

West Oxfordshire District Council

Proposed Internal Audit Plan 2026/27

Internal Audit Planning 2026/27

The internal audit plan represents a summary of the proposed audit coverage that the internal audit team will deliver throughout the 2026/27 financial year.

Introduction and Objective of the Audit Plan

Internal audit provides an independent and objective opinion on the Authority's risk management, governance, and control environment by evaluating its effectiveness.

Prior to the start of each financial year, SWAP, in conjunction with senior management, put together a proposed plan of audit work. The objective of our planning process and subsequent plan is to put us in a position to provide a well-informed and comprehensive annual audit opinion, based on sufficient and appropriate coverage of key business objectives, associated risks, and risk management processes.

The outcomes of each of the audits in our planned programme of work, will provide senior management and Members with assurance that the current risks faced by the Authority in these areas are adequately controlled and managed.

When reviewing the proposed internal audit plan (as set out in Appendix 1), key questions to consider include:

- Are the areas selected for coverage this coming year appropriate?
- Does the internal audit plan cover the organisation's key risks as they are recognised by the Senior Management Team and Audit and Governance Committee?
- Is sufficient assurance being received within our annual plan to monitor the organisation's risk profile effectively?

Internal Audit Planning 2026/27

The proposed 2026/27 plan presented in Appendix 1 provides coverage of the Authority's key corporate objectives and risks as well as core areas of recommended coverage.

Internal audit is only one source of assurance and should be considered as such.

Update to Approach

It is becoming increasingly difficult to accurately predict longer-term key organisational risks. Our approach to internal audit planning recognises this through a strategic 12 month plan, whereby we have prepared an agile, risk assessed work 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 Senior Management and review of the Authority's risk register will be considered in this process. Our 2026/27 audit plan will contain 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.

The proposed audit plan at Appendix 1 provides coverage of the Authority's key corporate objectives and strategic risks, as well as our core areas of recommended audit activity. In addition, due to services returning to the Authority, the audit plan identifies areas where audit activity will be split and assurance offered for each element, for example, payroll, strategic finance.

When compiling the audit plan Internal Audit has identified the human and technological resources necessary to complete the plan, in accordance with the fee paid by the Council.

Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. Internal audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.

Internal Audit Planning 2026/27

Our documented risk assessment helps to ensure that sufficient and appropriate areas are identified for consideration in our internal audit programme of work.

As above, it is the responsibility of the Authority's Senior Leadership Team, and the Audit and Governance Committee to ensure that, with consideration of our risk assessment, the overall programme of work throughout the year contains sufficient and appropriate coverage.

Internal Audit Risk Assessment (updated)

Our 2026/27 internal audit programme of work is based on a documented risk assessment, which SWAP will revisit regularly, but at least annually. The input of senior management as well as review of the Authority's risk register has been considered in this process.

Below we have set out a summary of the outcomes of the risk assessment for West Oxfordshire District Council



Core Audit Areas – Areas of Coverage and Brief Scope				
	Directorate	Link to Council Corporate Risk	Link to Council Priority	Proposed Qtr
PUBLICA AUDITS - Controls and Transactional Testing				
Core Financials – Publica Controls and Transactional Testing <i>A review of the controls operating within Publica in respect of the Core Financial systems:</i> <ul style="list-style-type: none"> • Main Accounting (Budgetary Control) • Treasury Management – High Level Key Control Testing • Bank Reconciliation – High Level Key Control Testing • Payroll • Procurement 	Finance	IR1 IR4 ER3/IR9 PR3	Key System - All	Qtr4 Qtr2/3 Qtr2/3 Qtr2/3 Qtr1
Human Resources <ul style="list-style-type: none"> • Manual Pay Calculations 	Workforce Planning and Transformation	IR1 IR4	Key System - All	Qtr1
Revenues and Benefits <i>A review of the controls operating in respect of:</i> <ul style="list-style-type: none"> • Council Tax • National Non-Domestic Rates • Housing Benefit and Council Tax Support <i>Scope to be confirmed</i>	Operations	IR1 IR4	Key System - All	Qtr 2/3
ICT Audits <ul style="list-style-type: none"> • Audits to be discussed and confirmed with the Chief Technology Officer and ICT Audit and Compliance Manager – BW Migration Project • Disaster Recovery – Annual Audit – Application / System to be agreed 	ICT	ER1	Key System - All	Qtr1-4 Qtr2
Governance <ul style="list-style-type: none"> • Emergency Planning and Business Continuity • Health and Safety – Mandatory Training / Risk Assessments / PPE • Safeguarding (Children and Adults) – Review of all Service Areas include Section 11 Report 	Corporate Services	SR1 IR3 ER4/PR2	Putting Residents First Working Together	Qtr1 Qtr1 Qtr1
Regulatory Services <ul style="list-style-type: none"> • Food Safety 	Operations	PR3	Putting Residents First	Qtr2

Proposed Internal Audit Plan 2026/27

Operational Audits <ul style="list-style-type: none"> Land Charges – Walkthrough of process, including application processing, timeliness, fee recovery. KPIs 	Operations		Putting Residents First	
Continuous and Annual Reviews <ul style="list-style-type: none"> Accounts Payable – Continuous Duplicate and Small Supplier Testing Procurement Review Unit – Review to support the services compliance with External Assessor Building Control – Review to support the services compliance with External Assessor Carbon Data 		IR1/PR3 IR1/PR3/IR3/IR4 PR3 SR2	Key System – All Key System – All Putting Residents First Responding to Climate Emergency	Qtr1-4 Qtr1-4 Qtr1-4 Qtr4
Proposed Audit Areas – Areas of Coverage and Brief Scope				
COUNCIL AUDITS				
Core Financials <ul style="list-style-type: none"> Payroll – Key Control Testing Main Accounting (Budgetary Control) 	Finance	PR3 IR1	Key System – All	Qtr2/3 Qtr4
Business Grant Post Payment Head of IA working with CFEU Manager re. recovery of overpayment of grants, Bad Debt information to BEIS		IR1		Qtr1-4
Property Compliance <ul style="list-style-type: none"> Review to ensure the Health and Safety Compliance of Council Property 		IR3/PR2	Putting Residents First	Qtr4
Planning <ul style="list-style-type: none"> Areas to review to be agreed with Manager but could include <ul style="list-style-type: none"> Planning Application Process Planning Validation (Service provided by Publica) Planning Appeals Planning Enforcement Heritage Community Infrastructure Levy (CIL) Forward Planning / Local Plan 	Governance and Regulatory	IR4 SR4	All	

Proposed Internal Audit Plan 2026/27

<p>Follow-Up Audits (Advisory and Limited Assurance) Data Retention <i>Follow-Up of 2025/26 Audit</i> Leisure and Culture <i>Follow-Up of 2025/26 Audit</i> Digital Exclusion <i>Follow-Up of 2025/26 Audit</i></p>		<p>IR2/IR4</p> <p>PR2</p>	<p>All</p> <p>Enabling a Good Quality of Life</p>	<p>Qtr2</p> <p>Qtr2</p> <p>Qtr2</p>
<p>Programmes and Projects <i>Time allocated to support WODC Specific / Directed Programmes and Projects</i> <i>To include support to Local Government Re-Organisation Work Streams (when required)</i></p>		<p>MR1</p>	<p>All</p>	
<p>Proposed audits will be considered, during the year, and discussed with Council Managers and Directors, Publica Business Managers, and Council Statutory Officers to confirm scope, timing and if it remains appropriate to undertake the audit. Liaison meetings will also identify any further areas (not included above) that would benefit from an Internal Audit Review. The Audit Plan will be updated and agreed with the CFO as necessary.</p>				
<p>Further requested assurance / advisory / support work</p>				

Other Audit Involvement

Management

Preparation of IA Monitoring Reports and preparation and attendance at Audit and Governance Committee. Annual Audit Planning. Attendance at Governance and Risk Groups. High level programme monitoring. Liaison meetings with CFO and Management Team. IA Team Liaison Meetings.

Follow-Up Audits

Follow-Up of Previous Year's Agreed Actions

Specialist Groups

IA attendance at specialist groups e.g. Health and Safety Working Group, Procurement and Commissioning Board

Grant Certification

Review (income and expenditure) and certification of Grants received by the Council ensuring funding requirements have been met (to include Disabled Facilities Grants)

Working with the Counter Fraud and Enforcement Unit

Provision to ensure collaborative working with the CFEU and to ensure control weaknesses, identified during CFEU activity, are being actioned. Regular liaison meetings

Contingency

Provision for new work based on emerging risks and Investigations.