



WEST OXFORDSHIRE  
DISTRICT COUNCIL

## WEST OXFORDSHIRE DISTRICT COUNCIL

Name and Date of Committee	AUDIT AND GOVERNANCE – 28 SEPTEMBER 2023
Subject	INTERNAL AUDIT PROGRESS REPORT
Wards Affected	None
Accountable Member	Councillor Dan Levy – Executive Member for Finance. Email: <a href="mailto:Dan.Levy@westoxon.gov.uk">Dan.Levy@westoxon.gov.uk</a>
Accountable Officer	James Howse – Interim Director of Finance. Email: <a href="mailto:James.Howse@westoxon.gov.uk">James.Howse@westoxon.gov.uk</a>
Report Author	Lucy Cater – Head of Internal Audit & Assistant Director, SWAP Internal Audit Services. Email: <a href="mailto:Lucy.Cater@swpapaudit.co.uk">Lucy.Cater@swpapaudit.co.uk</a>
Summary/Purpose	To present a summary of the audit work concluded since the last meeting of Committee.
Annexes	Annex A – Report of Internal Audit Activity 2023/24 Annex B – Agreed Actions (TO FOLLOW AS ADDITIONAL SUPPLEMENT)
Recommendation(s)	<i>That Committee Resolves to:</i> <i>1. Note the contents of the Internal Audit Progress Report.</i>
Corporate Priorities	<ul style="list-style-type: none"><li>• Putting Residents First</li><li>• A Good Quality of Life for All</li><li>• A Better Environment for People and Wildlife</li><li>• Responding to the Climate and Ecological Emergency</li><li>• Working Together for West Oxfordshire</li></ul>
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Not Applicable

## **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 (Annex A) 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 completed three audits since the last meeting of this Committee:

- Payroll
- Climate Change (Operational)
- Freedom of Information

We have a number of audits in progress including the annual audits for Revenues and Benefits, ICT Business Continuity and Estates and Property Services.

We have drafted audit briefs for the following:

- Data Breaches
- Transparency Data
- Use of Waivers

And, our plan remains flexible to respond to requests for audits or ad hoc reviews.

We continue to follow up all agreed actions. A report (Annex B) showing all open agreed actions and those that have been actioned during 2023/24 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](http://www.westoxon.gov.uk) or by contacting democratic services [democratic.services@westoxon.gov.uk](mailto:democratic.services@westoxon.gov.uk) for a period of up to 4 years from the date of the meeting.

(END)