-002-HC															Revaluate financial appraisals of development sites and make any adjustment to ensure continued viability.	31/03/24	In Progress	30%	Nerys Parry
	SRR-002-HC															Maximise access to alternative funding programmes - Homes for England, HIF and Housing Growth fund	31/03/24	In Progress	75%	Dave Scholes
	SRR-002-HC															Implement robust programme and project management arrangements for the Affordable Housing Supply programme, including client-role with respect to the Ox Place programme.	31/03/24	In Progress	75%	Dave Scholes
	SRR-002-HC															Deliver OX Place business plan to increase scale and speed of delivery.	31/03/24	Ongoing	30%	Nerys Parry
	SRR-002-HC															Continuing to work with Registered Providers to enable the delivery of more affordable housing.	31/03/24	Ongoing	75%	Dave Scholes
Corporate Property and Assets	SRR-002-RMP	Income Generation	Income Generation from Property portfolio & Town Hall due to Covid-19 backlog and market forces and cost of living issues	Portfolio is biased towards retail/food and beverage. Market currently patchy	Reduced rent leading to budget pressure	Emma Gubbins	4	4	3	4	12	2	3	A						
	SRR-002-RMP															Review of events and income generation, development of Town hall events, 1930's block	31/03/25	Ongoing	5%	Malcolm PEEK
	SRR-002-RMP															Better monitoring system in place and AMS will aid profiling . Constant review of portfolio for regen opportunites	31/03/25	Ongoing		Emma Gubbins
Planning Services	SRR-003-CD	Project Delays	Project delays (service specific)	Poor project management of projects such as LocalPlan, major Development management case, change projects	Reduced performance, missed targets, ultimately delay to delivery of needed housing on the ground.	David Butler	4	3	3	3	9	3	3	A						
	SRR-003-CD															Clarity of role of project manager in project initiation document	31/03/20	In Progress	100%	Andrew Murdoch, Rachel Williams
	SRR-003-CD															Regular reports to Board	31/03/20	In Progress	100%	Andrew Murdoch, Rachel Williams
	SRR-003-CD															Tight project management and good reporting from project manager	31/03/20	In Progress	100%	Andrew Murdoch, Rachel Williams
Corporate Property and Assets	SRR-003-CP	Income reduction due to condition of properties	Inability / delay in ;letting or increased incentives	Stock returned in poor condition , increased forfeiture	Reduced or delayed rent leading to budget pressure	Malcolm PEEK	4	2	4	4	16	2	3	R						
	SRR-003-CP															Stock condition surveys, AMS, regular and improved inspection regime, Void property process	31/03/22	Ongoing		Jonathan Wright
Financial Services	SRR-003-FI	Failure to recruit and retain key staff	Insufficient quality of applicants for vacancies, current key staff leave to better opportunities	Current pay scales not attractive, reputation of Council will not attract new recruits	Vacant posts remain vacant, and existing posts become vacant. Further pressure is put onto remaining staff to fulfil extra tasks	Nigel Kennedy	4	3	3	3	9	3	3	A						
	SRR-003-FI															Development of staff internally, providing development opportunities to existing staff, and providing suitable training to all	31/03/21	Ongoing	100%	Nigel Kennedy
	SRR-003-FI															Ensure Team Leaders and Managers communicate with staff on a regular basis in the current remote working set-up	31/03/21	Ongoing	100%	Nigel Kennedy
	SRR-003-FI															For recruitment to all vacancies, review the job content, specification and pay, exploring different markets to advertise	31/03/21	Ongoing	100%	Nigel Kennedy

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Planning Services	SRR-004-CD	External Delays	Delays to Council projects caused by outside agencies	Delays by outside agencies - County Council, Consultees, National and Regional Government, other agencies like PINS	Reduced performance, missed targets	David Butler	4	4	4	4	16	4	4	R						
	SRR-004-CD															High level intervention if necessary. Greater collabration is in place on key projects and a proactive approach to intervention/communications	31/03/20	In Progress	75%	Andrew Murdoch
	SRR-004-CD															Monitoring of applications/ processes/ programmed projects in hand and delays	31/03/20	In Progress	75%	Andrew Murdoch
Corporate Property and Assets	SRR-004-CP	Property Related Compliance Failure	Property in General fund becoming non-compliant resulting in Health & Safety failure	Lack of monitoring and management	Risk of hazard to people or property, unable to let propertiesso reduced income .	Malcolm PEEK	2	3	3	3	9	2	2	A						
	SRR-004-CP															Additional recruitment of team members and development plan in place to review all areas of building related items	31/03/25			Malcolm PEEK
	SRR-004-CP															New AMS module - ongoing review of compliance data and processes	31/03/25			Malcolm PEEK
Financial Services	SRR-004-CS	Welfare Reform	Implementation of Universal Credit roll-out and the additional effects of welfare reform and impact of changes to claimants benefit continue. Council Tax, Rents and Business Rates collection performance deteriorates	Welfare reform and changes to legislation We now know this will be fully rolled out by 2025.	Decline in service performance, overpayments occur and revenue and rent income streams are reduced.	Laura Bessell	3	2	2	1	2	1	1	G						
	SRR-004-CS															Work with other OCC teams to manage migration alongside DWP Date now given for completion is 2025	31/03/25	In Progress	80%	Laura Bessell
	SRR-004-CS															Implement Generic working across teams	31/03/25	In Progress	80%	Laura Bessell
	SRR-004-CS															Monitor and review monthly performance figures	31/03/25	Completed	95%	Laura Bessell
Financial Services	SRR-005-FI	Treasury Management	Safety of investments	Current economic climate and prolonged volatility in financial markets; banks and other investment institutions not being robust enough to survive future economic changes	Loss of principal investments placed	Bill Lewis	5	3	5	2	10	5	2	A						
	SRR-005-FI															Ensure a robust process of monitoring counterparty changes is carried out	31/03/23	Ongoing	100%	Bill Lewis
	SRR-005-FI															Ensure that the TM Strategy is robust and does not allow principal investments to be put at risk	31/03/23	Ongoing	100%	Bill Lewis
	SRR-005-FI															Financial provision set aside for movement in property fund price	31/03/23	Ongoing	100%	Bill Lewis
	SRR-005-FI															Management information provided Head of Service on a monthly basis	31/03/23	Ongoing	100%	Bill Lewis
	SRR-005-FI															The investment policy ensures all our investments have a financial limit and have a maximum investment period per counterparty	31/03/23	Ongoing	100%	Bill Lewis
Community Services	SRR-005-LP	Service standards and quality provision	Service not delivering quality services	Lack of resources and employee deployment. Fragile procedures, process and delivery mechanisms. Internal and external monitoring and auditing principles not robust	Failure to achieve industry recognised accreditation (i.e. Quest, Green Flag, ISO). Increased costs. Corporate and service objectives fail to be delivered. Reputational damage. Reduced ability to draw down external funding	David Morrell	3	3	3	2	6	3	4	G						
	SRR-005-LP															Monitor through service delivery and stakeholder meetings	31/03/17	Ongoing	100%	Hagan Lewisman
	SRR-005-LP															Timely action through systematic methodology, procedures and internal and external audits	31/03/17	Ongoing	100%	Hagan Lewisman
	SRR-005-LP															Workforce planning and employee development and training regimes	31/03/17	Ongoing	100%	Hagan Lewisman
Planning Services	SRR-006-CD	Income Targets	Non achievement of income targets	Impact of recession/Brexit/Other macro-economic issues - falling number of planning applications, visitor spend etc	Not meet budget estimates, Deficit in corporate budget. Ultimately impact on resources available to the council to provide services	David Butler	4	4	3	3	9	2	3	A						
	SRR-006-CD															Review of Building Control service over 2018/19	31/03/20	Completed	100%	David Butler
	SRR-006-CD															Promoting services, raise fees and charges, secure planning performance agreements to achieve income and meet targets	14/10/21	Ongoing	100%	David Butler
Corporate Property and Assets	SRR-006-CP	Quality of Data and Property Knowledge	Data Management processes improvement	No asset management system in place to store and analsye data.	Unable to plan or programme work in a timely fashion, delays in letting of properties and potential non-compliance. Risk of decreased insurance cover or increased premium costs	Malcolm PEEK	3	3	4	4	16	2	2	R		Implementation of Asset Management system enabling programming of works arising from Stock condition survey. Enables compliance and works programmes	31/03/25			Malcolm PEEK
	SRR-006-CP															More efficient data management	30/09/24	In Progress	60%	Jonathan Wright
Law and Governance	SRR-006-LG	Resilience of Service	Inability to effectively deliver services required by the Council to deliver and support statutory and non-statutory functions	Inability to recruit lawyers to permanent post, leaving service dependent on locum resources and therefore exceeding salary budget The majority of permanent posts have been recruited to. Further advertising of the Litigation and Planning Lawyer posts has not been successful. The Council will have to retain a locum lawyer in litigation and reconsider the recruitment strategy.	Reputational damage; adverse costs; greater reliance on external services and therefore increased costs. Ability to meet Council's own requirements prejudiced.	Emma Jackman	4	3	3	2	6	3	1	G						
	SRR-006-LG															Focused recruitment processes, reviewing posts which we struggle to recruit to and taking steps to address and targeted use of locums.	31/03/24	In Progress	70	Emma Griffiths
	SRR-006-LG															Trainee Solicitor apprentice recruited	31/03/23	Completed	100%	Emma Jackman
	SRR-006-LG															Succession plan in place to ensure continuity of service provision given potential retirements amongst senior staff;	31/03/23	Completed	80%	Emma Jackman

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	SRR-006-LG															Level of service to be provided to Council companies agreed & monitored; demand managed & workloads monitored	31/03/23	Ongoing	100%	Emma Jackman
	SRR-006-LG															Continuous professional development legal training programme maintained and team participation encouraged	31/03/23	Ongoing	100%	Emma Jackman
	SRR-006-LG															Regular team briefings held	31/03/23	Ongoing	100%	Emma Jackman
	SRR-006-LG															AEA Forum monitoring by senior colleagues around the country. Replies to queries swift. AEA consultancy arm accessible.	31/03/23	Ongoing	100%	Martin John
	SRR-006-LG															Electoral Services has good relationships with neighbouring and country wide authorities to whom they could turn for advice. Contacts and numbers are on the board in the elections office and maintained in a central record	31/03/23	Ongoing	100%	Martin John
	SRR-006-LG															Legal Hub and other collaboration arrangements maintained	31/03/23	Ongoing	100%	Emma Jackman
	SRR-006-LG															Level of service to be provided to external organisations agreed and monitored	31/03/23	Ongoing	100%	Emma Jackman
	SRR-006-LG															Written procedures, shadowing and cross-skilling in Committee Services	31/03/24	Ongoing	75%	Jonathan Malton
Planning Services	SRR-007-CD	Government legislation, Democracy and Localism Bill	Substantial changes to the planning system. Relaxation of Change of Use, Prior Approval regime extended Impact of expectations of politicians and the local community impacting on resources and priorities	Government legislation leading to need to redesign processes	Lack of capacity to meet changes coming from government, undermining of the delivery of local policy objectives (e.g. protection of key employment sites). Neighbourhood Plans put pressure on resources and/or seek to challenge City Council	David Butler	4	4	4	4	16	4	4	R						
	SRR-007-CD															Maintain responsiveness and plan for change. Make robust representations to Government where appropriate. Maintain a dialogue with groups wishing to bring forward Neighbourhood Plans.	31/03/19	Ongoing	100%	David Butler
Community Services	SRR-007-LP	Insufficient revenue and capital for each proposed development	Insufficient revenue and capital for each proposed development	Current economic climate/Comprehensive spending review	Developments do not take place	Hagan Lewisman	3	3	3	3	9	3	3	A						
	SRR-007-LP															Leisure Delivery Board Overview	22/04/21	Completed	100%	Peter Matthew
	SRR-007-LP															Solid business case developed for each development	22/04/21	Ongoing	95%	Hagan Lewisman
	SRR-007-LP															Project Board overview	22/04/21	Ongoing	100%	Hagan Lewisman
Community Services	SRR-007-PC	Income Targets	Non achievement of Town Hall income targets	Impact of economic circumstances; delays in building maintenance, major disruption to business e.g. fire, major repairs		David Hunt	4	4	1	1	1	1	1	G						
	SRR-007-PC															Complete capital investment e.g. Main Hall, toilets, kitchens	31/03/19	Completed	100%	Sue Varney
	SRR-007-PC															Contingency fund for major repairs	31/03/19	Completed	100%	Sue Varney
	SRR-007-PC															Insurance against loss of income (to be confirmed)	01/08/17	Completed	100%	Sue Varney
	SRR-007-PC															Project management approach for building projects	31/03/19	Completed	100%	Sue Varney
	SRR-007-PC															Create a draft recovery plan post Covid / future	31/03/22	Completed	Completed and budget targets have been met	David Hunt
	SRR-007-PC															Implement sales & marketing plans including on-going review of the product offered and quality of the facilities available for this	31/03/19	In Progress		Sue Varney
	SRR-007-PC															Monthly finance review and forecasting, adjust business plan accordingly	31/03/21	Completed		David Hunt
Planning Services	SRR-009-CD	Opposition	Opposition to emerging statutory plans, and to planning applications and decisions; A) vocal and organised local opposition before decision; B) opposition at Examination or committee stage; C) Legal Challenge after Adoption or planning decision	Local public, groups, organisations or political parties object to policies in emerging documents and choose to use many and all avenues to express objection, including some outside normal procedures and all drawing a lot of media attention . Or opposition to planning applications at, pre-application, after validation. Committee and post decision stages	Delay, extra costs, reputational risk, possibly amendments to policies.	David Butler	4	3	3	3	9	3	3	A						
	SRR-009-CD															Raise quality of community engagement as far as possible within available resources to flush out and address community concerns at an early stage in the process	31/03/20	In Progress	100%	David Butler
	SRR-009-CD															Communication strategy to be developed for all key planning & regulatory projects/consultations/communications particulary Local Plan. Work collabratively on objections raised & provide additional evidence.	31/12/19	In Progress	100%	David Butler
Housing Services	SRR-009-HC	Long term sustainability of HRA business plan	Changes to variable factors threatens investment and service performance and medium term financial strategy	Government legislative changes with respect to welfare reform, rent policy and sale of high value assets. Government rules on Right to Buy receipts mean money not spent in certain timeframe need to be returned to central government with interest. The Rent Cap being set at 7% has limited rental income alongside the pressure of supply, repairs & maintenance and the retrofit agenda will cause significant pressures for the HRA.	Significant reduction to rental income threatens the investment programme in existing stock and new Council housing and the level and quality of landlord services. As well as our ability to respond to retrofit agenda, new decent homes standards and any further demands from regulator.	Nerys Parry	4	3	4	2	8	4	2	A						
	SRR-009-HC															Consider recommendations from the commissioned HRA strategic review and use to inform the future HRA business plan and budget process, prioritise and plan for different key work items in coming years.	31/03/24	In Progress	15%	Nerys Parry

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	SRR-009-HC															Lobby MHCLG to help shape proposals and implementation. In particular on use of our Right to Buy receipts, and the need for more flexibility through the Covid-19 pandemic and beyond.	31/03/21	In Progress	100%	Nerys Parry
	SRR-009-HC															Lobby DLUHC to help shape proposals and implementation. In particular on use of our Right to Buy receipts, rent convergence and the need for more flexibility through current climate .	31/03/24	In Progress		Nerys Parry
	SRR-009-HC															Lobby DLUHC to help shape proposals and implementation. In particular on use of our Right to Buy receipts, rent convergence and the need for more flexibility through current climate .	31/03/24	In Progress		Nerys Parry
Community Services	SRR-010- CS	Budget and Income	Trading Income from Event hire	Changes to Broad Street, COVID-19, the cost of living impact on the events sector and targeted campaigns against event organisers	Budgeted Target not met	Paula Redway	2	4	1	3	3	1	2	G						
	SRR-010- CS															Increase publicity and soft market testing for Broad Street	31/03/25	Ongoing	30%	Paula Redway
	SRR-010- CS															Create and communicate Outdoor Venue Guide	31/12/21	Completed	100%	Paula Redway
	SRR-010- CS															Fees & charges amended as part of the budget process	31/10/21	Completed	100%	Paula Redway
	SRR-010- CS															Recruited an Events Officer	31/10/21	Completed	100%	Paula Redway
	SRR-010- CS															Implement Corporate Debt policy - not needed as the target has already been met no longer necessary	30/11/21	Completed	0%	Paula Redway
Planning Services	SRR-010-CD	New Partnership Challenges	Oxford Growth strategy, and related work including City Deal scheme implementation. Unable to secure partnership agreement in order to deliver work plan commitments with pace to work plan	Unable to reach agreement with partners, necessity to compromise away from best interests, prevarication, delay and effort in the processes	Delay, failure, less favourable out comes, more complex delivery mechanism going forward	David Butler	4	4	3	4	12	3	4	A						
	SRR-010-CD															Ensure that Oxford Growth Strategy work is supported, programmes are monitored and pace is maintained with partners and partner councils	31/03/20	In Progress	100%	David Butler
Community Services	SRR-010-LP	Breach in H&S leading to incident/ injury/ fatality/closure of building	Breach in H&S leading to incident/ injury/ fatality/ closure of leisure facility and/ or service disruption	Failure of health and safety management and monitoring	Risk of injury or death to persons. Reputational risk. Financial claims. Risk of facility closire or service disruption	David Morrell	3	3	4	3	12	4	3	A						
	SRR-010-LP															Lead Officer with experience, knowledge and understanding of compliance. Monitor through service delivery meetings. Performance and pay mechanisms for the leisure provider. Timely action through systematic methodology and procedures. Review ODS governance.	01/04/23	Ongoing	70%	Peter Matthew
Community Services	SRR-011-CS	Hinksey heated Outdoor Pool Cover	Incident, injury, vandalism cost liability and negative publicity.	Unauthorised access to the facility and a pool cover installation; Pool cover not operated by the end user as intended (i.e. leisure provider);	Risk of serious incident or injury; Cost liability to the council; Negative PR to the council; Utility and carbon savings not achieved inline with any funding agreement; Un-budgeted R&M or Lifecyle replacement costs to the council; Challenge from the leisure provider; Contract management relationship with the leisure provider.	Ian Brooke	2	4	4	3	12	3	3	A						
	SRR-011-CS															Higher security fencing in an area where there have been regular incursions	06/12/21	In Progress		David Morrell
	SRR-011-CS															Signage externally and in the pool area highlighting risks	31/12/21	In Progress		David Morrell
	SRR-011-CS															Additional lighting	31/12/21	In Progress		David Morrell
	SRR-011-CS															Positive Client / Contract relationship with the leisure provider	31/03/24	Ongoing	The Leisure Decarbonisation Project Team (LDPT) are progressing options and costs for mitigating risks. Communication is continuing with Fusion. Fusion representatives have been included in part of the mitigation conversations. The LDPT (Officer decision paper completed) have instructed the Councils contractor to progress with installation.	James Baughan
	SRR-011-CS															Client Audit inspections	31/03/24	Ongoing	Additional security fencing has been installed along the metal fence; the nursery fencing now has rollers installed. Warning signage has gone up and additional hedging will be planted in the autumn. Anti-climb paint being applied w/c 3rd June. Working with TVP and Community Safety, 'police operation in proress' signs to be displayed. Further access deterrents are being considered by the new operator and will be implemented as soon as possible in order to enable safe use of the pool cover.	James Baughan
Housing Services	SRR-011-HC	ICT re-investment projects - delivery failure	Risks relating to the delivery of ICT projects following the ICT Strategic Review, including cost over-runs; project resourcing capacity (operational and technical); delivery timetable delays; quality or specification/ procurement/ provider issues; etc.	Project over-runs or service objectives not acheieved through proposed procurement.	Delays in implementation of the Customer Portal impacting the CBL system, online housing application and the enhanced housing options along with the Verssa mobile. Additional administration requirements for operation staff whilst we await a self serve option for tenants and applicants.	Nerys Parry	3	3	3	3	9	2	3	A						

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
	SRR-011-HC															Deliver a replacement Housing System. System is live but with a number of work arounds in place and full functionality not delivered. Aiming for steady state in autumn 2021 and full functionality in May 2022.	31/05/21	Completed	100%	Bill Graves
	SRR-011-HC															Procurement of mobile data solutions completed and mobile devices rolled out across front facing teams, bespoke forms developed to enable Verssa to be utilised.	01/12/23	In Progress	Update 03/06/24 - First batch of Samsung tablets rolled out to users. Final batch with ICT for fulfillment (Planet IT configuring devices). Virgin/O2 mobile data sims due for dispatch mid June (ICT). Versaa environment in final configuration ahead of go-live. Versaa consultant appointed. First forms in various stages of development (PEEP complete, Personal FRA in test, Tenancy Update in development).	Bill Graves
	SRR-011-HC															Implement the Customer Portal and continue to develop full functionality.	31/03/24	In Progress	The Tenant Portal configuration is complete and UAT is complete. QL Board agreed to go live. Awaiting deployment in the live environment pending three actions from Aareon: Opt in/out for non-essential cookies The provision of an Accessibility Statement by Aareon Roadmap to ensure compliance with WCAG 2.2 Level AA standards which will be a requirement from October 2024 Aareon still progressing actions.	Bill Graves
	SRR-011-HC															Complete procurement of MRI (or alternative provider) and begin implementation of CBL portal, online applications and enhanced housing options	31/03/24	In Progress		Richard Wood
	SRR-011-HC															Procurement of mobile data solutions completed and mobile devices rolled out across front facing teams, bespoke forms developed to enable Verssa to be utilised.	31/03/24	In Progress	First batch of devices rolled out to Housing Needs and Landlord Services staff. Second batch (ASBIT/CRT, Property) to be requested. Delay in implementing usage caused by contractual issues with O2 being able to provide 10GB roaming sims. Expected April/May 2024. Update 03/06/24 - First batch of Samsung tablets rolled out to users. Final batch with ICT for fulfillment (Planet IT configuring devices). Virgin/O2 mobile data sims due for dispatch mid June (ICT). Versaa environment in final configuration ahead of go-live. Versaa consultant appointed. First forms in various stages of development (PEEP complete, Personal FRA in test, Tenancy Update in development).	Bill Graves
	SRR-011-HC															Implement the Customer Portal and continue to develop full functionality.	31/03/24	In Progress		Bill Graves
	SRR-011-HC															Complete procurement of MRI (or alternative provider) and begin implementation of CBL portal, online applications and enhanced housing options	31/03/24	In Progress		Bill Graves
Community Services	SRR-011-LP	Loss of key staff members	Prolonged absence or badly planned leave may result in the service area not delivering on its objectives	Staffing structure quite tight, meaning that there can be resource issues	Non delivery of service objectives	Ian Brooke	3	4	3	4	12	3	3	A						
	SRR-011-LP															Monitor through service delivery meetings	23/04/21	Ongoing	100%	Hagan Lewisman
Law and Governance	SRR-012-LG	External Legal Resources	External legal costs exceed budget	Unpredictability of costs which may arise. Due to increase demand in client departments for legal support, capacity issues continue which has an impact on ELA requirements. Inability to use usual procurement route of EM Lawshare Framework meaning using higher priced frameworks as an alternative.	Budgetary pressure	Emma Griffiths	3	4	3	3	9	3	2	A						

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	SRR-012-LG															EM Lawshare framework arrangement enables more robust budgeting	31/03/23	Ongoing	100%	Emma Jackman
	SRR-012-LG															Close liaison with internal clients to secure appropriate budget for projects requiring external legal services	31/03/23	Ongoing	100%	Emma Jackman
	SRR-012-LG															Use of external legal advisors limited & controlled (prior approval of Head of Service/Legal Services Manager required); presumption - internal legal team to be relied upon unless no expertise/resource	31/03/23	Ongoing	100%	Emma Jackman
	SRR-012-LG															Active management of budget & issues of concern flagged at budget monitoring meetings	31/03/23	Ongoing	100%	Emma Jackman
Community Services	SRR-012-LP	Insufficient resource and market demand to deliver financial plan	A stringent focus is on this work, although the macro env continues to increase the challenges. There is a risk of there not being enough resource (staff time), and/or market demand to deliver the level required	Not enough staff time / insufficient demand for additional activities	Reduced delivery of efficiencies	Ian Brooke	4	3	3	3	9	3	3	A						
	SRR-012-LP															Undertake feasibility works and monitor through SPM	23/04/21	In Progress	90%	Hagan Lewisman
Regulatory Services and Community Safety	SRR-013-ED	Public Health Protection	Threats to public health eg., from food borne communicable disease	Uncontrolled spread of diseases; illness and possible deaths; damage to Council reputation.	Failure to adequately control/respond to outbreaks.	Ian Wright	4	4	3	3	9	3	3	A						
	SRR-013-ED															Competent and experienced specialist staff; effective links with Public Health & the UKHSA; protocols for outbreak and control.	31/03/24	In Progress	90%	David Butler
Housing Services	SRR-013-HP	Property Related Health and Safety Failure	Property related health and safety failure (HRA)	Lack of statutory compliance. Potential for system failure. Particular focus on tower blocks compliance.	Occupiers put at risk. Prosecution of Oxford City Council.	Steve Stansfield	4	2	3	2	6	2	1	G						
	SRR-013-HP															Ongoing monitoring and surveillance of property to ensure compliance	#############	In Progress	50%	Malcolm PEEK
Housing Services	SRR-014-HC	Delivery Failure - Adult Homeless Pathway Transformation programme.	Risks relating to the delivery on time of the Alliance transformation programme to provide sufficient reprofiled services of good quality across the County.	Project over-runs or service objectives not achieved through proposed approach and subsequent procurement. Reduction in funding from DLUHC. High inflation increasing costs for providers causing services to be reduced.	Increased rough sleepers; more statutory homeless presentations; the need for increased City Council investment to maintain quality services, etc.	Nerys Parry	3	3	4	4	16	3	3	R						
	SRR-014-HC															Submit new funding bid to MHCLG (NSAP).	31/03/21	Completed	100%	Nerys Parry
	SRR-014-HC															Implement new funding for move-on accomodation made available through government funding schemes, SHAP & RSI.	31/03/21	In Progress	80%	Richard Wood
	SRR-014-HC															Senior officer and Member commitment to on-going joint working with the County, Districts and others around transformation programme, including future financial and commissioning arrangements, and Countywide Strategy.	31/03/24	In Progress	80%	Richard Wood
	SRR-014-HC															Work with Alliance and commissioning partners to ensure that service provision and access to accommodation is transformed in line with the countywide strategy, including moving to a housing-led and more person centred approach.	31/03/24	In Progress		Richard Wood
	SRR-014-HC															Continue to work closely with DLUHC and St Mungo's regarding future of a Somewhere safe to stay provision in Oxford	31/03/24	In Progress		Richard Wood
	SRR-014-HC															Work with Alliance and commissioning partners to ensure that service provision and access to accommodation is transformed in line with the countywide strategy, including moving to a housing-led and more person centred approach.	31/03/25	In Progress		Richard Wood
	SRR-014-HC															Continue to work closely with DLUHC and St Mungo's regarding future of a Somewhere safe to stay provision in Oxford	31/03/24	In Progress		Richard Wood
Financial Services	SRR-015-FI	Budget Management	Inability to forecast outturn effectively due to limited or incorrect information	There are significant efficiency savings and service reductions across the board as a result of budget process, and these may be difficult to deliver, or to understand if they will be delivered timely.	Increased use of balances or further reductions to be identified	Sonal Khade	2	2	2	2	4	2	2	G						
	SRR-015-FI															Regular forecast updates ensure the Council stays within budget	31/03/23	In Progress	50%	Nigel Kennedy
	SRR-015-FI															Robust challenges by MAs and BPs during the budget monitoring process	31/03/23	In Progress	50%	Nigel Kennedy
Community Services	SRR-015-LP	Safeguarding	Safeguarding vulnerable groups including children.	Poor training off and recognition of safeguarding principals. Poor monitoring and compliance regimes	Risk to Council reputation. Risk of allegation. Risk to public safety	Hagan Lewisman	4	3	4	2	8	4	2	A						
	SRR-015-LP															Staff Training	30/06/21	In Progress	95%	Hagan Lewisman
	SRR-015-LP															Lead Officer with experience, knowledge and understanding of compliance requirements.	22/04/21	Ongoing	100%	Hagan Lewisman
	SRR-015-LP															Relevant and timely processing of criminal record checks	22/04/21	Ongoing	100%	Hagan Lewisman
	SRR-015-LP															Timely action and monitoring through systematic methodology and procedures	22/04/21	Ongoing	100%	Hagan Lewisman

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Law and Governance	SRR-016-LG	ICT	Reliance on ICT and System Failures - Modgov, Iken, IDOX and eCase. Also need to move Legal to a cloud based version of IKEN so that they can be migrated to O365 without delay.	Insufficient support for critical systems and lack of timely roll out of appropriate device solution for Members	Officers and Members operating inefficiently or being frustrated in the discharge of their roles	Emma Jackman	4	4	4	3	12	3	2	A						
	SRR-016-LG															Electoral Services are developing contingence plans in the event of ICT failures	31/03/24	In Progress	80%	Martin John
	SRR-016-LG															Committee Services have contingency plans in place for ICT failures	31/03/24	Ongoing	40%	Jonathan Malton
	SRR-016-LG															Close liaison with ICT; articulation of the needs of Members; Iken upgrade implemented	31/03/23	Ongoing	100%	Emma Jackman
	SRR-016-LG															Escalation of issues as they arise using the Service Desk Portal	31/03/23	Ongoing	100%	Emma Jackman
	SRR-016-LG															Moving to cloud based solutions for each of the ICT systems – Elections and Info Governance done, IKEN and Mod.gov to be progressed	31/03/23	Ongoing	50%	Emma Jackman
	SRR-016-LG															Regular training and user groups in respect of the systems	31/03/23	Ongoing	100%	Emma Griffiths, Jonathan Malton, Martin John
Financial Services	SRR-017-FI	Corporate Fraud	Suppliers set up on payment system that are not genuine or requests to change bank account details that are not genuine	Third parties attempt to defraud the council	Payments being misappropriated, loss of public monies	Annette Osborne	3	3	3	3	9	3	2	A						
	SRR-017-FI															All new suppliers are fully checked and vetted	31/03/21	Ongoing	100%	Annette Osborne
	SRR-017-FI															Ensure any request to change bank details is checked by two individuals	31/03/21	Ongoing	100%	Annette Osborne
	SRR-017-FI															Monthly exception reporting of any changes made	31/08/18	Closed	100%	Annette Osborne
Law and Governance	SRR-017-LG	Legal Income	Income target not achieved	Failure to secure external work	Budgetary Pressure	Emma Jackman	3	3	3	3	9	3	2	A						
	SRR-017-LG															Regular contact with existing clients maintained to ensure understanding of service requirements. New clients sought. Team encouraged to take on external work as it arises	31/03/24	Ongoing	60%	Emma Griffiths
	SRR-017-LG															Provision of responsive service that meets clients' needs. Client satisfaction feedback sought and acted upon	31/03/24	In Progress	80%	Emma Griffiths
	SRR-017-LG															Effective arrangements in place to monitor workloads	31/03/24	In Progress	85%	Emma Jackman
	SRR-017-LG															Active management of budget & issues of concern flagged at budget monitoring meetings	31/03/23	Ongoing	100%	Emma Jackman
	SRR-017-LG															Keep fees and charges under review to ensure competitive but also cost recovery – annually	31/03/23	Completed	75%	Emma Jackman
Financial Services	SRR-018-FS	Management effectiveness and employee ability to deliver services	Excessive pressure placed on staff and managers	Increased workloads and increased volumes of emails and online meetings in addition to increasing demands arising from the "day job"	Staff burnout; increased incidence of stress; lack of capacity to deliver work demands	Nigel Kennedy	4	4	4	4	16	3	3	R						
	SRR-018-FS															Manage corporate expectation of timescales and delivery	31/03/21	Ongoing	60%	Nigel Kennedy
	SRR-018-FS															Prioritise and manage performance and workloads to ensure that the work is manageable and identify early problems	31/03/21	Ongoing	60%	Nigel Kennedy
	SRR-018-FS															Staff away day sessions and staff interaction	31/03/21	Ongoing	50%	Nigel Kennedy
Law and Governance	SRR-018-LG	Complaints Handling	Failure of corporate complaints process resulting in Ombudsman intervention	Reliance on limited number of officers	Reputational risk. Additional complaints and/or ombudsmen intervention.	Emma Jackman	3	4	3	4	12	2	1	A						
	SRR-018-LG															Alternative officers identified by Chief Executive; Access Head of Law and Governance to complaint records possible via M drive.	31/03/23	Completed	100%	Alice Courtney
Financial Services	SRR-019-FS	Health & Safety	Staff are subject to volatile situations in the course of their duties and possible harm	Robust & challenging conversations held with subjects of investigation during interviews and visits leading to escalation tension and possible physical assault.	Staff subject to harm and subsequent short or long-term sickness, reduced resources.	Scott Warner	1	1	2	2	4	2	2	G						
	SRR-019-FS															All staff trained in conflict resolution & comply with team processes on ensuring personal safety, including use of personal attack alarms, smartphone location app, lone worker devices, providing whereabouts information in advance	31/03/25	In Progress	16.00%	Scott Warner
Community Services	SRR-020-CS	Community Cohesion Erodes	The risk that social and community cohesion will be negatively affected, detracting from our aims to encourage strong and active communities.	Britain's exit from the EU, shifts in national politics, and subsequent shifts in society's perceptions.	1.Uncertainty and instability in political climate leads to social and political polarisation - this in turn could lead to political fallout/shifts in management and risk of the council developing a bad reputation 2.Political instability means social instability / unrest, leading to higher rates of hate crime. Deepening cleavages in society divides communities, with settled communities feeling neglected by local authorities in favour of new/emerging communities - diversity is seen as a threat for some. 3. Social unrest can have negative effects on health, which carries risk of widening existing health inequalities across the city.	Ian Brooke	3	5	3	3	9	3	3	A						

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
	SRR-020-CS															Encourage dialogue between communities (existing and new / emerging) through development of existing and potential community and health & wellbeing partnerships with clear area priorities. Re-energise and maintain clear communication and community / stakeholder engagement strategies. Consider how strategy matches public perceptions / political agenda and refresh council values to reflect these.	29/03/25	In Progress	60%	Peter Matthew
	SRR-020-CS															This is a central theme to the Thriving Communities Strategy that has been agreed by Council in January 2023.	06/04/23	In Progress	70%	Peter Matthew
Financial Services	SRR-020-FS	Budget and Income	Failure to deliver profiled trading income due to external factors	Reduced appetites for external clients and partners to spend on counter-fraud services due to cost of living crisis, politics or competing priorities	Trading income targets not achieved, medium term financial plan compromised, budgetary overspend.	Scott Warner	1	1	2	1	2	1	1	G						
	SRR-020-FS															Mitigated through enhanced business development activity, exhibiting at relevant conferences and delivery of the Oxford Annual Conference in the Town Hall. Business Plan and Marketing Strategy in place.	31/03/25	In Progress	16.00%	Scott Warner
	SRR-020-LG															Inability to recruit lawyers to permanent posts, leaving us dependent on locum resources and therefore exceeding salary budget.	01/04/23	In Progress	40%	Marcia Eccleston
Financial Services	SRR-021-FS	Performance	Failure to achieve service plan targets and objectives due to unplanned staff absence or turnover including sickness	Some fixed term contracts in the team increase risk of staff looking to alternative roles with other organisations.	Targets not achieved, trading income compromised, inability to service external contractual commitments	Scott Warner	1	1	2	2	4	2	1	G						
	SRR-021-FS															Resilience contract in place with Reigate and Banstead Council for assistance when needed. Use of master vend recruitment agency where required.	31/03/24	In Progress	16.00%	Scott Warner
Law and Governance	SRR-022-LG	Budgetary issue	Increase in the cost of postage causing budget pressures	The rise in the cost of postage has increased in recent years (with another in-year rise of 15% due)	Pressure on budgets beyond what is acceptable	Martin John	3	3	3	3	9	3	1	A						
	SRR-022-LG															A bid will be submitted to the Council to increase the postal element of the electoral services budgets (both elections and elec reg)	29/02/24	In Progress		Martin John
Law and Governance	SRR-023-LG	Voter ID provisions	Issues around the introduction of voter ID measures, due in Oxford in May 2024 (or any preceding by-elecrtions)	The provisions within the Elections Act 2022 mean that the Council's RO has to put in place systems to allow the production of ID in order for an elector to vote at a polling station.	Potential issues with ID, training staff, getting the message out to electors about the new measures and the availability of VACs if they have no valid ID	Caroline Green	4	4	4	3	12	4	2	A						
	SRR-023-LG															Project Group formed., inc the CX/RO, Elections Team and Comms. Elections Team worked at other Oxon districts in May 23, already sent leaflet with CCA/CCBs, engagement plan in development.	31/05/24	In Progress		Martin John
Law and Governance	SRR-024-LG	FOIA and DPA compliance	Failure to comply with statutory deadlines in terms of information Requests and Data Subject Access Requests. Failure to properly manage personal data.	Failure of other council departments and officers to contribute and approve in timescales required	Reputation risk, ICO action could result.	Emma Jackman	3	3	3	3	9	3	3	A						
	SRR-024-LG															Set up the new management system for information governance to ensure reminders, prompts, and communications managed with internal teams	31/03/24	In Progress		Emma Griffiths
	SRR-024-LG															Corporate training (compulsory) to be pushed to ensure that the council has maximum take up	31/03/24	In Progress		Emma Griffiths
	SRR-024-LG															Undertake departmental audits of data retention and tie in with migration to One Drive and SharePoint	31/03/24	In Progress		Emma Griffiths
	SRR-024-LG															Review retention policies and processes going forward to ensure future management of information is properly undertaken	01/10/24	In Progress		Emma Griffiths
Law and Governance	SRR-025-LG	Data Protection	Data Protection Breach and Non-Compliance with Data Protection Law	Failure of the organisation to adhere to data protection law would cause issues for the team in terms of capacity and work implications	Increased workload on a small team. Organisation could suffer reputational damage and/or have fines levied against them by ICO. Reputational risk for Service & Council Financial penalties for Council & employees. Potential litigation against Council with damages/adverse costs	Emma Jackman	4	3	4	3	12	3	3	A						
	SRR-025-LG															GDPR Action Plan Review - What next	31/10/22	In Progress	60%	Emma Jackman
	SRR-025-LG															Manage Actions of Law and Governance Service Action Plan on an ongoing basis. Reviewed annually with the Service Action Plan	31/03/24	Ongoing	70%	Emma Jackman
	SRR-025-LG															Prepare guidance; policies and procedures	31/03/22	In Progress	60%	Emma Jackman
	SRR-025-LG															Provide data protection legal support as required	31/03/23	In Progress	60%	Emma Jackman
	SRR-025-LG															Ensure L&G Service complies with corporate policies and guidelines on data protection and ICT security	31/03/23	Ongoing	100%	Emma Jackman
	SRR-025-LG															Meet corporate training requirements	24/03/22	In Progress	10%	Emma Jackman
	SRR-025-LG															Properly respond to data subject access requests	31/03/22	In Progress	80%	Emma Jackman
Community Services	SRR-028-PCC	Sponsorship	Failure to achieve sponsorship income targets	Business climate.	Difficult to sustain city events and cultural activity on an annual basis.	Paula Redway	4	2	2	2	4	1	2	G						Peter Matthew
	SRR-028-PCC															£4K advertising secured for May Morning 2024 - will try to develop the relationship with Landsec and Red Bull to increase for 2025. Development Board seeking sponsorship for MOX.	31/03/25	Ongoing	25%	Paula Redway
	SRR-028-PCC															All members of the team engage in sponsorship - £4K has been raised recently for the Festive lighting in Gloucester Green over a 3 year period.	31/03/21	Completed	100%	Paula Redway

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	SRR-028-PCC															Target met for this year	31/03/21	Completed	100%	Paula Redway
Financial Services	SRR-034-BIT	Procurement	Risk of challenge	Failure to follow best practice	Reputation of Council. Financial penalty. Poor decision making and financial loss due to potentially awarding a contract to the wrong supplier. Potential delays in achieving organisational objectives as a result of challenge and if decision set aside	Annette Osborne	3	3	4	4	16	3	3	R						
	SRR-034-BIT															Clear and unambiguous best practice guidance and templates readily available, providing an advisory service for procurements below £100k.	31/03/21	Ongoing	100%	Annette Osborne
	SRR-034-BIT															Development and monitoring of a forward plan to identify potential high risk areas (early intervention)	31/03/21	Ongoing	100%	Annette Osborne
	SRR-034-BIT															Evaluation panels include a cross selection of officers and professional staff, proportionate to the value and risk of the contract being tendered	31/03/21	Ongoing	100%	Annette Osborne
	SRR-034-BIT															Providing up to date and relevant training to commissioners	31/08/18	Ongoing	100%	Annette Osborne
	SRR-034-BIT															Regular monitoring of spend and contracts that need to be re tendered and are not allowed to be rolled on	31/03/21	Ongoing	100%	Annette Osborne
Business Improvement	SRR-039-BIT	Corporate Management	Managers not equipped to meet the changing needs of the organisation	*Development of Fit for the Future Programme, gives new accountabilities and responsibilities for Leaders*	*If not addressed service improvements and efficiencies not delivered*	Helen Bishop	3	2	3	3	9	2	2	A						
	SRR-039-BIT															HR Support & Business Partners review processes to support organisation and deliver revised service supported by SLA	31/03/24	In Progress	80%	Helen Bishop
	SRR-039-BIT															Leadership development programme	31/07/23	Completed	90%	Gail Malkin
	SRR-039-BIT															Review key policies and deliver relevant training	31/03/24	In Progress		Gail Malkin
Business Improvement	SRR-044-BI	Budget pressures	Budget pressures in Customer Services, including Customer Contact and Corporate Support teams	Increased workload Improvements not delivered to improve services and reduce resource requirement Insufficient funding for workforce	Service savings not acheived	Helen Bishop	3	3	3	3	9	2	2	A						
	SRR-044-BI															Tight establishment control in conjunction with Finance	31/03/24	In Progress	60%	Helen Bishop
	SRR-044-BI															Corporate governance of CEX programme to include regular monitoring and escalation where appropriate	31/03/24	In Progress		Helen Bishop
Community Services	SRR-CoS001	Decarbonisation Programme - Impact to leisure operator & service provision	Impact to leisure operator & service provision from the programme of works for the decarbonisation of council community assets	Full or partial facility closures to deliver the decarbonisation and enabling programme of works, within the PSDA (Salix) timelines.	Impact on the councils MTFP; Compensation claim from the leisure operator; Reputational risk to the council; interim reduction in wellbeing & resilience opportunities for our communities and residents.	David Morrell	5	5	1	2	2	1	1	G						
	SRR-CoS001															Asbestos in the Ferry pool plant & boiler area	30/08/21	Completed	100%	Peter Matthew
	SRR-CoS001															Additional money in capital budget to cover if required		Completed	100%	Peter Matthew
	SRR-CoS001															Delivery timelines		Completed	100%	Peter Matthew
	SRR-CoS001															Desktop feasibility, work with consultants and dialogue with Salix Finance & the Leisure Provider		Completed	100%	Peter Matthew
	SRR-CoS001															Contracutal poistion and liability between Landlord & Tenants		Completed	100%	Peter Matthew
	SRR-CoS001															System valididation of M&E equipment		Completed	100%	Peter Matthew
Regeneration and Economy	SRR-001-RE	Staff Recruitment	Difficulty in recruiting on proposed terms and conditions - often FTC roles in the service.	Terms and conditions of employment are not sufficiently attractive to attract and retain staff	Required skills and capacity are not available to deliver required work programmes or staff turnover results in the loss of skills from the team.	Carolyn Ploszynski	2	3	2	2	4	2	3	G						
	SRR-001-RE															Identifying project resource needs in early stages to identify resource needs and commence recruitment early before projects or strategies are committed or pausing projects while resource is secured.	29/03/25	Ongoing	90%	Carolyn Ploszynski
Regeneration and Economy	SRR-002-RE	Managing staff capacity	Little capacity in team to allow cover for other team members if required.	Internal and external projects and programme are running to very similar timescales across economic development, City Centre, Green Transport, Housing Deliery and Regeneration.	Staff resource and work needs to be carefully prioritised to handle demand. Some programmes are outside our control particularly in Green Transport and Economic Development. Difficultly to provide project cover if regeneration manager or housing supply officer is off work or leaves at short notice.	Carolyn Ploszynski	2	4	3	3	9	3	3	A						
	SRR-002-RE															Teams to implement team work plans or programme of projects and make sure it is updated and discussed at team meetings so service managers an monitor pressure points	31/03/25	In Progress	80%	Carolyn Ploszynski

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	SRR-002-RE															Ensure all staff are using using OneDrive or sharepoint for file storage and the file structure agreed for the team	31/03/25	Ongoing	100%	Carolyn Ploszynski
	SRR-002-RE															Maintain links with wider services on staffing demand issues, utilise external funds, and recruitment agencies where needed	31/03/25	Ongoing	80%	Carolyn Ploszynski
	SRR-002-RE															Ensure all project managers are keeping a risk and issues log up to date and this is reported to development board	31/03/25	In Progress	80%	Jenny Barker
Regeneration and Economy	SRR-003-RE	Good governance	Development board and associated groups within the governance process not utilised effectively as it could be across the council.	Lack of knowledge of how and when to utilise development review group and development board.	Board is reactive or not utilised leading to project problems.	Carolyn Ploszynski	2	3	2	3	6	2	3	G						
	SRR-003-RE															Project management training for project managers to be established and run form PMO. Training to outline the project process and how and when to use development board and development review group	31/03/25	In Progress	80%	Jenny Barker
	SRR-003-RE															Keep guidance on intranet regarding development review group and development board	31/03/25	In Progress	80%	Jenny Barker
	SRR-003-RE															Advertise the development board review group to all project managers across the organisation	31/03/25	Ongoing	80%	Jenny Barker
	SRR-003-RE															Ensure consistent and appropriate personnel in PMO to enable the development process to be embedded across the organisation	31/03/25	Ongoing	80%	Jenny Barker
Regeneration and Economy	SRR-004-RE	Health & Safety	Poor health and safety compliance due to inconsistent levels of experience and training.	Inconsistent levels of experience and training in project managers. Lack of corporate resource and training in H&S protocols.	Health and safety incidents and non compliance during projects which may cause significant project delays, fines or legal action and more widely causes risk to staff.	Carolyn Ploszynski	3	3	3	3	9	2	2	A						
	SRR-004-RE															Agree with Health and Safety Team in commercial property the minimum health and safety training standard for project managers and implement and then maintain	31/03/25	Ongoing	95%	Jenny Barker
	SRR-004-RE															Update and implement risk assessments for service teams	30/09/25	In Progress	50%	Carolyn Ploszynski
Regeneration and Economy	SRR-005-RE	Support Team Capacity	Lack of specialist advice or delays to projects caused by support team capacity	Commitments to projects and resourcing of support services (procurement, legal, finance, communities, planning) have not been considered in tandem and therefore resourcing in support areas cannot meet requirements of capital projects	Project delays and potentially inaccurate information reported through governance process through lack of specialist advice	Carolyn Ploszynski	2	3	3	3	9	3	3	A						
	SRR-005-RE															Raise awareness with the support services on requirements during projects	31/03/25	Ongoing	80%	Jenny Barker
	SRR-005-RE															Ensure support services are liaised with at stage one in the project and that support requirements are discussed and agreed	31/03/25	Ongoing	80%	Jenny Barker
Regeneration and Economy	SRR-006-RE	Staff Budget	Lack of budget to maintain staffing levels across service. Regen team due to failure to capitalise on the regeneration managers time and lack of funding to maintain current levels for city centre management and economic development teams	Staff budget relies capitalising time and external funding sources	Not being able to maintain staffing level of teams which would mean reduced resource to bring forward projects and programmes and loss of good staff that have often been difficult to recruit	Carolyn Ploszynski	3	3	2	2	4	2	2	G						
	SRR-006-RE															Proactively review funding opportunities to sustain staff levels	31/03/25	Ongoing	80%	Carolyn Ploszynski
	SRR-006-RE															If funding lost look at whether other teams in service or wider require the skills of affected staff whilst funding is secured.	31/03/25	Ongoing	80%	Ted Maxwell
	SRR-006-RE															Ensure that Project Managers time is built into the Capital budgets on future projects	31/03/25	Ongoing	80%	Jenny Barker
Regeneration and Economy	SRR-007-RE	Capital project delays	Significant delays of capital projects	Unforeseen circumstances e.g. planning risks, external factors, competing asks on resources, contractor insolvency or supply chain issues	Reduced performance and missed targets on capital projects which affect overall expenditure, MTFP spend and grant stipulations	Carolyn Ploszynski	2	3	4	4	16	4	4	R						
	SRR-007-RE															Each project to follow established governance process including those relating to managing risks and issues with escalation to the responsible sponsor of the project or programme.	31/03/25	Ongoing	80%	Jenny Barker
	SRR-007-RE															Ensure the programme of work of each project is fully scoped and thorough feasibility is conducted with appropriately qualified professional teams	31/03/25	Ongoing	80%	Jenny Barker

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	SRR-007-RE															Good project management with all risks managed and mitigated suitably. Ensure good reporting is conducted by project managers, escalating issues to development board	31/03/25	Ongoing	80%	Jenny Barker
	SRR-007-RE															Undertake financial checks on contractors as part of procurement.	31/03/25	Ongoing	80%	Jenny Barker
	SRR-007-RE															Internal meetings e.g. Project Boards and Development Board including its review groups to discuss strategic programme issues and identify actions to unblock engaging with relevant stakeholders where necessary.	31/03/25	Ongoing	80%	Jenny Barker
	SRR-007-RE															Undertake consultation internal and external on projects including with members	31/03/25	Ongoing	80%	Jenny Barker
Regeneration and Economy	SRR-008-RE	Housing supply funding	Reduction in funding available impacting housing delivery targets	Limits to HRA borrowing capacity/ Change to HRA Business Plan, Borrowing cost rises making schemes unviable, Lack of Homes England Funding rounds, Poor outcome from RSH inspection rates (RP) landlord service any of the compliance criteria/ Annual HE Investment Partner compliance return not considered satisfactory, loss of awarded funding due to not meeting grant terms	Reduced delivery results in increasing further the backlog of housing need if we do not secure addiitonal affordable housing stock and risk of grant incuding RRTBRs being returned with punitive interest	Dave Scholes	3	3	3	3	9	2	2	A						
	SRR-008-RE															Ensure appropriate resource from across the council is supporting the housing delivery programme (see support services risk)	31/03/25	Ongoing	80%	Dave Scholes
	SRR-008-RE															Prioritise funding across the programme to maaged risk base don funding sources	31/03/25	Ongoing	80%	Dave Scholes
	SRR-008-RE															Work closely with finance on the programme budgets to minimise risk of loss of funding	31/03/25	Ongoing	80%	Dave Scholes
	SRR-008-RE															Work closely with Housing on HRA Business Plan review and other factors that may affect ability to ecure funding	31/03/25	Ongoing	80%	Dave Scholes
	SRR-008-RE															Maintain regular liasion and relationships with key contacts at Homes England.	31/03/25	Ongoing	80%	Dave Scholes
	SRR-008-RE															Maintain regular liasion with RPs to ensure enabling opportunities are maximised.	31/03/25	Ongoing	80%	Dave Scholes
	SRR-008-RE															HRG and OXPLace Clienting meetings to ensure programme risks affecting funding closely monitored and managed.	31/03/25	Ongoing	80%	Dave Scholes
Regeneration and Economy	SRR-009-RE	Housing project delays	Programme slippage puts housing delivery targets at risk	Issues could be wide ranging for example risks relating to meeting planning policies, SSEN grid capacity to 2028/ 2032; and also water and sewage capacity concerns, site specific issues	Either projects are lost from programme or are delayed which adds further cost risk or funding is lost as grant terms not met risk of needing to return Right to Buy receipts if not spent with punitive interest	Dave Scholes	3	3	3	3	9	2	2	A						
	SRR-009-RE															Improve processes with OXPLace to streamline and give more certainty - Collaboration Agreement	31/03/25	Ongoing	80%	Dave Scholes
	SRR-009-RE															Each project to follow established governance process including those relating to managing risks and issues with escalation to the responsible sponsor of the project or programme.	31/03/25	Ongoing	80%	Dave Scholes
	SRR-009-RE															Ensure the programme of work of each project is fully scoped and thorough feasibility is conducted	31/03/25	Ongoing	80%	Dave Scholes
	SRR-009-RE															Good project management with all risks managed and mitigated suitably. Ensure good reporting is conducted by project managers, escalating issues to development board	31/03/25	Ongoing	80%	Dave Scholes
	SRR-009-RE															Ensure the programme of work of each project is fully scoped and thorough feasibility is conducted with appropriately qualified professional teams	31/03/25	Ongoing	80%	Dave Scholes
	SRR-009-RE															Good project management with all risks managed and mitigated suitably. Ensure good reporting is conducted by project managers, escalating issues to development board	31/03/25	Ongoing	80%	Dave Scholes
	SRR-009-RE															Ensure financial checks on contractors as part of procurement	31/03/25	Ongoing	80%	Dave Scholes
	SRR-009-RE															Ensure that client riquirements re. consultation with council and external stakeholders is happening on projects including with relevant members	31/03/25	Ongoing	80%	Dave Scholes
	SRR-009-RE															Internal meetings e.g.OXPLace Programme meetings, OXPlace Client Meetings, Development Board and its review groups to discuss strategic programme issues and identify actions to unblock engaging with relevant stakeholders where necessary.	31/03/25	Ongoing	80%	Dave Scholes
Regeneration and Economy	SRR-010-RE	Lack of key partner engagement	Lack of engagement from partners to deliver our priorities in Economic Development and City Centre	Third party decision making or capacity issues result in lack of support financially or in kind for kety intiiatives/projects	Unable to deliver on strategy actions or priorities or fund associated projects/staff or creates unplanned financial pressure	Ted Maxwell	3	3	3	3	9	2	2	A						
	SRR-010-RE															Ensure formal established partnership forums e.g. Economic Growth Steering Board and City Centre Delivery Board with key stakeholders established and regular horizon scanning	31/03/25	Ongoing	80%	Ted Maxwell
	SRR-010-RE															Regular more informal engagement with key local and national bodies to maintain relationships and horizon scan	31/03/25	Ongoing	80%	Ted Maxwell
Regeneration and Economy	SRR-011-RE	Resource pressure from partners or stakeholders	Key Stakehodlers or partners' projects and prioties create council resource implications	Third party decision making result in pressure for officer or member support financially or in kind for their intiiatives/projects	Unable to resource either the partner priority or our own priorities or creates unplanned financial pressure	Ted Maxwell	3	3	3	3	9	2	2	A						
	SRR-011-RE															Ensure formal established partnership forums e.g. Economic Growth Steering Board and City Centre Delivery Board with key stakeholders established and regular horizon scanning	31/03/25	Ongoing	80%	Ted Maxwell
	SRR-011-RE															Regular more informal engagement with key local and national bodies to maintain relationships and horizon scan	31/03/25	Ongoing	80%	Ted Maxwell
Corporate Property and	SRR-014-CP	Investment into stock and existing properties	Under investment or lack of funding to invest into properties to maintain condition	Budgets not sufficent to match property needs	Properties become poor condition to let, reduction in income and potential non-compliant or dangerous.	Malcolm PEEK	3	4	3	4	12	2	2	A		Understanding of stick condition , developing robust programmes of work to secure budgets are adequate				
Corporate Property and	SRR-015-CP	Capital Receipts	Inability to reac capital receipts budget	Market forces, dependant on engagement of 3rd parties.Selling from investment portfolio reduction in income	Reduced capital causes increased borrowing or reduction in capital programme	Emma Gubbins	3	3	3	3	9	2	2	A		Constant review of lease re-gear opportunites				Alex Miller

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Housing Services	CRR-015b	Failure in the Delivery of the HRA Capital Investment Programmes	Failure in the delivery of the HRA Capital Investment Programmes.	Increasing interest rates and below inflation rent rises, alongside lots of competing demands, are significant risks	Overspend due to increase prices or the need to retender for further contractors to complete the work.	Nerys Parry	4	3	3	3	9	3	2	A						
Corporate Strategy	SRR-001-ACE	Partnership working	Devolution governance debate disrupts partnership work	County and Districts pursuing different options for Unitary Government.	Negative impacts on services and projects delivered in partnership with County and partners.	Mish Tullar	4	4	4	2	8	4	1	A						
Corporate Property and Assets	SRR-001-CA	Staff recruitment and retention .	Inability to recruit and/or retain staff on proposed terms and condition in Property Services(particularly in respect of HRA and compliance).	Terms and conditions of employment are not sufficiently attractive to attract permanent staff.Most other Council's trying to attract similar staff from a small pool of available candidates	Required skills and capacity are not available to deliver required work programmes.	Malcolm PEEK	3	3	4	5	20	2	3	R						
Planning Services	SRR-001-CD	Service Failure	Major service failure due to significant loss of ICT, staff etc	Major systems failure - major health pandemic etc	Reduction in staff or premises availability means a reduced service to customers and or a backlog of work to be cleared.	David Butler	4	3	3	3	9	3	3	A						
Regulatory Services and Community Safety	SRR-001-ED	Regulation of the Private Rented Sector	Opportunity to embed HMO licensing across the City and to regulate the private rented sector	Systems failure/ poor delivery of service; inadequate engagement; non-compliance with regulation/ legislation	Damage to Council reputation and potentially finances; risks to occupiers. neighbours	Ian Wright	3	4	2	2	4	1	1	G						
Financial Services	SRR-001-FS	Reputation Management	Failure to deliver an efficient and timely year end process for annual Council Tax and NDR bills, Rents, Garage and leaseholder statements	Lack of resources (staff/finance) Upgrades of software not carried out Single points of failure CTR will be administered through Revenues not Benefits Knowledge of requirements Ability to design templates Legislative requirements not addressed	The biggest risk to the Council is reputational. If the bills and notices are not delivered on time the Council cannot collect income due to it and would suffer reputational damage as a consequence. This risk is low until the process starts again in October	Laura Bessell	3	3	1	1	1	1	1	G						
Housing Services	SRR-001-HC	Increased Homelessness Costs	Increased costs of provision of temporary accommodation and rent top-up payments. Reduced access to the private rented sector.	Changes to Housing Benefit and Local Housing Allowance regulations, economic climate leading to more severe problems for the customer base. Impacts of the cost of living crisis is likely to see an increase in individuals seeking homelessness assistance. Increased use of B&B accommodation	Additional cost, less effective homelessness prevention work, higher homelessness acceptances	Nerys Parry	4	4	5	5	25	4	4	R						
Planning Services	SRR-002-CD	Unplanned Workload	Unplanned workload leading to reactive response and delay or omission of proactive work	Complaints, added to complexities into existing work, unplanned work demands corporate or external	Delay or omission of programmed work, impact on quality of work if it is rushed or not checked. Reduction in quality of service to customers	David Butler	4	3	4	3	12	4	3	A						
Financial Services	SRR-002-FS	ICT	OCC not able to deliver the improvements to ICT systems in a timely and manageable manner; Inability to deliver ICT Systems that operate in a controlled and robust manner on a timely basis	ICT workplan not adhered to and delayed; System implementation ineffectual leading to delays and / or poor system design and implementation	Increased inefficiencies in work flow leading to increased manual working and worsening collection rates; controls around the system not robust leading to an increased level of reconciliation or data control issues Project plans overlapping so that there is excessive work for staff over a shortened time period Non-compliance with contractual agreements and non-compliance with external standards such as PCN and PCI-DSS	Nicola Regis	2	2	4	3	12	2	2	A						
Housing Services	SRR-002-HC	Delivery Failure - Affordable Housing	Low delivery rate for affordable housing	Changes to Home's England funding stream for housing development. Government policy changes affecting housing tenure, rental levels, LA borrowing ability. Economic recession, leading to instability in the housing market, and falling prices which could undermine site viability. Shortage of labour and materials linked to unknown speed of the housing market linked to unknown speed of pandemic recovery and Brexit.	Decreased ability to house applicants in greatest need, "silting up" of temporary accommodation, additional costs. Major impacts on quality of life and life chances of population.	Nerys Parry	3	3	3	4	12	3	2	A						
Corporate Property and Assets	SRR-002-RMP	Income Generation	Income Generation from Property portfolio & Town Hall due to Covid-19 backlog and market forces and cost of living issues	Portfolio is biased towards retail/food and beverage. Market currently patchy	Reduced rent leading to budget pressure	Emma Gubbins	4	4	3	4	12	2	3	A						
Planning Services	SRR-003-CD	Project Delays	Project delays (service specific)	Poor project management of projects such as LocalPlan, major Development management case, change projects	Reduced performance, missed targets, ultimately delay to delivery of needed housing on the ground.	David Butler	4	3	3	3	9	3	3	A						
Corporate Property and Assets	SRR-003-CP	Income reduction due to condition of properties	Inability / delay in ;letting or increased incentives	Stock returned in poor condition , increased forfeiture	Reduced or delayed rent leading to budget pressure	Malcolm PEEK	4	2	4	4	16	2	3	R						
Financial Services	SRR-003-FI	Failure to recruit and retain key staff	Insufficient quality of applicants for vacancies, current key staff leave to better opportunities	Current pay scales not attractive, reputation of Council will not attract new recruits	Vacant posts remain vacant, and existing posts become vacant. Further pressure is put onto remaining staff to fulfil extra tasks	Nigel Kennedy	4	3	3	3	9	3	3	A						
Planning Services	SRR-004-CD	External Delays	Delays to Council projects caused by outside agencies	Delays by outside agencies - County Council, Consultees, National and Regional Government, other agencies like PINS	Reduced performance, missed targets	David Butler	4	4	4	4	16	4	4	R						
Corporate Property and Assets	SRR-004-CP	Property Related Compliance Failure	Property in General fund becoming non-compliant resulting in Health & Safety failure	Lack of monitoring and management	Risk of hazard to people or property, unable to let propertiesso reduced income .	Malcolm PEEK	2	3	3	3	9	2	2	A						
Financial Services	SRR-004-CS	Welfare Reform	Implementation of Universal Credit roll-out and the additional effects of welfare reform and impact of changes to claimants benefit continue. Council Tax, Rents and Business Rates collection performance deteriorates	Welfare reform and changes to legislation We now know this will be fully rolled out by 2025.	Decline in service performance, overpayments occur and revenue and rent income streams are reduced.	Laura Bessell	3	2	2	1	2	1	1	G						
Financial Services	SRR-005-FI	Treasury Management	Safety of investments	Current economic climate and prolonged volatility in financial markets; banks and other investment institutions not being robust enough to survive future economic changes	Loss of principal investments placed	Bill Lewis	5	3	5	2	10	5	2	A						
Community Services	SRR-005-LP	Service standards and quality provision	Service not delivering quality services	Lack of resources and employee deployment. Fragile procedures, process and delivery mechanisms. Internal and external monitoring and auditing principles not robust	Failure to achieve industry recognised accreditation (i.e. Quest, Green Flag, ISO). Increased costs. Corporate and service objectives fail to be delivered. Reputational damage. Reduced ability to draw down external funding	David Morrell	3	3	3	2	6	3	4	G						
Planning Services	SRR-006-CD	Income Targets	Non achievement of income targets	Impact of recession/Brexit/Other macro-economic issues - falling number of planning applications, visitor spend etc	Not meet budget estimates, Deficit in corporate budget. Ultimately impact on resources available to the council to provide services	David Butler	4	4	3	3	9	2	3	A						
Corporate Property and Assets	SRR-006-CP	Quality of Data and Property Knowledge improvement	Data Management processes	No asset management system in place to store and analsye data.	Unable to plan or programme work in a timely fashion, delays in letting of properties and potential non-compliance. Risk of decreased insurance cover or increased premium costs	Malcolm PEEK	3	3	4	4	16	2	2	R		Implementation of Asset Management system enabling programming of works arising from Stock condition survey. Enables compliance and works programmes	31/03/25			Malcolm PEEK

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Law and Governance	SRR-006-LG	Resilience of Service	Inability to effectively deliver services required by the Council to deliver and support statutory and non-statutory functions	Inability to recruit lawyers to permanent post, leaving service dependent on locum resources and therefore exceeding salary budget. The majority of permanent posts have been recruited to. Further advertising of the Litigation and Planning Lawyer posts has not been successful. The Council will have to retain a locum lawyer in litigation and reconsider the recruitment strategy.	Reputational damage; adverse costs; greater reliance on external services and therefore increased costs. Ability to meet Council's own requirements prejudiced.	Emma Jackman	4	3	3	2	6	3	1	G						
Planning Services	SRR-007-CD	Government legislation, Democracy and Localism Bill	Substantial changes to the planning system. Relaxation of Change of Use, Prior Approval regime extended Impact of expectations of politicians and the local community impacting on resources and priorities	Government legislation leading to need to redesign processes	Lack of capacity to meet changes coming from government, undermining of the delivery of local policy objectives (e.g. protection of key employment sites). Neighbourhood Plans put pressure on resources and/or seek to challenge City Council	David Butler	4	4	4	4	16	4	4	R						
Community Services	SRR-007-LP	Insufficient revenue and capital for each proposed development	Insufficient revenue and capital for each proposed development	Current economic climate/Comprehensive spending review	Developments do not take place	Hagan Lewisman	3	3	3	3	9	3	3	A						
Community Services	SRR-007-PC	Income Targets	Non achievement of Town Hall income targets	Impact of economic circumstances; delays in building maintenance, major disruption to business e.g. fire, major repairs		David Hunt	4	4	1	1	1	1	1	G						
Planning Services	SRR-009-CD	Opposition	Opposition to emerging statutory plans, and to planning applications and decisions; A) vocal and organised local opposition before decision; B) opposition at Examination or committee stage; C) Legal Challenge after Adoption or planning decision	Local public, groups, organisations or political parties object to policies in emerging documents and choose to use many and all avenues to express objection, including some outside normal procedures and all drawing a lot of media attention . Or opposition to planning applications at, pre-application, after validation. Committee and post decision stages	Delay, extra costs, reputational risk, possibly amendments to policies.	David Butler	4	3	3	3	9	3	3	A						
Housing Services	SRR-009-HC	Long term sustainability of HRA business plan	Changes to variable factors threatens investment and service performance and medium term financial strategy	Government legislative changes with respect to welfare reform, rent policy and sale of high value assets. Government rules on Right to Buy receipts mean money not spent in certain timeframe need to be returned to central government with interest. The Rent Cap being set at 7% has limited rental income alongside the pressure of supply, repairs & maintenance and the retrofit agenda will cause significant pressures for the HRA.	Significant reduction to rental income threatens the investment programme in existing stock and new Council housing and the level and quality of landlord services. As well as our ability to respond to retrofit agenda, new decent homes standards and any further demands from regulator.	Nerys Parry	4	3	4	2	8	4	2	A						
Community Services	SRR-010- CS	Budget and Income	Trading Income from Event hire	Changes to Broad Street, COVID-19, the cost of living impact on the events sector and targeted campaigns against event organisers	Budgeted Target not met	Paula Redway	2	4	1	3	3	1	2	G						
Planning Services	SRR-010-CD	New Partnership Challenges	Oxford Growth strategy, and related work including City Deal scheme implementation. Unable to secure partnership agreement in order to deliver work plan commitments with pace to work plan	Unable to reach agreement with partners, necessity to compromise away from best interests, prevarication, delay and effort in the processes	Delay, failure, less favourable out comes, more complex delivery mechanism going forward	David Butler	4	4	3	4	12	3	4	A						
Community Services	SRR-010-LP	Breach in H&S leading to fatality/closure of building	Breach in H&S leading to incident/ injury/ fatality/ closure of leisure facility and/ or service disruption	Failure of health and safety management and monitoring	Risk of injury or death to persons. Reputational risk. Financial claims. Risk of facility closire or service disruption	David Morrell	3	3	4	3	12	4	3	A						
Community Services	SRR-011-CS	Hinksey heated Outdoor Pool Cover	Incident, injury, vandalism cost liability and negative publicity.	Unauthorised access to the facility and a pool cover installation; Pool cover not operated by the end user as intended (i.e. leisure provider);	Risk of serious incident or injury; Cost liability to the council; Negative PR to the council; Utility and carbon savings not achieved inline with any funding agreement; Un-budgeted R&M or Lifecyle replacement costs to the council; Challenge from the leisure provider; Contract management relationship with the leisure provider.	Ian Brooke	2	4	4	3	12	3	3	A						
Housing Services	SRR-011-HC	ICT re-investment projects - delivery failure	Risks relating to the delivery of ICT projects following the ICT Strategic Review, including cost over-runs; project resourcing capacity (operational and technical); delivery timetable delays; quality or specification/ procurement/ provider issues; etc.	Project over-runs or service objectives not acheieved through proposed procurement.	Delays in implementation of the Customer Portal impacting the CBL system, online housing application and the enhanced housing options along with the Verssa mobile. Additional administration requirements for operation staff whilst we await a self serve option for tenants and applicants.	Nerys Parry	3	3	3	3	9	2	3	A						
Community Services	SRR-011-LP	Loss of key staff members	Prolonged absence or badly planned leave may result in the service area not delivering on its objectives	Staffing structure quite tight, meaning that there can be resource issues	Non delivery of service objectives	Ian Brooke	3	4	3	4	12	3	3	A						
Law and Governance	SRR-012-LG	External Legal Resources	External legal costs exceed budget	Unpredictability of costs which may arise. Due to increase demand in client departments for legal support, capacity issues continue which has an impact on ELA requirements. Inability to use usual procurement route of EM Lawshare Framework meaning using higher priced frameworks as an alternative.	Budgetary pressure	Emma Griffiths	3	4	3	3	9	3	2	A						
Community Services	SRR-012-LP	Insufficient resource and market demand to deliver financial plan	A stringent focus is on this work, although the macro env continues to increase the challenges. There is a risk of there not being enough resource (staff time), and/or market demand to deliver the level required	Not enough staff time / insufficient demand for additional activities	Reduced delivery of efficiencies	Ian Brooke	4	3	3	3	9	3	3	A						
Regulatory Services and Community Safety	SRR-013-ED	Public Health Protection	Threats to public health eg., from food borne communicable disease	Uncontrolled spread of diseases; illness and possible deaths; damage to Council reputation.	Failure to adequately control/respond to outbreaks.	Ian Wright	4	4	3	3	9	3	3	A						
Housing Services	SRR-013-HP	Property Related Health and Safety Failure	Property related health and safety failure (HRA)	Lack of statutory compliance. Potential for system failure. Particular focus on tower blocks compliance.	Occupiers put at risk. Prosecution of Oxford City Council.	Steve Stansfield	4	2	3	2	6	2	1	G						
Housing Services	SRR-014-HC	Delivery Failure - Adult Homeless Pathway Transformation programme.	Risks relating to the delivery on time of the Alliance transformation programme to provide sufficient reprofiled services of good quality across the County.	Project over-runs or service objectives not achieved through proposed approach and subsequent procurement. Reduction in funding from DLUHC. High inflation increasing costs for providers causing services to be reduced.	Increased rough sleepers; more statutory homeless presentations; the need for increased City Council investment to maintain quality services, etc.	Nerys Parry	3	3	4	4	16	3	3	R						
Financial Services	SRR-015-FI	Budget Management	Inability to forecast outturn effectively due to limited or incorrect information	There are significant efficiency savings and service reductions across the board as a result of budget process, and these may be difficult to deliver, or to understand if they will be delivered timely.	Increased use of balances or further reductions to be identified	Sonal Khade	2	2	2	2	4	2	2	G						
Community Services	SRR-015-LP	Safeguarding	Safeguarding vulnerable groups including children.	Poor training off and recognition of safeguarding principals. Poor monitoring and compliance regimes	Risk to Council reputation. Risk of allegation. Risk to public safety	Hagan Lewisman	4	3	4	2	8	4	2	A						

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
Law and Governance	SRR-016-LG	ICT	Reliance on ICT and System Failures - Modgov, Iken, IDOX and eCase. Also need to move Legal to a cloud based version of IKEN so that they can be migrated to O365 without delay.	Insufficient support for critical systems and lack of timely roll out of appropriate device solution for Members	Officers and Members operating inefficiently or being frustrated in the discharge of their roles	Emma Jackman	4	4	4	3	12	3	2	A						
Financial Services	SRR-017-FI	Corporate Fraud	Suppliers set up on payment system that are not genuine or requests to change bank account details that are not genuine	Third parties attempt to defraud the council	Payments being misappropriated, loss of public monies	Annette Osborne	3	3	3	3	9	3	2	A						
Law and Governance	SRR-017-LG	Legal Income	Income target not achieved	Failure to secure external work	Budgetary Pressure	Emma Jackman	3	3	3	3	9	3	2	A						
Financial Services	SRR-018-FS	Management effectiveness and employee ability to deliver services	Excessive pressure placed on staff and managers	Increased workloads and increased volumes of emails and online meetings in addition to increasing demands arising from the "day job"	Staff burnout; increased incidence of stress; lack of capacity to deliver work demands	Nigel Kennedy	4	4	4	4	16	3	3	R						
Law and Governance	SRR-018-LG	Complaints Handling	Failure of corporate complaints process resulting in Ombudsman intervention	Reliance on limited number of officers	Reputational risk. Additional complaints and/or ombudsmen intervention.	Emma Jackman	3	4	3	4	12	2	1	A						
Financial Services	SRR-019-FS	Health & Safety	Staff are subject to volatile situations in the course of their duties and possible harm	Robust & challenging conversations held with subjects of investigation during interviews and visits leading to escalation tension and possible physical assault.	Staff subject to harm and subsequent short or long-term sickness, reduced resources.	Scott Warner	1	1	2	2	4	2	2	G						
Community Services	SRR-020-CS	Community Cohesion Erodes	The risk that social and community cohesion will be negatively affected, detracting from our aims to encourage strong and active communities.	Britain's exit from the EU, shifts in national politics, and subsequent shifts in society's perceptions.	1.Uncertainty and instability in political climate leads to social and political polarisation - this in turn could lead to political fallout/shifts in management and risk of the council developing a bad reputation 2.Political instability means social instability / unrest, leading to higher rates of hate crime. Deepening cleavages in society divides communities, with settled communities feeling neglected by local authorities in favour of new/emerging communities - diversity is seen as a threat for some. 3. Social unrest can have negative effects on health, which carries risk of widening existing health inequalities across the city.	Ian Brooke	3	5	3	3	9	3	3	A						
Financial Services	SRR-020-FS	Budget and Income	Failure to deliver profiled trading income due to external factors	Reduced appetites for external clients and partners to spend on counter-fraud services due to cost of living crisis, politics or competing priorities	Trading income targets not achieved, medium term financial plan compromised, budgetary overspend.	Scott Warner	1	1	2	1	2	1	1	G						
Financial Services	SRR-021-FS	Performance	Failure to achieve service plan targets and objectives due to unplanned staff absence or turnover including sickness	Some fixed term contracts in the team increase risk of staff looking to alternative roles with other organisations.	Targets not achieved, trading income compromised, inability to service external contractual commitments	Scott Warner	1	1	2	2	4	2	1	G						
Law and Governance	SRR-022-LG	Budgetary issue	Increase in the cost of postage causing budget pressures	The rise in the cost of postage has increased in recent years (with another in-year rise of 15% due)	Pressure on budgets beyond what is acceptable	Martin John	3	3	3	3	9	3	1	A						
Law and Governance	SRR-023-LG	Voter ID provisions	Issues around the introduction of voter ID measures, due in Oxford in May 2024 (or any preceding by-elections)	The provisions within the Elections Act 2022 mean that the Council's RO has to put in place systems to allow the production of ID in order for an elector to vote at a polling station.	Potential issues with ID, training staff, getting the message out to electors about the new measures and the availability of VACs if they have no valid ID	Caroline Green	4	4	4	3	12	4	2	A						
Law and Governance	SRR-024-LG	FOIA and DPA compliance	Failure to comply with statutory deadlines in terms of information Requests and Data Subject Access Requests. Failure to properly manage personal data.	Failure of other council departments and officers to contribute and approve in timescales required	Reputation risk, ICO action could result.	Emma Jackman	3	3	3	3	9	3	3	A						
Law and Governance	SRR-025-LG	Data Protection	Data Protection Breach and Non-Compliance with Data Protection Law	Failure of the organisation to adhere to data protection law would cause issues for the team in terms of capacity and work implications	Increased workload on a small team. Organisation could suffer reputational damage and/or have fines levied against them by ICO. Reputational risk for Service & Council Financial penalties for Council & employees. Potential litigation against Council with damages/adverse costs	Emma Jackman	4	3	4	3	12	3	3	A						
Community Services	SRR-028-PCC	Sponsorship	Failure to achieve sponsorship income targets	Business climate.	Difficult to sustain city events and cultural activity on an annual basis.	Paula Redway	4	2	2	2	4	1	2	G						Peter Matthew
Financial Services	SRR-034-BIT	Procurement	Risk of challenge	Failure to follow best practice	Reputation of Council. Financial penalty. Poor decision making and financial loss due to potentially awarding a contract to the wrong supplier. Potential delays in achieving organisational objectives as a result of challenge and if decision set aside	Annette Osborne	3	3	4	4	16	3	3	R						
Business Improvement	SRR-039-BIT	Corporate Management	Managers not equipped to meet the changing needs of the organisation	Development of Fit for the Future Programme, gives new accountabilities and responsibilities for Leaders	If not addressed service improvements and efficiencies not delivered	Helen Bishop	3	2	3	3	9	2	2	A						
Business Improvement	SRR-044-BI	Budget pressures	Budget pressures in Customer Services, including Customer Contact and Corporate Support teams	Increased workload Improvements not delivered to improve services and reduce resource requirement Insufficient funding for workforce	Service savings not acheived	Helen Bishop	3	3	3	3	9	2	2	A						
Community Services	SRR-CoS001	Decarbonisation Programme - Impact to leisure operator & service provision	Impact to leisure operator & service provision from the programme of works for the decarbonisation of council community assets	Full or partial facility closures to deliver the decarbonisation and enabling programme of works, within the PSDA (Salix) timelines.	Impact on the councils MTFP; Compensation claim from the leisure operator; Reputational risk to the council; interim reduction in wellbeing & resilience opportunities for our communities and residents.	David Morrell	5	5	1	2	2	1	1	G						
Regeneration and Economy	SRR-001-RE	Staff Recruitment	Difficulty in recruiting on proposed terms and conditions - often FTC roles in the service.	Terms and conditions of employment are not sufficiently attractive to attract and retain staff	Required skills and capacity are not available to deliver required work programmes or staff turnover results in the loss of skills from the team.	Carolyn Ploszynski	2	3	2	2	4	2	3	G						
Regeneration and Economy	SRR-002-RE	Managing staff capacity	Little capacity in team to allow cover for other team members if required.	Internal and external projects and programme are running to very similar timescales across economic development, City Centre, Green Transport, Housing Deliery and Regeneration.	Staff resource and work needs to be carefully prioritised to handle demand. Some programmes are outside our control particularly in Green Transport and Economic Development. Difficulty to provide project cover if regeneration manager or housing supply officer is off work or leaves at short notice.	Carolyn Ploszynski	2	4	3	3	9	3	3	A						
Regeneration and Economy	SRR-003-RE	Good governance	Development board and associated groups within the governance process not utilised effectively as it could be across the council.	Lack of knowledge of how and when to utilise development review group and development board.	Board is reactive or not utilised leading to project problems.	Carolyn Ploszynski	2	3	2	3	6	2	3	G						
Regeneration and Economy	SRR-004-RE	Health & Safety	Poor health and safety compliance due to inconsistent levels of experience and training.	Inconsistent levels of experience and training in project managers. Lack of corporate resource and training in H&S protocols.	Health and safety incidents and non compliance during projects which may cause significant project delays, fines or legal action and more widely causes risk to staff.	Carolyn Ploszynski	3	3	3	3	9	2	2	A						

Service	Ref	Title	Risk description	Cause	Consequence	Owner	Gross Impact	Gross Probability	Current Impact	Current Probability	Risk Score	Residual Impact	Residual Probability	RAG	Comments	Control description	Due date	Control Status	Progress	Action Owner
Regeneration and Economy	SRR-005-RE	Support Team Capacity	Lack of specialist advice or delays to projects caused by support team capacity	Commitments to projects and resourcing of support services (procurement, legal, finance, communities, planning) have not been considered in tandem and therefore resourcing in support areas cannot meet requirements of capital projects	Project delays and potentially inaccurate information reported through governance process through lack of specialist advice	Carolyn Ploszynski	2	3	3	3	9	3	3	A						
Regeneration and Economy	SRR-006-RE	Staff Budget	Lack of budget to maintain staffing levels across service. Regen team due to failure to capitalise on the regeneration managers time and lack of funding to maintain current levels for city centre management and economic development teams	Staff budget relies capitalising time and external funding sources	Not being able to maintain staffing level of teams which would mean reduced resource to bring forward projects and programmes and loss of good staff that have often been difficult to recruit	Carolyn Ploszynski	3	3	2	2	4	2	2	G						
Regeneration and Economy	SRR-007-RE	Capital project delays	Significant delays of capital projects	Unforeseen circumstances e.g. planning risks, external factors, competing asks on resources, contractor insolvency or supply chain issues	Reduced performance and missed targets on capital projects which affect overall expenditure, MTFP spend or grant stipulations	Carolyn Ploszynski	2	3	4	4	16	4	4	R						
Regeneration and Economy	SRR-008-RE	Housing supply funding	Reduction in funding available impacting housing delivery targets	Limits to HRA borrowing capacity/ Change to HRA Business Plan, Borrowing cost rises making schemes unviable, Lack of Homes England Funding rounds, Poor outcome from RSH inspection rates (RP) landlord service any of the compliance criteria/ Annual HE Investment Partner compliance return not considered satisfactory, loss of awarded funding due to not meeting grant terms	Reduced delivery results in increasing further the backlog of housing need if we do not secure additonal affordable housing stock and risk of grant incuding RRTBRs being returned with punitive interest	Dave Scholes	3	3	3	3	9	2	2	A						
Regeneration and Economy	SRR-009-RE	Housing project delays	Programme slippage puts housing delivery targets at risk	Issues could be wide ranging for example risks relating to meeting planning policies, SSEN grid capacity to 2028/ 2032; and also water and sewage capacity concerns, site specific issues	Either projects are lost from programme or are delayed which adds further cost risk or funding is lost as grant terms not met risk of needing to return Right to Buy receipts if not spent with punitive interest	Dave Scholes	3	3	3	3	9	2	2	A						
Regeneration and Economy	SRR-010-RE	Lack of key partner engagement	Lack of engagement from partners to deliver our priorities in Economic Development and City Centre	Third party decision making or capacity issues result in lack of support financially or in kind for kety intiiatives/projects	Unable to deliver on strategy actions or priorities or fund associated projects/staff or creates unplanned financial pressure	Ted Maxwell	3	3	3	3	9	2	2	A						
Regeneration and Economy	SRR-011-RE	Resource pressure from partners or stakholders	Key Stakeholders or partners' projects and prioties create council resource implications	Third party decision making result in pressure for officer or member support financially or in kind for their intiiatives/projects	Unable to resource either the partner priority or our own priorities or creates unplanned financial pressure	Ted Maxwell	3	3	3	3	9	2	2	A						
Corporate Property and	SRR-014-CP	Investment into stock and existing properties	Under investment or lack of funding to invest into properties to maintain condition	Budgets not sufficent to match property needs	Properties become poor condition to let, reduction in income and potential non-compliant or dangerous.	Malcolm PEEK	3	4	3	4	12	2	2	A		Understanding of stick condition , developing robust programmes of work to secure budgets are adequate				
Corporate Property and	SRR-015-CP	Capital Receipts	Inability to reac capital receipts budget	Market forces, dependant on engagement of 3rd parties.Selling from investment portfolio reduction in income	Reduced capital causes increased borrowing or reduction in capital programme	Emma Gubbins	3	3	3	3	9	2	2	A		Constant review of lease re-gear opportunites				Alex Miller

INTERNAL AUDIT PROGRESS REPORT

Oxford City Council

2024/2025

IDEAS | PEOPLE | TRUST

CONTENTS

SUMMARY OF 2024/2025 WORK

INTERNAL AUDIT

This report is intended to inform the Audit and Governance Committee of progress made against the 2024/2025 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.
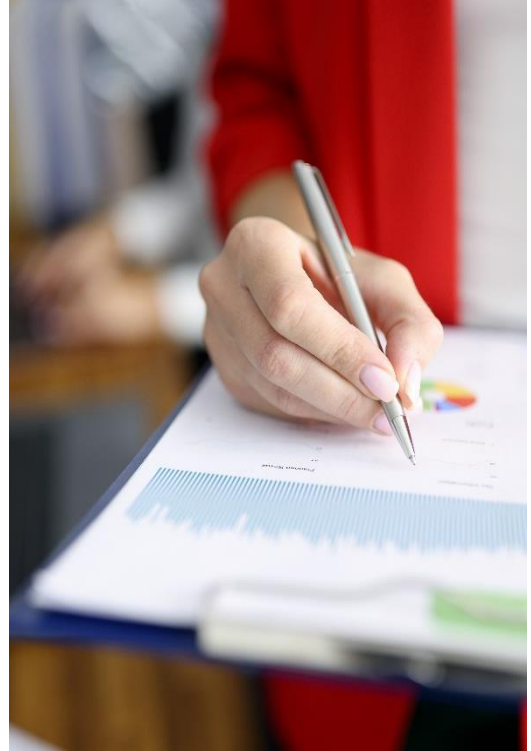
2024/2025 INTERNAL AUDIT PLAN

We are pleased to present the following reports to this Audit and Governance Committee meeting:

▶ Data Analytics 2023/24

▶ Selective Licensing 2023/24

▶ Internal Audit Follow Up Report

▶ Cyber Security Follow up Report (Confidential paper)

▶ Internal Audit Annual Report and Annual Statement of Assurance.

Planning is underway in respect of the following audits for 2024/25:

▶ Risk Management (Risk Maturity)

▶ QL Optimisation

▶ Homelessness Prevention and Council Home Allocation

▶ GDPR and High Level Freedom of Information

▶ Equality, Diversity and Inclusion (EDI Maturity).

REVIEW OF 2024/2025 WORK

AUDIT	EXEC LEAD	AUDIT COMMITTEE	PLANNING	FIELD WORK	REPORTING	DESIGN	EFFECTIVE NESS
Audit 1: Recruitment and Retention	Gail Malkin	Apr 24	✓	✓	✓	M	M
Audit 2. Planning Services	David Butler	Sept 23	✓	✓	✓	S	M
Audit 3. Building Control	David Butler	Apr 24	✓	✓	✓	M	M
Audit 4. Selective Licensing	David Butler	Jul 24	✓	✓	✓	M	M
Audit 5: Health and Safety and Fire Safety	Jane Winfield/ Nerys Parry	N/A	This audit review has been moved into 2025/26				
Audit 6. Data Analytics	Nigel Kennedy	Jul 24	✓	✓	✓	M	M
Audit 7. Empty Properties and Dwellings	David Butler	Jan 24	✓	✓	✓	S	M
Audit 8. Town Hall and Community Centre Lettings	Ian Brooke	N/A	This audit review has been removed from the Internal audit plan for 2023/24				
Audit 9. Accounts Receivables	Nigel Kennedy	Jan 24	✓	✓	✓	S	M
Audit 10: Planned Maintenance and Refurbishment	Nerys Parry	Jan 24	✓	✓	✓	M	M

REVIEW OF 2024/2025 WORK

AUDIT	EXEC LEAD	AUDIT COMMITTEE	PLANNING	FIELD WORK	REPORTING	DESIGN	EFFECTIVENESS
Audit 1: QL Optimisation	Nigel Kennedy	Oct 24	✓	✓			
Audit 2: Affordable Housing – Project Management	David Scholes	Jan 25	✓				
Audit 3: Risk Management – (Risk Maturity)	Nigel Kennedy Bill Lewis	Oct 24	✓	✓			
Audit 4: Homelessness Prevention and Council Homes Allocation	Nerys Parry	Oct 24	✓				
Audit 5: Dynamic Purchasing System (DPS) for the Supply of Electric Vehicle (EV) Charging Infrastructure	Vikki Robins and Tina Mould	Jan 25	✓				
Audit 6: Income Generation	Nigel Kennedy	Jan 25	✓				
Audit 7: Accounts Payable	Nigel Kennedy	Jan 25	✓				
Audit 8: GDPR and high-level Freedom of Information	Rocco Labellarte and Helen Bishop	Oct 24	✓				
Audit 9: Data Analytics	Nigel Kennedy	Apr 25	✓				
Audit 10: Equality, Diversity and Inclusion (EDI Maturity)	Helen Bishop	Oct 24	✓				

DATA ANALYTICS AUDIT

CRR REFERENCE: OTHER (INCLUDING FINANCE/ICT)

| Design Opinion | ● Moderate | Design Effectiveness | ● Moderate |

| Recommendations | **1** **1** **2** |

SCOPE

BACKGROUND

▸ Oxford City Council (the Council) uses Agresso as its main financial management system, which holds transactions and standing data for both accounts payable and accounts receivable. The finance team can run scripts on Agresso to extract relevant datasets. The Agresso system was last upgraded in 2022. Overall, £130.6m of purchase orders were raised through Agresso in 2023-24 and £16m of debt remained outstanding for the Council.

▸ The Council provide purchase cards to authorised employees. The purchase card is required to be used in line with the Council's policy. Once a purchase card transaction has been made, purchase card holders are required to review their transactions, provide relevant evidence to support the transaction and send to their corresponding manager for approval. This is expected to be completed monthly. Over 2023-24 a total of £3.9m was spent on purchase cards. We noted a majority of purchase card transactions were for providing temporary accommodation for homelessness prevention ie hotel bookings.

▸ The Council use the Midland iTrent system for their payroll function the system was last updated in 2022. The payroll function within the Council manages payroll for both the Council and its trading companies Oxford Direct Services and OxPlace (Oxford housing company). In total there were 1486 employees on the Councils payroll and gross pay totalling £29.8m for 2023-24.

▸ In 2020/21 we carried out our first data analytics review, covering the following areas:

- Accounts Payable
- Accounts Receivables
- Payroll functions.

▸ We reported that the key financial controls were moderate in both design and operational effectiveness and raised two medium priority recommendations covering accounts payable and payroll.

PURPOSE

To use data analytics to identify any control weaknesses that may impact on financial system areas.

AREAS REVIEWED

Once we performed our Data Analytics testing we presented the exceptions to the corresponding manager within each service area to investigate the exceptions identified. We have outlined the data analytics test schedule and the corresponding results and investigation responses in Appendix I below.

Area	No of tests planned	No of tests with no exceptions	No of tests with exceptions

Accounts Receivable	5	0	5
Accounts Payable	9	5	4
Payroll	8	0	8
Total	22	5	17

AREAS OF STRENGTH

We have identified the following areas of good practice:

Accounts Payable:

▶ We extracted supplier data to determine whether there were any suppliers with duplicate bank details, there were no exceptions noted in this area (ref 2.01)

▶ We extracted supplier data to determine whether there were duplicate supplier invoices, we did not note any exceptions in this area (2.02)

▶ We extracted supplier data to determine whether there were suppliers with duplicate names and addresses, we noted there were no exceptions in this area. We did note 341 cases of supplier's names with no corresponding addresses attached. However, after investigation we noted the data required cleansing from the system (ref 2.03)

▶ We extracted payment dates for all invoices to determine where payments had been made prior to the invoice being received, the Council adopt a 'No PO, NO Pay' policy this policy has been adopted well by the Council as no exceptions were noted in this area (ref 2.05)

▶ We extracted supplier data to determine whether any suppliers with the same name had different bank details within the system we found no exceptions (ref 2.08)

▶ We reviewed supplier data to determine whether any payments to suppliers were made at the weekend, we found no exceptions (ref 2.09).

AREAS OF CONCERN

We noted the following exceptions within our datasets and requested management to investigate the exceptions as follows:

Finding	Recommendation	Responsible Officer and Implementation date
Accounts Receivable Extraction of outstanding debt owed by the customer. There were 5106 outstanding debts that were overdue, with a total value of £15.6m and average value of £3,052. On average these debts were 838 days old with the oldest debt being from	1a. To cleanse the system of debt written off or debt that is no longer deemed recoverable 1b. To continue pursuing and/or following up the debts investigated. Where there were legal disputes and/or purchase order disputes ensure the originating department has resolved these.	Neil Markham, Incomes Team Leader 30 September 2024

	March 2005 for the value of £1300. Within this data there were 1111 credits totalling £7.6m, therefore there were 3984 debts totalling £23m. We selected a random sample of 30 exceptions with a total value of £4.1m identified for the Council to investigate (Medium). <u>Management response</u> A sample of 30 debts selected by internal audit were investigated. There were various reasons as to why the debts were overdue as follows: ▶ Garden waste debts required crediting within the system as these were legacy debts migrated from the previous system Lagan ▶ Purchase order disputes and therefore incorrect billing ▶ Lease disputes of debt and therefore debts were with the Council's legal team ▶ Outstanding debts were cleared or partially cleared.	<u>Management Response</u> Recommendation Accepted	
	<u>Accounts Payable</u> Extraction of purchase card transactions, detailing whether	3a. The Accounts Payable team should run a monthly report of all purchase card transactions that have not been reviewed and	Gaynor Didcock Accounts Payable Officer 30 September 2024

they have been reviewed and approved in a timely manner

Our testing identified 44 cases in which the purchase card expense had not been reviewed but was approved, these transactions had a gross value of £261,154 and average value of £5935. The average time lapse between the transaction date and approval was 62 days, with the longest time lapse being 196 days. 1090 transaction had not been reviewed or approved; these transactions were of total value £2,215,749. The transactions had an average value of £2033.

532 purchase card transactions were reviewed but were not approved; these transactions were of total value £175,478.

The transactions had an average value of £330.
In total 4581 purchase card transactions were made of total value £3,896,034.

Where purchase cards were approved there was an average time lapse of 105 days with the longest lapse being 551 days (High).

Management response

In housing we have had a doubling of homelessness demand in the last 24 months, and while we

approved by the relevant officers. Reminders should be sent to the line managers to ensure these are reviewed

3b. The Council should determine a suitable timeframe for transactions incurred by purchase cards to be reviewed and approved by the purchase card holder and the corresponding line manager. If transactions are not reviewed in a timely manner the purchase card should be froze until the relevant action has been taken.

Management Response

Recommendation Accepted

have invested in teams, we have team leaders and managers with high workloads who have struggled to sign off credit cards in a timely manner. The housing team are now resolving this by moving to invoices with the hotels (source of 90% of our card transactions) and have prepared a cabinet paper to move to a hotel framework to help ease the pressure.		

ADDED VALUE

▸ We undertook additional testing for purchase card payments, where we reviewed all purchase card transactions from March 2022 to November 2023 and identified a large time lapse between the purchase card holder reviewing payments and the corresponding line manager subsequently approving these. We identified there were many instances where management were not approving purchase card transactions in a timely manner (within one month from the transaction date). We have made recommendations against this exception (see ref 2.06 – Medium).

CONCLUSION

We have concluded that the Council have a Moderate control design and Moderate control effectiveness for Data Analytics.

Control Design

The control design is Moderate because the Council generally have a sound system of internal control designed to achieve system objectives with some exceptions noted:

▸ **Accounts Payable** - Although there is clear guidance and policies available to review and manage purchase card transactions, we noted purchase card transactions were not reviewed and approved in a timely manner despite the expectation of transactions to be reviewed within one month from the transaction date resulting in large timelapses of over one year.

Control Effectiveness

We noted evidence of non-compliance with some controls, that may put some of the system objectives at risk and therefore a Moderate control effectiveness opinion has been issued over Data Analytics. We have reached our conclusion due to the below:

▸ **Accounts Receivable -** The Council do not implement credit terms for accounts receivable and therefore once an invoice has been produced it is required to be paid. Our review identified a significant level of debt (£15.6m) that has been overdue for a number of years (oldest debt 2005), management have allocated officers to pursue the debt and this was evidenced as part of the investigation process of a sample of 30 overdue debt transactions. We have recommended management to cleanse the data that has been written off or no longer active and continue to pursue the debts that are feasible to recover.

This has led us to our opinion of Moderate assurance for both control design and operational effectiveness.

SELECTIVE LICENSING AUDIT

CRR REFERENCE: 3. DELIVER, MORE AFFORDABLE HOUSING

Design Opinion	● Moderate		Design Effectiveness	● Moderate

Recommendations	0	3	0

SCOPE

BACKGROUND

Oxford City Council (the Council) was given approval by the Government to implement a Selective Licensing Scheme which came into effect on1 September 2022 and ends on 31 August 2027 the scheme requires all non - HMO privately rented properties to obtain a property licence. As the Council already operates an 'Additional HMO' licensing scheme this means all rented property across the whole city is included unless exempt.

The Council aims to use selective licensing to ensure that all privately rented properties are in good condition and well managed. Many landlords do this already, however there are challenges in many areas where a number of landlords neglect their management responsibilities, several well-intentioned landlords are not aware of their responsibilities and in some cases, landlords may not be aware of the issues their tenants are causing. Arrangements must be in place for dealing with general tenancy issues and anti-social behaviour at the property. The Council is working with and exchanging information with other enforcement and regulatory authorities to administer and enforce licensing.

Licensing of private rented accommodation aims to ensure that:

▸ Privately rented homes are not in poor condition

▸ Adequate property and tenancy management arrangements are in place

▸ Accommodation is suitable for the number of occupiers

▸ All landlords and managing agents operate at the same minimum level of professional standards

▸ Tenants' health, safety and welfare are safeguarded

▸ Landlords are 'fit and proper persons' or employ agents who are.

Some examples of properties that require a selective licence include:

▸ A house rented to a family occupying the whole property

▸ A house rented to one individual or two individuals

▸ A house rented to a couple

▸ A purpose built flat rented to a family, one couple, one individual or two individuals

▸ A flat in a building which has been converted to flats where the flat is rented to a family, one couple, one individual or two individuals providing the conversion to flats has been undertaken with Building Control completion.

If a property is not exempt and is privately rented, landlords must apply for a licence under part 3 of the Housing Act 2004.

Following the introduction of the Selective Licence in September 2022 the Council encouraged as many applications as possible in the first months of the scheme, so applicants can take advantage of the early bird discount. This has resulted in a large volume of applications and a subsequent backlog of cases.

The Council has issued 5029 selective licences to landlords from September 2022 to February 2024. In February 2024 (the time of this audit review) 1375 new applications were received resulting in a total backlog of 6094 applications since the scheme started.

AREAS REVIEWED

The following areas were reviewed throughout this audit:

▶ Whether the policies and procedures in place to support selective licensing were in line with legislation. The guidance was applied correctly to applications.

▶ The selective licensing training provided to staff is of adequate quality, and training compliance is monitored.

▶ Whether there are adequate staffing arrangements in place to manage selective licensing applications and inspections.

▶ A sample of selective licensing applications were reviewed from 1 April 2023 to February 2024 to determine whether:

- The online portal is operating effectively and provides a seamless experience for applicants to make a selective licence application.

- Sufficient reviews and approvals for each selective licensing application.

- Adequate evidence is sought to support the application.

- Applications are processed in a timely manner.

▶ To understand the current backlog of selective licensing applications and whether there were arrangements in place to reduce the backlog in place.

▶ Whether there was collaboration and sharing of information between the Residential Regulations Team and Applications Team.

AREAS OF STRENGTH

The following areas of strength were identified:

▶ A walkthrough of the Selective Licence portal showed the process was clear and would alert the customer to any missing evidence, guidance videos were also provided to customers on the Council's website.

▶ Information to support the customer with Selective Licences is published on the Council's website and the reason for the use of the licence is included in their Housing, Homelessness and Rough Sleeping Strategy 2023-2028.

▶ The Council's internal policies and procedures are detailed and supported by training videos. From interviews with two members of the Applications Team this was deemed helpful for the role and any queries were dealt with by a member of the team.

▶ All staff within the Applications Team who have been in post for more than six months have completed all mandatory training in order to pass their probation. Training for the Applications team is regularly monitored in addition to informal training is provided within weekly meetings and shadowing (Finding 3 relates to Residential Regulations Team).

> • We reviewed a sample of 12 issued Selective Licences and we determined that in all cases the correct fee was charged and paid, the decision was made by an approved individual who completed a checklist of tasks and appropriate evidence was provided and reviewed.
> • Monthly meetings between the Residential Regulations Team and Applications Team were held to discuss case load and any changes to procedure and performance.

AREAS OF CONCERN

Finding	Recommendation	Responsible Officer and Implementation date
• The Council have completed inspections for 3% of the properties since September 2022, the Council are required to achieve a 60% inspection rate by the end of the Scheme October 2027. (Finding 1 – Medium)	1a. The Council should conduct inspections based on their risk/priority level which is reviewed and a rating applied on receipt of application. 1b. There should be a clear focus on the number of target inspections to be undertaken annually and subsequently monthly to meet the 12% annual inspections target and the 60% inspection target at the end of the scheme. Management Response 1a. Accepted. In terms of prioritization this is being addressed, we can commit to developing a plan to ensure resources are directed to the highest risk properties. The Council has a prioritisation system as explained in the finding (p1 to p4). The target date is based on the date the licence issued not the date of application. It is reasonable to set the rating as the draft licence is issued because this is when the application is being assessed and the information used to set the priority is scrutinised. If a	Wendy Rollings, Interim Regulatory Services Manager 31 December 2024

complaint is made after the draft licence is issued, it will be dealt with as a reactive request and the case officer will arrange for an inspection to be undertaken, if necessary, dependant on the nature of the complaint.

1b. Accepted. There have been significant recruitment challenges to resource the Residential Regulation Team and begin the inspection programme. Inspections take place either reactively in response to a service request, irrespective of priority or will be as part of the proactive system. P1 inspections are now being organised. A tender for a "per inspection" contract is being run in later summer to source contractors to focus on P2 properties. This way the inspections should be undertaken in a timely manner.

The report assumes the number inspections would be spread evenly across the five years of the scheme. This is not the case. It was intended to start the inspections in year 2 when the scheme had sufficient funding through fee income and due to the length of time to recruit experienced staff. The service is now increasing staffing and looking at outsourcing a significant number of inspections to ensure it meets its 5 year

		target of 60% properties inspected. The current target from application to issuing the licence is currently 12 months, this was set in recognition that the vast majority of applications were submitted at the start of the scheme. Although we recognise this is not ideal it is inevitable because of the legal requirement to apply for a licence once the designation was made.	
	▶ From a sample of 12 licences, applications are not being processed in a timely manner, taking an average of ten months between an application being received and a decision being made. As of February 2024, there was a backlog of 1375 new applications, resulting in a total backlog of all applications to 6094. (Finding 2 – Medium)	2a. The monitoring spreadsheet should be developed to include both a monthly and the annual forecast of applications received, and Licences issued to allow performance monitoring of forecast against actual performance. 2b. The number of inspections complete should be incorporated into the monitoring tracker so that actual and target inspections complete can be compared and managed. Management Response 2a Accepted. The service regularly monitors applications received and licenses issued through various means including regular updates for the portfolio holder. Monthly budget monitoring also forecasts income against actual income derived from applications received and issued licences.	Wendy Rollings, Interim Regulatory Services Manager 31 October 2024

		However, it is agreed that including this information on the monitoring form would take little resource and would be of some benefit.

2b. Accepted. The number of inspections undertaken are monitored on the Residential Regulation Team monthly statistics due to the fact the function is split over service areas. This is reported monthly to the Service Manager and Portfolio Holder. We can include a per monthly target. This will be revised based on capacity e.g. if the procurement exercise is successful. | |
| | ▶ HMO training was required to be completed twice yearly, although other forms of training were adhered to, HMO training has not been undertaken within the Council since 2022. In addition, a training needs analysis has not been undertaken to identify training requirements for staff within the team. (Finding 3 – Medium) | 3a. Arrangements should be made for the overdue HMO training to be undertaken by all applicable staff. The frequency of the training should be determined as part of the training needs analysis exercise (see recommendation 3b). Individuals involved within the Selective Licensing scheme process, the Selective Licensing training should take place bi - annually.

3b. Feeback on training should be monitored and incorporated into training sessions, an annual training needs analysis should be created and a training plan should be created as a result of the training needs analysis. | Wendy Rollings, Interim Regulatory Services Manager 31 October 2024 |

		3c. A training matrix, including any internal training, should be held and kept up to date, including the month in which training took place. This should be monitored, and compliance reported monthly and/or when training is required to take place.	

Management Response

A.   Recommendation Accepted

Officers were trained on Selective licensing at implementation point and this is now included in the induction training. Those officers in the Enforcement team directly involved in processing the applications have received training, however acknowledged lack of recording. We accept that the interviews with officers demonstrates a training need and that new officers may need regular training to improve their confidence. New officers, many of whom are graduates, have a huge amount to learn and so we often find it can be overwhelming to introduce everything at the start. However these officers are not involved in

		direct processing of applications.
		As two teams have recently been brought together then it is acknowledged further service training is required. A training session with the HMO licensing application team, selective licensing team and enforcement officers was undertaken 16 May. Such joint training will continue on an annual basis
		B. Recommendation Accepted: This is being developed based on the requirements of roles. The service is developing a full training needs analysis following the merger of the teams and in readiness for the annual appraisals. It is acknowledged that the target for one area of enforcement training has been missed however it was met in most other cases.
		C. Recommendation Accepted – a training matrix is held although noted the month of training was not included.

CONCLUSION

We have concluded that the Council have a Moderate control design and Moderate control effectiveness for Selective Licencing.

Control Design

The control design is Moderate because the Council generally have a sound system of internal control designed to achieve system objectives with some exceptions noted:

▶ The procedural guidance and training provided to the Applications Team who process Selective Licence Applications is adequate and from interviews with staff has been beneficial. The Council have also been proactive in promoting the Selective Licensing scheme and encouraging landlords to apply. However, HMO training for the Residential Regulations Team has not taken place since 2022 within our sample of 12 staff reviewed and a formal training needs analysis has not been undertaken since the start of the scheme. With the Selective Licence being new to the Council in 2022, formal training should have taken place every two years since its introduction.

We noted evidence of non-compliance with some controls, that may put some of the system objectives at risk and therefore a Moderate control effectiveness opinion has been issued over the Selective Licensing scheme. We have reached our conclusion due to the below:

▶ From our testing of Selective Licence Applications, we found they have been charged and paid the correct fee, a decision was made using the appropriate evidence and checks by an authorised individual. However, the applications were not processed in a timely manner. Despite the employment of agency staff, the Council still have a large backlog of 6094 cases as of February 2024 which is forecasted to be cleared by the Council by October 2025 (17 months), however as of July 2024 the Council have taken the efficiencies created into consideration and expect the backlog to be cleared in nine months.

▶ In addition, very few inspections have been undertaken to date, 3% of inspections have been undertaken (158/5028); whilst this is not a significant issue for priority 4 level inspections, priority 1 and 2 inspections should be undertaken as soon as possible.

SECTOR UPDATE

Our quarterly Local Government briefing summarises recent publications and emerging issues relevant to local authority providers 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 Executive Directors.

TRANSFORMING PUBLIC PROCUREMENT

THE RULES GOVERNING PUBLIC PROCUREMENT ARE CHANGING - THE NEW PROCUREMENT ACT INTRODUCES SEVERAL KEY BENEFITS WHICH ARE DUE TO GO LIVE ON MONDAY 28 OCTOBER 2024.

The Procurement Act, which will reform the existing Procurement Rules, received Royal Assent in October 2023.

In March 2024, the Procurement Regulations 2024 were laid in Parliament to bring some elements of the Bill and the wider regime into effect.

The 'go-live' date for the new regime is anticipated for **28 October 2024**, this date will be formalised in Commencement Regulations which are expected to be made in May. Existing legislation will apply until the new regime goes live and will also continue to apply to procurements started under the old rules.

The Transforming Public Procurement (TPP) programme aims to improve the way public procurement is regulated in order to:

▸ Make it more accessible, efficient, and beneficial for both councils and suppliers.

▸ Provide a clearer framework for decision making.

▸ Create a simpler and more flexible, commercial system that better meets our country's needs while remaining compliant with our international obligations.

▸ Open up public procurement to new entrants such as small businesses and social enterprises so that they can compete for and win more public contracts.

▸ Relax restrictions on considering factors such as supplier location and social value, allowing councils more flexibility to support local businesses and achieve wider community benefits.

▸ Embed transparency throughout the commercial lifecycle so that the spending of taxpayers' money can be properly scrutinised.

https://www.local.gov.uk/our-support/procurement/transforming-public-procurement

FOR INFORMATION

For the Audit and Governance Committee Members and Executive Directors

FIVE SOCIAL LANDLORDS FAIL TO MEET RSH'S STANDARDS

TODAY (TUESDAY 9 JULY), THE REGULATOR OF SOCIAL HOUSING PUBLISHED REGULATORY JUDGEMENTS FOR FIVE SOCIAL HOUSING LANDLORDS.

Bristol City Council, Guildford Borough Council, Octavia Housing and Sheffield City Council have each failed to meet RSH's new consumer standards, which were introduced on 1 April 2024 as part of a series of changes to its role, intended to drive landlords to deliver long-term improvements for tenants.

Cambridge City Council has not met RSH's rent standard and as a result overcharged around 3,600 tenants.

Following investigations into each landlord, RSH found that:

▸ Bristol City Council could not evidence that it is meeting carbon monoxide safety requirements for over 22,000 homes (out of 26,700 total homes). It also reported 1,900 open damp and mould cases, more than 16,000 overdue repairs and 3,000 overdue fire safety actions. In addition, the council does not have up-to-date data about the condition of tenants' homes.

▸ Guildford Borough Council has around 1,700 homes without an up-to-date electrical condition report (out of 5,200 total homes), and it could not provide evidence that it has completed around 1,300 fire safety actions. In addition, it has not collected Tenant Satisfaction Measures from tenants, which all social landlords are required to do.

- Octavia Housing currently has 1,200 overdue fire safety remedial actions across its 5,000 homes. It was unable to provide evidence that it is meeting other health and safety requirements and it does not hold complete and accurate records for safety inspections.

- Sheffield City Council had around 10,000 outstanding repairs across its 38,500 homes and, between January and April 2024, more than 90% of disrepair cases were outstanding for **extended periods. RSH also found** evidence that the council does not have an accurate record of the condition of tenants' homes.

- Cambridge City Council has previously overcharged around 3,600 tenants (half the total number) as a result of rent-setting errors over a prolonged period. The overcharge is estimated to be around £3.2 million.

All of the landlords are working to address these issues and put things right for their tenants, and RSH is working with the landlords proactively as they do this.

Bristol City Council, Guildford Borough Council, Octavia Housing and Sheffield City Council have each been given a C3 grading by RSH, which means there are serious failings and they need to make significant improvements. This is the first time RSH has published consumer gradings for social landlords, following the changes to its role in April 2024. RSH does not give gradings in relation to the rent standard.

https://www.gov.uk/government/news/five-social-landlords-fail-to-meet-rshs-standards

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FOR INFORMATION
For the Audit and Governance Committee and Executives Directors

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DISTRICTS WANT COUNCIL TAX FLEXIBILITY, DEVOLUTION AND OTHER POWERS FROM NEW GOVERNMENT

COUNCIL TAX REFERENDUM LIMITS SHOULD BE RAISED TO AT LEAST 10% NEXT YEAR AS A FIRST STEP TO SCRAPPING THEM ALTOGETHER, DISTRICT COUNCILS HAVE SAID.

The measure is part of an ambitious package of proposals aimed at securing the financial sustainability of district councils and giving them the freedom and flexibility to transform local areas.

In a prospectus, the District Council Network is calling for a permanent commitment to multi-year settlements and a radical streamlining of one-off capital and revenue funding pots, with competitive bidding replaced by larger, more flexible sources of funding which maximise local discretion.

All formula-based specific grants should be rolled into the main local government finance settlement, the group says.

It also wants to see greater local control over business rates, with councils retaining 75% of receipts, and local housing authorities handed all additional income generated by the council tax supplement on second homes.

A wider shake-up of fiscal devolution is needed to help districts raise the income needed to regenerate high streets and town centres, it says, and new sources of local revenue such as tourist taxes should be easier to introduce.

The group argues that district councils have taken a disproportionate hit in recent years, with their core spending power having dwindled by 15% in real terms since 2015, compared with an 11% increase for local government as a whole.

In response, they had no choice but to deliver 10% in savings and service cuts to balance their budgets last year, it said.

"By forging a strong partnership between district councils and central government, we can secure the long-term sustainability of district funding… and deliver the financial freedoms and flexibilities that will allow districts to respond to the local needs we are uniquely placed to identify," it said.

Elsewhere in the prospectus, districts set out how they can accelerate the delivery of new homes, boost the supply of social and affordable housing and prevent homelessness.

https://www.publicfinance.co.uk/news/2024/07/districts-want-council-tax-flexibility-devolution-and-other-powers-new-government

DATA FOCUS IMPROVES FRAUD DETECTION IN BRIGHTON

BRIGHTON TEAM UNCOVERS ILLEGAL TENANCIES AND SUB-LETTING

Fraud investigators have clawed back hundreds of thousands of pounds by making better use of official data.

The internal audit and counter fraud team at Brighton and Hove City Council have uncovered fraudulent claims totalling nearly £600,000 following months of detailed investigations.

Their annual report revealed how better use of data and forensic investigations had found a range of criminal activity including Blue Badge fraud and housing benefit overpayments.

A total of 37 allegations were received in the last financial year (17 in the first half of the year and 20 in the second half). For comparison, 36 allegations were received in the previous financial year.

Cases of social housing fraud worth £570,918 were uncovered in the financial year to March but the team also found cases of procurement fraud linked to council business.

An officer was dismissed for gross misconduct for not following procurement and contract standing orders plus misrepresenting their role with the council. The department in which it took place was ordered to address weaknesses in their controls.

The results are due to a team that comprises four auditors with counter fraud expertise across all departments and three tenancy fraud investigators.

But, as with most local authorities across the country, it is social housing tenancy fraud – such as sub-letting – that generated the biggest volume of cases.

Other issues include people wrongly taking over a property following the death of a relation and continuing with a tenancy while living elsewhere to enable holiday lettings – a lucrative opportunity in the famous seaside resort.

https://www.publicfinance.co.uk/news/2024/05/guildford-told-go-back-basics-amid-housing-department-fraud-investigation

KEY PERFORMANCE INDICATORS

QUALITY ASSURANCE	KPI	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including Audit and Governance Committee meetings, pre-meetings, individual audit meetings and contract reviews have been attended by either the director or audit manager	G
Positive result from any external review	Following an External Quality Assessment by the Institute of Internal Auditors in May 2021, BDO were found to 'generally conform' (the highest rating) to the International Professional Practice Framework and Public Sector Internal Audit Standards	G
Information is presented in the format requested by the customer.	No requests to change the BDO format.	G
Customer satisfaction reports – overall score at average at least 3.5 / 5 for surveys issued at the end of each audit.	This KPI will be updated once customer satisfaction responses are received for 2024-25.	-

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.	We have issued draft reports within 3 weeks of fieldwork 'closing' meeting and finalised internal audit reports within 1 week after receiving management responses.	G
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.	G
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.	G
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.	G

AUDIT PROTOCOL	KPI	RAG RATING

DELIVERY	KPI	RAG RATING
Annual Audit Plan delivered in line with timetable and Actual days are in accordance with Annual Audit Plan	To be updated during the progress of the audit programme.	

APPENDIX 1

OPINION SIGNIFICANCE DEFINITION

LEVEL OF ASSURANCE	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION	FINDINGS FROM REVIEW
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

101

OXFORD CITY COUNCIL

2024/2025

IDEAS | PEOPLE | TRUST

CONTENTS

102
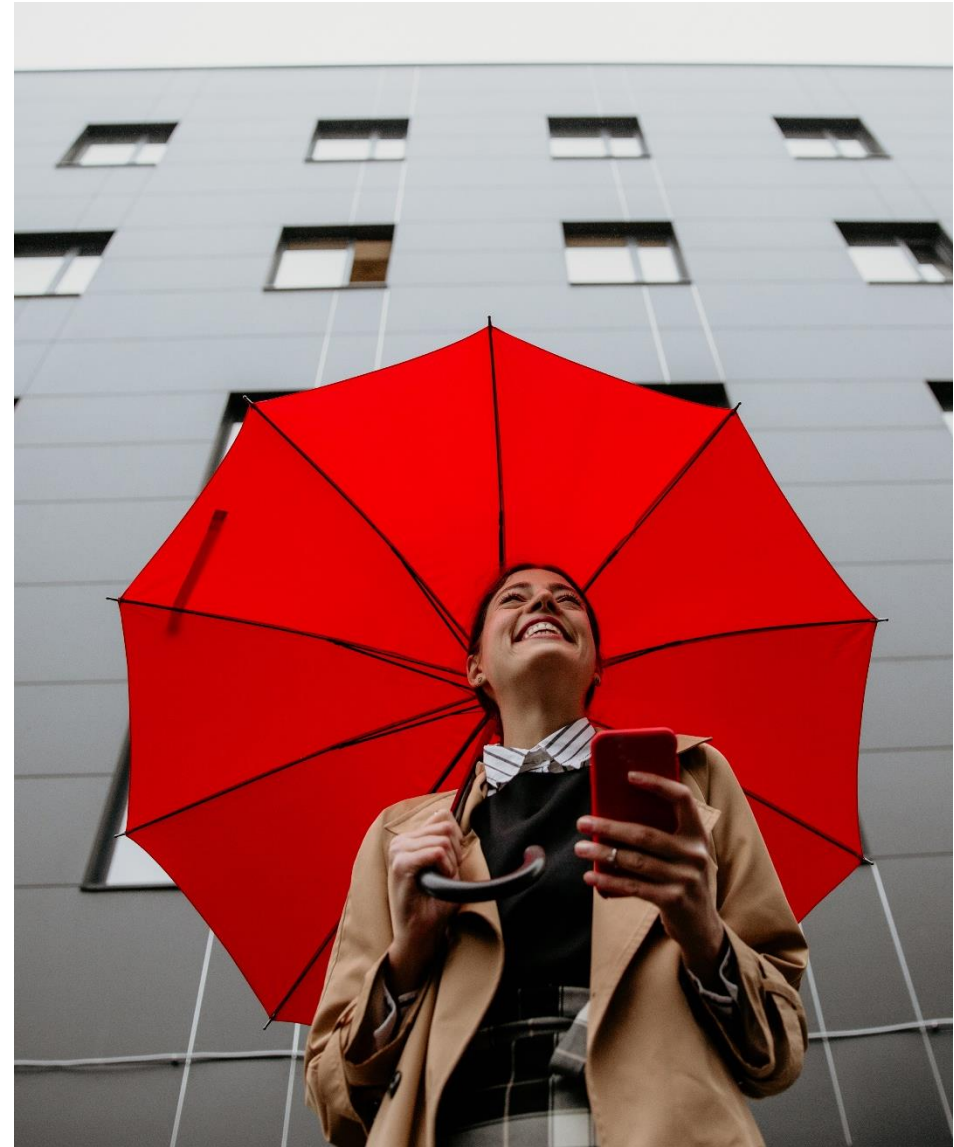
SUMMARY

103

2024/2025	Total Recs to follow up July 24	H	M
Business Continuity & Disaster Recovery	1	-	1
Total	**1**	**1**	**1**

Complete		Incomplete	
H	M	H	M
	1	-	-
-	1	-	-

2024/2025 3	Total Recs to follow up July 24	H	M
Income Generation	1	1	-
Housing Rents	1	-	1
Total	**2**	**1**	**1**

Complete		Incomplete	
H	M	H	M
-	-	1	-
-	-	-	1
-	-	1	1

2024/2025 4	Total Recs to follow up July 24	H	M
Empty Properties and Dwellings	1	-	1

Complete		Incomplete	
H	M	H	M
-	-	-	1

Accounts Receivables	2	-	2	-	2	-	-
Building Control	1		1	-		-	1
Total	**4**	**-**	**4**	**-**	**2**	**-**	**2**

104

SUMMARY

2021/2022

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/2025, 2022/23 and 2023/24.

▶ One medium recommendation for Business Continuity and Disaster Recovery has been completed since the previous Audit and Governance Committee and removed from the follow up tracker.

2022/2023

▶ One high recommendation from the Income Generation review has been revised due to the Council being in the early stages of the procurement of a new asset management system.

▶ One medium recommendation from Housing Rents review implementation date has been revised due to the IT Team currently undergoing a review of the QL workstream to automate elements of the stages for the succession of tenancies.

2023/2024

▶ Two medium recommendations have been completed and removed from the follow up tracker (Accounts Receivable).

▶ Two medium recommendations remain incomplete (Building Control and Empty Properties) and the due date has been revised and will be followed up as part of the next Audit and Governance Committee.

We will continue to follow up on all recommendations with revised due dates as they fall due to subsequent Audit and Governance Committee meetings.

REQUIRED AUDIT AND GOVERNANCE COMMITTEE ACTION:

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

July 2024 Recommendation due for implementation

105
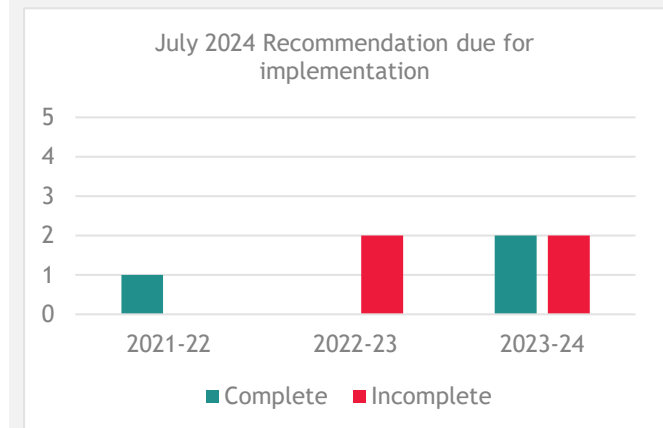
RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22. **Business Continuity & Disaster Recovery**	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	~~30/04/2022~~ ~~30/04/2023~~ 31/12/2023	**Management Comments:** The disaster recovery test has been completed. *Internal Audit Comments:* Internal Audit reviewed confirmation email from SCC stating a disaster recovery test was completed in May 2024. Outcomes from the survey will be monitored within an action plan. Internal Audit deem the recommendation as complete
2023/24. **Accounts Receivable**	Management should conduct a six-monthly check of all changes relating to automatic notifications from Agresso for customer details focussing on those which have been amended during this time period. Should this not be possible, a quarterly check should be conducted to identify any irregular changes to customer details.	Medium	Incomes Team Leader	~~31/03/2024~~ 30/06/2024	**Management Comments:** We have worked with our systems teams to develop a report showing all customer Masterfile changes. A Customer changes report will run automatically on a quarterly basis from 1.6.2024. It will go directly to the Team's inbox. Upon receipt it will be reviewed for any irregular changes or patterns over the last quarter and the be saves as 'reviewed' in the customer amendment folder. *Internal Audit Comments: Internal Audit reviewed the customer changes report data - 4.5.2024 and deem the recommendation as complete.*
2023/24. **Accounts Receivable**	a) Management should investigate whether the reminder letters were sent out for the exceptions identified above and the dates should be recorded on Agresso. b) Management should ensure that the Agresso system records the dates by which all reminder letters are issued	Medium	Incomes Team Leader	30/06/2024	**Management Comments:** Agresso records the date reminders are issued via the compliant code, this is updated automatically. This allows staff to see when subsequent action should be taken. *Internal Audit Comments:* a) *Internal audit reviewed screenshots from the Agresso system which displays a record of when reminder*

106

and subsequent enforcement action should be taken in line with policy.

c) Sufficient notes should be made on Agresso describing the actions taken to date.

letters were sent out for the exceptions identified and the dates are recorded on Agresso.

b/c) Internal audit reviewed screen shots from the Agresso system and noted Agresso recorded the date reminders were issued via a compliant code and notes were made locally by each officer responsible for managing the corresponding debt.

107

RECOMMENDATIONS: IN PROGRESS

These recommendations have been marked as In Progress as they have not been implemented by their original date; a revised date has been provided.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2022/23. **Income Generation**	We understand that the Council are considering procuring a new asset management system therefore, it should be investigated whether a new system could interface directly with Agresso to reconcile the rent billed to tenants with the property management database.	High 🔴	Corporate Asset Lead and Property Services Manager	~~01/01/2023~~ ~~31/03/2024~~ 30/09/2025	**Management Comments:** The Council are in the early stages of procurement for a new asset management system and have acquired the support from an external consultant to assist with the process of choosing a system which integrates with Agresso and other existing Council systems. Therefore, the due date for the recommendation will be revised to September 2025.

Internal Audit Comments: As part of the April 2023 Audit and Governance Committee the Property Services Manager expressed that the implementation of a new asset management agreed in January 2023 was optimistic. The implementation date was subsequently revised to March 2024 considering the time it will take to implement and embed the system. The March 2024 implementation date has now passed and we will follow up internally in September 2024, December 2024 and March 2025 respectively to understand the progress of the asset management system implementation and ensure the date agreed for September 2025 is on track to be met. |
| **2022/23.** **Housing Rents** | 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~~ 30/09/2024 | **Management Comments:** A robust process map has been created which outlines the process of succession of tenancies. The IT Team are currently developing the QL workstream to automate elements of the stages for the succession of tenancies. The flow chart will be finalised once the IT Team complete the works on QL.

Internal Audit Comments: We will be undertaking a QL review in July 2024 and will assess the development of the QL workstream automation. We will therefore provide an |

108

				update to the Audit and Governance Committee in September 2024.
2023/24. **Empty Properties and Dwellings**	The Council should document a resource needs assessment, so it is clear what is required to deliver more empty homes to use in the future. 🟠	Medium	Head of Planning & Regulatory Services	~~01/06/2024~~ 30/09/2024	**Management Comments:** The service is still undergoing the process of finalising the Service Plan. The recommendation will be reviewed once the plan has been created. *Internal Audit Comments:* Given the Head of Planning and Regulatory Services has recently taken on the service area this recommendation will take some time to finalise. Therefore, we will follow up this recommendation in September 2024 and report back to the January 2025 Audit and Governance Committee.
2023/24. **Building Control**	A. A Training Needs Analysis should be undertaken annually to explore the type of training the Council can offer staff including exploring opportunities for joint training 🟠 B. A training plan should be created as a result of the training needs analysis and circulated to the Building Control Team and other teams (where applicable)	Medium	Building Control Team Manager	~~31/07/2024~~ 30/09/2024	**Management Comments:** A competency matrix is being developed with a training plan as part of the QMS which is required to comply with the Building Safety Regulators Requirements. Therefore, the due date for the recommendation has been revised to be followed up at the next Audit Committee meeting *Internal Audit Comments: The due date for the recommendation has been revised to be followed up for September 2024 and reported to the January 2025 Audit and Governance Committee.*

109

FOR MORE INFORMATION:

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110

BDO

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Minutes of a meeting of the
Audit and Governance Committee
on Monday 8 April 2024

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OXFORD
CITY
COUNCIL

Committee members present:

Councillor Fry (Chair)   Councillor Jarvis (Vice-Chair)

Councillor Corais   Councillor Railton

Councillor Roz Smith

Officers present for all or part of the meeting:

Nigel Kennedy, Head of Financial Services
Bill Lewis, Finance Accounting Manager
Emma Griffiths, Legal Services Manager
Lucy Brown, Committee and Member Services Officer

Also present:

Gurpreet Dulay, Internal Auditor, BDO
Yasmin Ahmed, Internal Auditor, BDO
Maria Grindley, External Auditor, Ernst & Young
Adrian Balmer, External Auditor, Ernst & Young
Helen Bishop, Head of Business Improvement
Gail Malkin, Head of People
David Butler, Head of Planning and Regulatory Services
Mish Tullar, Head of Corporate Strategy
Rocco Labellarte, Chief Technology Officer

Apologies:

No apologies were received

41. Declarations of Interest

None received.

42. Risk Management Report as at 29 February 2024

Bill Lewis, Financial Accounting Manager, introduced the report which updated the Committee on both the corporate and service risks as at 29 February 2024 and highlighted that the service risk register provided greater detail as requested by the Committee at the previous meeting. He drew the Committee's attention to the red risks on the service risk register, of which the detail was included in the attached appendices.

In response to a question regarding the Hinksey Heated Outdoor Pool cover risk outlined in the service risk register that had been downgraded from a red risk to amber, Nigel Kennedy, Head of Financial Services advised that this was due to the new leisure service provider, Servico, erecting a fence around the pool to mitigate against damage.

Councillors noted that they wished to be provided with the level of detail provided for future reports.

The Audit and Governance Committee noted the report.

43. External Auditors

Adrian Balmer, External Auditor, Ernst & Young, provided a verbal report to update the Committee on the 20221/22 accounts. He informed the Committee of the national picture that the backlog of the publication of audited accounts had grown to an unacceptable level. He advised the Committee of the three phases that had been developed to deal with the backlog agreed by the Department of Levelling Up and Communities and the Financial Reporting Council as follows:

- Clearing the backlog and historic audit opinions up to and including the financial year 2022/23 by 30 September 2024.
- Create backstop dates to mitigate against future backlogs of audits in future years.
- Addressing system challenges in the local audit system and embedding timely financial reporting and audit reporting deadlines.

Three consultations had taken place and have informed the above decisions, and these were 'Addressing the local audit backlog in England: Consultation', 'Local audit in England Code of Audit Practice', and the CIPFA 'Code of Practice on Local Authority Accounting in the United Kingdom 2022/23.

Bill Lewis, Financial Accounting Manager, advised the Committee that the Council had responded to the CIPFA consultation, and highlighted that simplification of local authority accounts would be welcomed to ensure that they were presented in layman's terms, and therefore more accessible to more people. In response to concerns raised regarding the reset dates, Maria Grindley, External Auditor, Ernst & Young, advised that they had responded to the consultation to note that it would not be helpful for the backstock dates to coincide with other peak deadlines.

In response to questions raised by the Committee, Maria Grindley advised that if the legislation was clear and that deadlines set in the first phase were agreed, then as E&Y were already working to meet those deadlines, it was hoped they would be completed by at least October 2024. However, it was emphasised that this would be dependent on guidance being made available to external auditors in good time to complete these works.

Bill Lewis provided an update on the progress of the 2021/22, 2022/23 and 2023/24 accounts to the Committee. He advised that the 2021/22 were currently being reaudited following the changes to transactions from the QL system and were now finalised and were subject to approval. The 2022/23 accounts had been put on hold until the final opening balance from the previous year's accounts were available. A final set of accounts were currently being prepared for public consultation, prior to being submitted for audit disclaimer and completion of the value for money work required by the external auditors. Following completion of the 2022/23 accounts, the work would commence for the 2023/24 accounts, and ambitious deadlines had been set to get back on track.

Maria Grindley advised that from the external auditor's perspective on the two years for 2021/22 and 2022/23, some work would be required to produce an audit disclaimer, and they were currently working through this. In anticipation of the legislation, clarity from the regulators on what work was required to get to a disclaimer opinion in order to close those accounts was being sought. However, it should be noted that the value for money opinion was required, and they were pushing ahead with this. A draft value for money would be produced for the Committee, and a disclaimer report would cover both of those years. It was expected that the accounts for the year ended 2023/24 would run as a normal audit year.

In response to a query from the Committee on the level of assurance provided by only having an audit disclaimer, Nigel Kennedy advised that whilst there were concerns, it was understandable following the consultations that had been run by the government. In terms of the Council's companies, there may be concerns raised that sets of accounts were not available for those years as only audit disclaimers would be available, especially during the tendering process for new works. It was also noted that it would take approximately three years for those disclaimers to work through the system.

He also highlighted that there would also have to be conversations with the external auditors for allocation of fees payable as full sets of audits would not be provided, however these would be discussions for the PSAA, as they had negotiated the contracts with external auditors of behalf of local authorities.

Maria Grindley responded that whilst there were agreed drafts for the audit disclaimers, these would need to be agreed across the system to ensure that they were upheld by their regulators.

The Committee **noted** their concerns with the above and looked forward to receiving updates at the next meeting.

44. Reports requested by the Committee

a)   Workforce Sustainability Report

Helen Bishop, Head of Business Improvement introduced the report which provided the Committee with a comprehensive update on the actions in place to improve the sustainability of the workforce. She highlighted that the report highlighted a number of indicators that were prevalent in the organisation and nationally that had raised this as a corporate risk and was therefore included on the register. The report also set out a range of actions to mitigate at a number of levels, including the two-year pay deal and a strategic piece of work on pay and grading.

In response to questions raised by the Committee, Helen Bishop and Gail Malkin, Head of People, advised the following:

- Around 80% of apprentices were retained by the Council.
- A 'smaller, better paid workforce' came about from aspirations to be more efficient and had been reviewed during any departmental restructure to ensure the Council was running efficiently.
- The Council continued to keep a 'watching brief' on the 4-day working week undertaken by South Cambridgeshire Council, following the motion passed at Council. At this stage, there were no plans to take this further.
- Data gathered from the Four-Day Working Week Foundation had provided very positive evidence on workforce output performance and happiness levels.

- As part of the piece of work on pay grading, comparison against other authorities had presented a mixed picture.
- Staff turnover had increased to 15% from around 10%, however some other local authorities had staff turnover of over 20%
- Regular monitoring reports were produced by departmental area, and a cohort of managers work together to ensure good practice and procedures were shared to deal with high levels of sickness on a case-by-case basis, which had proved successful. This was then reported to the Corporate Management Team.
- Occupational heath and reasonable adjustment to working conditions would be offered to any member of staff on long term sickness.

Cllr Corais arrived at the meeting.

The Audit and Committee noted that whilst the report demonstrated some positive progress made, there were still concerns surrounding retention of the existing workforce and recruitment to some service areas, and were therefore resolved to:

1. Note the ~~positive~~ progress being made to improve the workforce sustainability of the Council as set out in the report.

b)   Section 106 Report

David Butler, Head of Planning and Regulatory Service, introduced the report which explained the Community Infrastructure Levy (CIL) and Section 106 agreement process for the Committee. He highlighted that CIL was a planning charge applied on new developments to aid funding of infrastructure across the city and provided examples of these. In contrast, he outlined that Section 106 legal agreements were planning obligations entered into prior to planning permission was granted, and were specific to that planning application, and could not accumulated for spending elsewhere in the city. He drew the Committee's attention to the Infrastructure Funding Statement, attached to the report, which was a statutory report produced by the Council to outline the spending undertaken in the previous year, and the proposed spending for the current year, however advised that this could be subject to change.

Following questions from the Committee, David Butler advised the following:

- Following approval of the planning application, and a demand notice issued at commencement of the works, there would be a discrepancy between award of the levy and collection of funds, as shown in the figures presented in the appendix.
- Further information could be provided to the Committee on the City Centre Works detailed in the report. (**ACTION**)
- Funds awarded through Section 106 for affordable housing would be for the provision of additional affordable housing for the city. It would be an expensive method to deal with the number of empty properties across the city with the use of Compulsory Purchase Orders.
- Section 106 funding has a time limit attached, and if not spent would be returned, whereas CIL funding was held by the Council with no time limits attached. Parish Councils have a shorter timeline on spend, and to ensure spending takes place, collaborative work takes place with the Council to ensure funds were spent.

The Audit and Governance Committee **resolved** to:

1. Acknowledge and note the CIL and S106 process.

45. Internal Audit: Audit Plan 2024/25 and Strategic Plan 2024-27

Gurpreet Dulay, Internal Auditor, BDO presented the report which set out the proposed Internal Plan for 2024/25 and the Strategic Plan for 2024-27 detailing the programme of work for the next years and future audit years. He highlighted that the document was reviewed each year, following discussions with Heads of Service and the Operational Delivery Group prior to agreement by the Committee. He drew the Committee's attention to their Charter detailed in the pack and asked that the Committee agree both the Internal Audit Plan for 2024/25 and the Strategic Plan for 2024-27, including the Charter, attached within the report.

During discussions of the Strategic Plan, it was noted that all audits that were planned for future years could be brought forward if the Committee felt it necessary. Also, the Committee could request management to re-report to them if concerns were raised in particular service areas.

The Audit and Governance Committee resolved to **agree** the Internal Audit Plan for 2024/25 and the Strategic Plan for 2024-27, and noted the Charter attached within the report.

46. Internal Audit Progress Report - March 2024

Yasmin Ahmed, Internal Auditor (BDO) presented the internal audit progress report for March 2024, which informed the Committee on progress made against the internal audit plan for 2023/24. It was noted that good progress had been made in the delivery of the internal audit plan and advised that fieldwork was underway for three reviews which would complete the 2023/24 audit plan for Selective Licensing, Data Analytics and the QL Review which would be presented to the July Committee meeting.

She drew the Committee's attention to the audit plan, of which the Health and Safety and Fire Safety Review were moved to the 2025 audit year following the completion of an independent regulatory review which had caused capacity issues for completion of this audit. The Town Hall and Community Centre Lettings audit has been removed from the audit plan as the Council would be procuring a new system to manage these lettings and the audit would take place when this had been embedded.

During discussion of the Building Service audit report, the Committee noted that there continued to be a wider issue regarding recruitment and retention affecting the building control service, which resulted in a longer time taken to validate applications. David Buter, Head of Planning and Regulatory Services advised that the government had introduced a new registration scheme for all new building surveyors, which had resulted in all building surveyors having to complete a series of written and verbal tests. It was suspected that this would lead to a dropout of surveyors of approximately 25%. Whilst Council staff had completed these tests, it was likely that this would impact on future recruitment. Following a question regarding recruitment and retention of staff in this area, David Butler advised that it was very difficult to recruit in this area, and that the Council would seek to 'grow their own' through the apprenticeship scheme. However, the would be dependent on the amount of time that could be allocated to ensuring appropriate training could be provided. There was currently one apprentice in the team.

Yasmin Ahmed introduced the audit report on Recruitment and Retention and advised that the plan was made up of six objectives, and actions were in place and being monitored to meet those objectives. The key findings were noted, and Gail Malkin responded to a question regarding data not being held on vacant positions, advising

that 'a time to recruit' measure was being explored. She explained that whilst there might be a vacant role, there was not always a plan to recruit to that role. A recruitment consultant was currently working with managers to determine the level of current vacancies within the Council.

The Audit and Governance Committee **noted** the contents of the report.

47. Internal Audit Follow Up Report - March 2024

Yasmin Ahmed, Internal Auditor, BDO presented the report which informed the Committee on the implementation of the recommendations from their previous internal audit reviews. She requested that auditees send in survey responses to guide any improvements required and highlighted the Sector Update included within the report.

Yasmin Ahmed highlighted that there were 24 recommendations to follow up on, and that that were incomplete recommendations were discussed by the Committee.

In response to questions regarding the Environment audits, Mish Tullar, Head of Corporate Services advised that many of the outstanding audits had now been completed, and work was underway to complete those where due dates had been revised. Nigel Kennedy, Head of Financial Services, clarified the comments regarding the recommendation to update the prioritisation matrix for capital projects to include positive weightings for net zero carbon outcomes, which had been implemented as part of the capital strategy, and that whilst these had been used previously, he would check the current position.

Following comments regarding the issues experienced with the QL system, Nigel Kennedy advised that an update report could come to a future Committee meeting.

The Audit and Governance Committee **noted** the contents of the report.

48. 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 Aldates', 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.

49. Internal Audit Follow Up Report - Cyber Security [Private]

Yasmin Ahmed, Internal Auditor, BDO presented the report which updated the Committee on the status of implementation of recommendations arising from the Cyber Security report issued in 2022/23. Rocco Labellerte, Chief Technology Officer responded to queries raised by the Committee in private session.

The Committee **noted** the contents of the report.

50. Minutes of the previous meeting [part private]

The Committee agreed to **approve** the ordinary and confidential minutes of the meeting held on 17 January 2024 as a true and accurate record.

51. Dates and times of meetings

The Committee noted the dates and times of future meetings.

The meeting started at 6.05 pm and ended at 8.05 pm

Chair …………………………..   **Date: Wednesday 24 July 2024**

When decisions take effect:
Cabinet: after the call-in and review period has expired
Planning Committees: after the call-in and review period has expired and the formal decision notice is issued
All other committees: immediately.
Details are in the Council's Constitution.

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