



WEST OXFORDSHIRE  
DISTRICT COUNCIL

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Name and date of Committee	<b>AUDIT AND GOVERNANCE COMMITTEE – 23<sup>RD</sup> NOVEMBER 2022</b>
Report Number	<b>Agenda item 8</b>
Subject	<b>INTERNAL AUDIT PROGRESS REPORT</b>
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	<b>Annex A – Report of Internal Audit Activity 2022/23</b> <b>Annex B – Agreed Actions</b>
Recommendation/s	Please write recommendations using letters and italics as below. <i>a) That the Committee considers the attached reports 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 Governance 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 4 audits since the last meeting of this committee
  - Procurement Cards – Low Limited
  - Monitoring the Performance of Strategic Commissioned Services – High Reasonable
  - Vulnerability Management – High Reasonable
  - Business Grant Post Payment Assurance (Grants Nov 2020 – April 2021) – High Substantial
  - Election Expenses (Treatment of VAT) – Low Substantial

The Procurement Cards audit has been assessed, as above, because the audit identified non-compliance with Council policy / procedure and controls in respect of card administration were not as robust as expected.

We continue to follow up all agreed actions. A report (Annex B) showing all open agreed actions and those that have been actioned during 2022/23 has been included for Members information.

## **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**