West Oxfordshire District Council

Report of Internal Audit Activity

November 2025

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

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Internal Audit Definitions

At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- **No**
- **Limited**
- **Reasonable**
- **Substantial**

- Audit Framework Definitions

Control Assurance Definitions

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

Non-Opinion – In addition to our opinion based work we will provide consultancy services. The "advice" offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

Internal Audit Definitions

Recommendations are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.

- Audit Framework Definitions

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

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

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Definitions of Risk

Risk	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Audit Plan Progress

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	Counter Fraud and Enforcement Unit	Final Report	Low Substantial	1	-	-	1	Reported in September
Key Financial Control	Payroll – Publica Controls	Final Report	Mid Substantial	0	-	-	-	Reported in September
Key Financial Control	Payroll – Council Controls	Final Report	Mid Reasonable	0	-	1	-	Reported in September
Operational	Leisure Facilities	Draft Report						
Governance	Data Retention	Draft Report						
Operational	Digital Exclusion	Final Report	Advisory					
ICT	Disaster Recovery – Revenues and Benefits	Final Report	Low Substantial	0	-	-	-	Report included
Operational	Climate Change – Operational	In Progress						
Key Financial Control	Council Tax and NNDR	In Progress						
Key Financial Control	Housing Benefit and Council Tax Support	In Progress						
Governance	Business Continuity Plans (Services)	Deferred						
Follow-Up	Data Breaches / Protection	In Progress						
Operational	Disabled Facilities Grants	Initiated						
Key Financial Control	Bank Reconciliations	In Progress						

Audit Plan Progress

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	Accounts Payable – Quarterly Review 2025/26	On Going						
Grant Certification	Carbon Data 2023/24	Ready to Start						
Support	Business Grant Funding – Aged Debt	On Going						Quarterly review of Business Grant Overpayment Aged Debts with Head of Service, Counter Fraud and Enforcement Unit for reporting to BEIS
Support / Advisory	Support to Publica Transition Programme Phase 2	Complete						
Support / Advisory	Oxfordshire Waste Partnership	On Going						
Advisory	Procurement and Commissioning Group	On Going						
Advisory	Health and Safety Working Group	On Going						
Advisory	Management Team Meetings	On Going						
Support	Co-Ordination Team / Emergency Planning	On Going						
Follow-Up	Follow-Up of Agreed Actions (not included in an audit above)	On Going						
Other Audit Involvement	Working with the Counter Fraud and Enforcement Unit	On Going						
Other Audit Involvement	Management of the IA Function and Client Support	On Going						

Audit Plan Progress

| Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Other Audit Involvement	Contingency – Provision for New Work based on emerging risks							

The following are the Internal Audit reports, of each audit review finalised,
since the last Committee update

ICT Disaster Recovery (Revenues & Benefits) – Final Report – October 2025

Audit Objective	To replicate an ICT disaster recovery (Revenues and Benefits service) scenario and provide assurance that Disaster Recovery arrangements are managed effectively.

Executive Summary

	Assurance Opinion	Management Actions		Organisational Risk Assessment	Medium
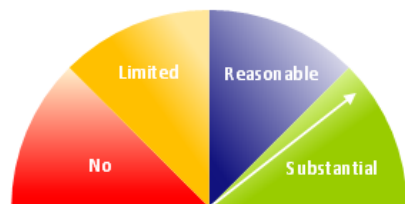
Assurance Opinion	Management Actions		Organisational Risk Assessment
The review confirmed a sound system of governance, risk management and control, with internal controls operating effectively and being consistently applied to support the achievement of objectives.	Priority 1	0	Our audit work includes areas that we consider have a medium organisational risk and potential impact.
	Priority 2	0	
	Priority 3	0	
	Total	0	

Key Conclusions

Disaster Recovery Test: This test intends to replicate a disaster scenario where the Council's physical servers are unavailable. Established criteria for a successful test this year is being able to fully recover and operate the Revenue & Benefits application for each of the 4 Councils in a secure cloud environment using cloud back-ups. Preparation is crucial for ensuring the cloud recovered applications do not interfere with the live applications hosted on the Council servers.

Challenges Encountered: When the recovery test started it was identified that some supporting systems were not starting as expected when mounted in Microsoft Azure (Cloud Computing Platform). This was tracked back to a recent change in the way Microsoft Azure handles recovered systems. It was decided, given that this was a test scenario, there was insufficient working hours' time to complete the recovery, so the test was rescheduled while a solution was identified and implemented. If this had happened in a real disaster it is estimated that this problem would have delayed recovery by approximately 6 hours. A permanent solution for this issue is now in place.

The rescheduled test successfully navigated the issues from the first attempt and the recovery process began as expected. The team reconvened 48 hours later to allow sufficient time for data transfer and working hours. The necessary technical tasks were completed to bring the systems online allowing user access to the system. Screenshots were then obtained to demonstrate that test data was present in the recovered systems demonstrating system integrity.

Audit Scope

The audit includes:

- Test data insertion into the Council's Revenues & Benefits systems prior to the test commencing.
- Full walkthrough of the recovery process of the Council's Revenues & Benefits system.
- Confirmation that the data restored is accurate and data inserted in the on-premises system is present in the recovered system.

Scope exclusions: Service area plans are not included in this ICT review as they are audited separately.

Other Relevant Information

Senior ICT Officers have advised that the longer recovery times compared to last year's recovery test is due to the systems being approximately 4 times larger. A 48-hour window was allocated for this test, but it's important to note that recovery times will vary significantly depending on the nature of the disaster and the priority of systems requiring recovery.

Cyber incidents at neighbouring authorities have further demonstrated that borough and district Councils are targets for hackers. Officers see the threat of a cyber incident as a matter of when and not if. This is the main factor in assessing the Organisational Risk Assessment as "Medium".