



WEST OXFORDSHIRE
DISTRICT COUNCIL

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| Name and date of Committee | AUDIT AND GOVERNANCE COMMITTEE – 30th MARCH 2023 |
| Subject | INTERNAL AUDIT PROGRESS REPORT |
| Wards affected | None |
| Accountable member | Councillor Dan Levy, Executive Member for Finance Email: Dan.Levy@westoxon.gov.uk |
| Accountable officer | Elizabeth Griffiths, Chief Finance Officer Email: Elizabeth.Griffiths@westoxon.gov.uk |
| Report author | Lucy Cater, Head of Internal Audit. Assistant Director, SWAP Internal Audit Services Email: Lucy.Cater@swpapaudit.co.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 Audit Activity 2022/23 Annex B – Agreed Actions |
| Recommendation(s) | <i>That the Audit and Governance Committee resolves to:</i> <i>1. Note the report</i> |
| Corporate priorities | (Internal Audit supports all Council Corporate Priorities <ul style="list-style-type: none">• Putting Residents First• A Good Quality of Life for All• A Better Environment for People and Wildlife• Responding to the Climate and Ecological Emergency• Working Together for West Oxfordshire |
| Key Decision | NO |
| Exempt | NO |

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| Consultees/ Consultation | Not Applicable |
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1. BACKGROUND

The Internal Audit Service is provided to this Council by SWAP Internal Audit Services (SWAP). SWAP is a local authority-controlled company.

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.

Officers from SWAP will be in attendance at the Committee meeting and will be available to address Members' questions.

2. MAIN POINTS

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.

We have finalised 5 audits since the last meeting of this committee

- Planning Validation Process – Position Statement
- Climate Change (Strategic) – Low Substantial
- SI06 Agreements and Funds – High Limited
- Business Grant Post Payment Assurance (ARG Scheme Winter 2022) – High Substantial
- Continuous Review of Accounts Payable – Reported Quarterly

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. ALTERNATIVE OPTIONS

Not Applicable

4. FINANCIAL IMPLICATIONS

The Internal Audit Service is operating within the contract sum.

5. LEGAL IMPLICATIONS

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

6. RISK ASSESSMENT

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

7. EQUALITIES IMPACT

Not Applicable

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 Not Applicable

9. BACKGROUND PAPERS

9.1 The following documents have been identified by the author of the report in accordance with section 100D.5(a) of the Local Government Act 1972 and are listed in accordance with section 100 D.1(a) for inspection by members of the public:

- Internal Audit Reports

9.2 These documents will be available for inspection online at www.westoxon.gov.uk or by contacting democratic services democratic.services@westoxon.gov.uk for a period of up to 4 years from the date of the meeting.

(END)