



WEST OXFORDSHIRE  
DISTRICT COUNCIL

## WEST OXFORDSHIRE DISTRICT COUNCIL

|                             |  |
|-----------------------------|--|
| Name and date of Committee  | AUDIT AND GENERAL PURPOSES COMMITTEE – 23 SEPTEMBER 2021   |
| Report Number               | Agenda Item 6  |
| Subject                     | INTERNAL AUDIT PROGRESS REPORT   |
| Wards affected              | N/A  |
| Accountable member          | Councillor Suzi Coul, Cabinet Member for Finance<br>Email: suzi.coul@westoxon.gov.uk                       |
| Accountable officer         | Elizabeth Griffiths, Chief Finance Officer<br>Tel: 01993 861188 Email: Elizabeth.Griffiths@westoxon.gov.uk |
| Summary/Purpose             | Purpose  |
| Annexes                     | Annex A – Report of Internal Activity 2021/22  |
| Recommendation/s            | a) <i>That the Committee considers the report at Annex A and comments as necessary</i>                     |
| Corporate priorities        | Delivering excellent modern services whilst ensuring the financial sustainability of the Council.          |
| Key Decision                | NO   |
| Exempt                      | NO   |
| Consultees/<br>Consultation | N/A  |

## **1. BACKGROUND**

- 1.1.** The Internal Audit Service is provided to this Council by SWAP Internal Audit Services (SWAP). SWAP is a local authority-controlled company.
- 1.2.** The report attached at Annex A sets out the work undertaken by SWAP for the Council since the last meeting of this Committee. It follows the risk-based auditing principles and, therefore, this is an opportunity for the Committee to be aware of emerging issues which have resulted from SWAP involvement.
- 1.3.** Officers from SWAP will be in attendance at the Committee meeting and will be available to address Members' questions.

## **2. MAIN POINTS**

- 2.1.** The progress report enables the Audit and General Purposes Committee to monitor the work of the Internal Audit Service and ensure that it remains effective. It also provides the Committee with assurance opinions over areas reviewed within the reporting period, details of audit recommendations and the outcome of follow-up reviews conducted on previous audit recommendations.

## **3. FINANCIAL IMPLICATIONS**

- 3.1.** The Internal Audit Service is operating within the contract sum.

## **4. LEGAL IMPLICATIONS**

- 4.1.** None directly from this report. Internal Audit reviews consider compliance with legislation relevant to the service area under review.

## **5. RISK ASSESSMENT**

The weaknesses in the control framework, identified by the Internal Audit activity, continues to threaten organisational objectives if recommendations are not implemented.

## **6. BACKGROUND PAPERS**

- 6.1.** Internal Audit Reports