West Oxfordshire District Council

Report of Internal Audit Activity

September 2026

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.

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.

- 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.

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	Climate Change	Final Report	Mid Substantial	1	0	1	0	Report Included
Operational	Bio-Diversity Net Gain	Draft Report						
ICT	CFEU Access to Systems	Draft Report						
Operational	Building Control Regulatory Compliance – Site Inspection Process	Draft Report						
Core Financial	Procurement	In Progress						
Operational	Health and Safety	In Progress						
Operational	Safeguarding	In Progress						
Core Financial	Revenues and Benefits	Ready to Start						
Core Financial	Payroll - Manual Calculations							
Follow-Up	Leisure Facilities	Ready to Start						

Audit Plan Progress

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	Accounts Payable – Quarterly Review 2026/27	On Going						
Grant Certification	Carbon Data 2023/24	Complete						
Grant Certification	Carbon Data 2024/25	Ready to Start						
Support	Business Grant Funding – Aged Debt	On Going						Ad-hoc review of Business Grant Overpayment Aged Debts with Head of Service, Counter Fraud and Enforcement Unit for reporting to BEIS
Support	LGR	On-Going						
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						

Audit Plan Progress

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

Summary of Audit Findings

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

Climate Change Operational – Final Report – July 2026

Audit Objective

To evaluate and provide assurance regarding the operational management of WODC's 2030 carbon neutral commitment across all council services.

Executive Summary

Assurance Opinion

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 in the area audited.

Management Actions

Priority 1	0
Priority 2	1
Priority 3	0
Total	1

Organisational Risk Assessment

Low

Our audit work includes areas that we consider have a low organisational risk and potential impact.

Key Conclusions

Performance Metrics – Carbon Action Plan KPI Reporting

Climate performance metrics are in place with detailed actions included within WODC's Carbon Action Plan. Annual carbon accounts report emissions reductions and regular project updates are provided; however, KPI progress has not yet been formally reported in a consolidated format. A formal reporting mechanism for progress on the Carbon Action Plan KPIs will support the Council's carbon neutral targets by improving transparency and ensuring clearer access to progress information for officers, members and the public.

Climate Change Survey

Survey responses indicate that there has been great progress in embedding the Council's climate priority, most notably, with carbon literacy training and the use of the SIAT. Respondents have indicated that there is potential for the priority to be further embedded, particularly around data sets available to service areas to calculate and reduce their carbon emissions. This information has been passed onto the Climate Team who will work with the service areas to assess whether additional data will benefit WODC in achieving their climate priority. The Climate Change Operations Audit Survey data is shared at Appendix A.

Sustainability Impact Assessment Tool (SIAT)

Sustainability Impact Assessments (previously known as the Climate Impact Assessments) are usually required for projects, policies and proposals and completed examples are available online. However, there are circumstances (e.g. budget reports) where this would not be required. The SIAT template has been tested and works as intended. The completed examples online only show the front page with some commentary but we have taken assurance from the template and guidance available via the WODC portal.

Audit Scope

This audit focused on assessing the operational processes supporting WODC's carbon neutral commitment. This included:

- A survey to service area managers to assess how their services are preparing for the 2030 deadline.
- Review of Sustainability Impact Assessment Tool usage.
- A review of the adequacy of governance arrangements to enable service areas to report and deliver against climate commitments.
- Evaluation of the adequacy and relevance of performance metrics and targets related to climate change.
- Assessment of the accuracy, reliability, and timeliness of climate-related data collection and reporting processes.
- Evaluate the adequacy of training and awareness programs related to climate change for staff and management.

Scope Exclusions: Climate Change Strategy.

	Adequacy of Governance Arrangements Survey responses suggest there is a mixed understanding of climate related governance arrangements. The details of these arrangements are stated on the Council's website with the plan and strategy and as part of published priority reports to the Executive. WODC has issued comms on the Publica portal to remind users of the WODC SIAT requirement. However, governance arrangements could be improved by implementing formal reporting of Carbon Action Plan KPIs as referenced above.	
	Carbon Data The latest annual carbon emission data published online is from 2022/23. Internal Audit collaborate with the climate and data teams to review carbon data. We have been provided with 2023/24 data which will be subject to our assessment process.	
	Climate Training The majority (66%) of WODC survey respondents stated that they had completed Carbon Literacy training. Training material and detailed guidance is available to all officers via the intranet.	

Other Relevant Information

WODC has made a commitment to becoming carbon neutral by 2030. Although Local Government Reorganisation (LGR) for Oxfordshire is likely to be completed before this deadline, it's important to continue to track and reduce carbon emissions as any new authority will want to do.

We note significant improvements to the latest published Climate Scorecard result which ranks WODC has the highest performing district council in the UK for climate action, and this has helped to form our assurance opinion.