



WEST OXFORDSHIRE  
DISTRICT COUNCIL

## WEST OXFORDSHIRE DISTRICT COUNCIL

Name and date of Committee	<b>AUDIT AND GOVERNANCE COMMITTEE – 19 MARCH 2026.</b>
Subject	<b>INTERNAL AUDIT PLAN 2026/27 AND INTERNAL AUDIT CHARTER AND MANDATE 2026/27</b>
Wards affected	None
Accountable member	Councillor Alaric Smith, Executive Member for Finance Email: <a href="mailto:Alaric.Smith@westoxon.gov.uk">Alaric.Smith@westoxon.gov.uk</a>
Accountable officer	Madhu Richards, Director of Finance Email: <a href="mailto:Madhu.Richards@westoxon.gov.uk">Madhu.Richards@westoxon.gov.uk</a>
Report author	Lucy Cater, Head of Internal Audit. Assistant Director, SWAP Internal Audit Services Email: <a href="mailto:Lucy.Cater@swapaudit.co.uk">Lucy.Cater@swapaudit.co.uk</a>
Summary/Purpose	To present to the Audit and Governance Committee the Internal Audit Plan, Charter and Mandate 2026/27 for consideration and approval.
Annexes	Annex A – Proposed Internal Audit Plan 2026/27 Annex B – Internal Audit Charter and Mandate 2026/27
Recommendation(s)	That the Audit and Governance Committee resolves to: <ol style="list-style-type: none"><li>1. Approve the proposed Internal Audit Plan 2026/27</li><li>2. Approve the Internal Audit Charter and Mandate 2026/27</li></ol>
Corporate priorities	Internal Audit supports all Council Corporate Priorities <ul style="list-style-type: none"><li>• Putting Residents First</li><li>• A Good Quality of Life for All</li><li>• A Better Environment for People and Wildlife</li><li>• Responding to the Climate and Ecological Emergency</li><li>• Working Together for West Oxfordshire</li></ul>

Key Decision	NO
Exempt	NO
Consultees/ Consultation	Not Applicable

## **I. BACKGROUND**

### Internal Audit

The primary role of Internal Audit is to provide assurance that West Oxfordshire District Council ('the Council's') systems provide for a proper administration of its affairs. To this end, Internal Audit carries out a programme of audits that is agreed annually with the Council's Senior Leadership Team and the Audit and Governance Committee. The Internal Audit service is provided to the Council by SWAP Internal Audit Services (SWAP). A copy of the proposed Internal Audit Plan 2026/27 is attached to this report at Annex A.

To satisfy the requirements of the Global Internal Audit Standards and the UK Application Note, and to reflect changes within the Council, SWAP needs to focus upon areas where the organisation now requires assurance. This reinforces the requirement for Internal Audit to follow a more flexible and risk-based plan.

The core transactional financial systems delivered to the Council by Publica are covered within the Core Financials section of the Audit Plan. The scope of audits will include both Publica and client-side activities providing;

- Assurance to the client (the Council) over the controls, and system controls, operated by Publica Officers, for each financial module
- Periodic assurance over the other services provided by Publica.
- The required support to the External Auditor.

## **2. MAIN POINTS**

### Internal Audit Plan

A summary of the Proposed Internal Audit Plan for 2026/27 ('the Audit Plan') is included in the Annex 'A'. This lists the risk-based assurance and consultancy work planned for the year. Counter fraud related audit work has not been included in this Audit Plan.

The Audit Plan outlines a programme of work for 2026/27 as developed throughout January and February 2026. It is becoming increasingly difficult to accurately predict longer-term key organisational risks and with Local Government Re-Organisation our planning recognises this through a strategic 12 month plan, whereby we have prepared an agile, risk assessed Audit Plan containing key areas of coverage. This approach will ensure we are auditing the right areas, with the correct scope, at the right time.

We will revisit and adjust our programme of work on at least a quarterly basis to ensure alignment with the changing risk profile of the organisation's operations, systems and

controls and with regard to sector risks. The regular input of the Senior Leadership Team, and the Chief Financial Officer and review of the Council's risk register will be considered in this process.

The Audit Plan contains an element of contingency in order that the plan can remain flexible and respond to new and emerging risks as and when they are identified and may include unannounced activity.

#### Internal Audit Charter and Mandate 2026/27

The Internal Audit Charter and Mandate grants the Internal Audit function the authority to provide the Audit and Governance Committee and Senior Management with objective assurance, advice, insight, and foresight and is attached to this report at Annex B.

### **3. ALTERNATIVE OPTIONS**

Not Applicable

### **4. FINANCIAL IMPLICATIONS**

There are no direct financial implications

### **5. LEGAL IMPLICATIONS**

The Council operates an Internal Audit function in line with requirements of the Accounts and Audit Regulations 2015. There are no direct legal implications arising from this report

### **6. RISK ASSESSMENT**

The weaknesses in the control framework, identified by the Internal Audit activity, continues to threaten organisational objectives if recommendations are not implemented. There are no significant issues or risks in the attached report.

### **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](http://www.westoxon.gov.uk) or by contacting democratic services [democratic.services@westoxon.gov.uk](mailto:democratic.services@westoxon.gov.uk) for a period of up to 4 years from the date of the meeting.

(END)