



WEST OXFORDSHIRE
DISTRICT COUNCIL

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Name and date of Committee	AUDIT AND GENERAL PURPOSES COMMITTEE – 21st APRIL 2022
Report Number	Agenda Item 7
Subject	INTERNAL AUDIT PROGRESS REPORT
Wards affected	N/A
Accountable member	Councillor Suzi Coul, Cabinet Member for Finance Email: suzi.coul@westoxon.gov.uk
Accountable officer	Elizabeth Griffiths, Chief Finance Officer Tel: 01993 861188 Email: Elizabeth.Griffiths@westoxon.gov.uk
Summary/Purpose	To present a summary of the audit work concluded since the last meeting of this Committee.
Annexes	Annex A – Report of Internal Activity 2021/22
Recommendation/s	Please write recommendations using letters and italics as below. <i>a) 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/ 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.
- 2.2. We have finalised 3 audits since the last meeting of this committee
 - Payroll – High Substantial
 - Council Tax and NNDR – Low Reasonable
 - Housing Benefit and Council Tax Support – Low Reasonable

The two revenues and benefits audits have been assessed, as above, because reconciliations are not being performed, as per financial rules, and progress against previous agreed actions has not been completed.

We continue to follow up all agreed actions. Updates against the higher priority actions is included in the report along with tables showing progress against all agreed actions.

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

