



WEST OXFORDSHIRE
DISTRICT COUNCIL

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Name and date of Committee	AUDIT AND GOVERNANCE COMMITTEE – 27 NOVEMBER 2025
Subject	INTERNAL AUDIT EXTERNAL QUALITY ASSESSMENT
Wards affected	None
Accountable member	Councillor Alaric Smith, Executive Member for Finance Email: Alaric.Smith@westoxon.gov.uk
Accountable officer	Madhu Richards, Director of Finance Email: Madhu.Richards@westoxon.gov.uk
Report author	Lucy Cater, Head of Internal Audit. Assistant Director, SWAP Internal Audit Services Email: Lucy.Cater@swapaudit.co.uk
Summary/Purpose	To present a report of SWAP's External Quality Assessment (EQA) 2025.
Annexes	Annex A – SWAP EQA 2025
Recommendation(s)	That the Audit and Governance Committee resolves to: I. Note the SWAP External Quality Assessment Report
Corporate priorities	Internal Audit supports all Council Corporate Priorities <ul style="list-style-type: none">• Putting Residents First• A Good Quality of Life for All• A Better Environment for People and Wildlife• Responding to the Climate and Ecological Emergency• Working Together for West Oxfordshire
Key Decision	NO
Exempt	NO

Consultees/ Consultation	Not Applicable
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1. BACKGROUND

The Internal Audit Service is provided to this Council by SWAP Internal Audit Services (SWAP). SWAP is a local authority-controlled company.

The Public Sector Internal Auditing Standard (PSIAS) and the International Professional Practices Framework (IPPF) for Internal Auditing require that an External Quality Assessment (EQA) of an internal audit activity must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.

2. MAIN POINTS

SWAP's most recent EQA was conducted during December 2024 by the Devon Assurance Partnership and was based on the PSIAS and the Code of Ethics. They awarded SWAP highest rating available which is **Generally Conforms**. The Final EQA report was issued and shared with the SWAP Board in January 2025.

The actions arising from that assessment form the QAIP (Quality Assurance and Improvement Plan). The QAIP, under Internal Auditing Standards, should be made up of both actions from the EQA and actions arising from internal quality assurance measures. To ensure SWAP continues to conform to the standards, it also undertakes annual self-assessments. Additional actions arising from the annual self assessments are incorporated into the QAIP and are monitored by the SWAP Board of Directors.

3. ALTERNATIVE OPTIONS

Not Applicable

4. FINANCIAL IMPLICATIONS

Not Applicable

5. LEGAL IMPLICATIONS

Not Applicable

6. RISK ASSESSMENT

Not Applicable

7. EQUALITIES IMPACT

Not Applicable

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 Not Applicable

9. BACKGROUND PAPERS

9.1 The following documents have been identified by the author of the report in accordance with section 100D.5(a) of the Local Government Act 1972 and are listed in accordance with section 100 D.1(a) for inspection by members of the public:

- Internal Audit Reports

9.2 These documents will be available for inspection online at www.westoxon.gov.uk or by contacting democratic services democratic.services@westoxon.gov.uk for a period of up to 4 years from the date of the meeting.

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