SWAP
INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

West Oxfordshire District Council

Report of Internal Audit Activity

March 2025

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

The contacts at SWAP in connection with this report are:

Lucy Cater
Assistant Director
Tel: 01285 623340
lucy.cater@swapaudit.co.uk

Jaina Mistry
Principal Auditor
Tel: 01285 623337
jaina.mistry@swapaudit.co.uk

- Contents:

  Internal Audit Definitions

  Audit Plan Progress

  Finalised Audit Assignments

Internal Audit Definitions

At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- **No**
- **Limited**
- **Reasonable**
- **Substantial**

- Audit Framework Definitions

Control Assurance Definitions

No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Non-Opinion – In addition to our opinion based work we will provide consultancy services. The "advice" offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

Internal Audit Definitions

Recommendations are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.

- Audit Framework Definitions

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

	Categorisation of Recommendations
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management
Priority 3	Finding that requires attention.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Definitions of Risk

Risk	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	Appointment of Consultants	Final Report	Mid Reasonable	2	-	1	1	Reported In September
Operational	Accounts Payable – Qtly Review – 2023/24	Final Report	High Substantial	0	-	-	-	Reported In September
Operational	Emergency Planning	Final Report	Low Substantial	1	-	-	1	Reported in November
Operational	Members Allowances and Expenses	Final Report	Low Reasonable	2	-	2	-	Reported in November
Operational	Levelling Up Funding – UKSPF and RESF	Final Report	Low Substantial	0	-	-	-	Reported in January
Governance	Data Protection / Breaches	Final Advisory Report	N/A	0	-	-	-	Reported in January
Operational	Human Resources	Final Advisory Report	N/A	4	2	1	1	Reported in January
Key Financial Control	Revenues and Benefits – Council Tax and NNDR	Final Report	High Reasonable	2	-	1	1	Reported in January
Key Financial Control	Revenues and Benefits – Council Tax Benefit and Housing Benefits	Final Report	Mid Substantial	0	-	-	-	Reported in January
Follow-Up	Taxi Licensing Safeguarding	Final Report	High Reasonable	1	-	1	-	Report Included
Operational	Section 106s	Draft Report						
Follow-Up	Procurement Cards	Draft Report						
Operational	Planning Fee Obligations	In Progress						
Core Financial	Payroll	In Progress						

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	CFEU	In Progress						
Operational	Digital Exclusion	In Progress						
Operational	Leisure and Culture Facilities	In Progress						
Governance	Data Retention	In Progress						
Operational	Climate Change – Operational	In Progress						
ICT	Disaster Recovery – Revenues and Benefits	Delayed						Delayed due to pressures on ICT Team
Grant Certification	Carbon Data 2022/23							
Support / Advisory	Support to Publica Transition Programme Phase 1 - Finance Workstream - HR Workstream - ICT Workstream OnBoarding Meetings	On-Going						
Support / Advisory	Support to Publica Transition Programme. Phase 2 Planning	On-Going						
Support / Advisory	Oxfordshire Waste Partnership	On-Going						

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Support	Business Grant Funding – Aged Debt	On-Going						Quarterly review of Business Grant Overpayment Aged Debts with Head of Service, Counter Fraud and Enforcement Unit for reporting to BEIS
Advisory	Procurement and Commissioning Group	On-Going						
Advisory	Health and Safety Working Group	On-Going						
Advisory	Corporate Governance Group	On-Going						
Support	Co-Ordination Team / Emergency Planning	On-Going						
Follow-Up	Follow-Up of Agreed Actions (not included in an audit above)	On Going						
Other Audit Involvement	Working with the Counter Fraud and Enforcement Unit	On Going						
Other Audit Involvement	Management of the IA Function and Client Support	On Going						
Other Audit Involvement	Contingency – Provision for New Work based on emerging risks							

Taxi Licensing Safeguarding – Final Report – March 2025

Audit Objective	To ensure the Council is fulfilling its safeguarding duties in relation to taxi driver licensing.

Executive Summary

Assurance Opinion	Management Actions		Organisational Risk Assessment	Low
There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Priority 1	0	Our audit work includes areas that we consider have a low organisational risk and potential impact. We believe the key audit conclusions and any resulting outcomes still merit attention but could be addressed by service management in their area of responsibility.	
	Priority 2	1		
	Priority 3	0		
	Total	1		

NB: The Key Conclusions below are a reflection of the audit at the time of fieldwork: September - November 2024.

All Licensing activity must be considered throughout the Publica transition process to ensure there is adequate resource and resilience, and that public safety can be assured.

Key Conclusions

The Licensing Team Leader (LTL) does not currently reconcile income recorded in the Uniform system to income received in Business World (the Council's main accounting system) as per the Financial Rules. Also, the number of licenses issued is not reconciled, which means potentially the risk of issuing licenses without payment is not mitigated. The LTL will liaise with Finance to develop a robust process and ensure compliance with the Financial Rules.

Evidence was supplied to support the LTL monitors service requests/complaints using Excel spreadsheets generated from Uniform, which require manual manipulation. The LTL advised she felt the current system worked, but she plans to bring in a new process to make defining and analysing service requests/complaints clearer and quicker, however this will take time to implement.

- A 3-year cycle of Safeguarding refresher training is now in place. This is managed using Uniform system parameters.
- Evidence has been supplied to support the LTL undertakes a monthly 10% management check of supporting evidence saved against applications in Uniform.
- The LTL maintains a separate record of expenditure and uses this document to budget monitor and reconcile spend against Business World.

Audit Scope

A follow up of our November 2023 Position Statement has been undertaken. Suggestions and considerations were provided to aid the service improve processes which were being updated at the time.

Control areas reviewed are as follows:

- Application checks and license reviews
- Safeguarding training
- Complaints procedure

Discussions were held with the Licensing Team Leader and evidence sought to support statements made.

Other Relevant Information

The LTL advised she has worked with ICT to tidy up Uniform and confirmed Licensing Officers now input data into more fields than before, so the quality of their data has improved, and that system housekeeping is ongoing. We would agree this work should continue to ensure the integrity of data held in the Uniform system.

We note the 10% management checks were not undertaken while the LTL was out of the business for a period of time during 2024. She completed these checks retrospectively on her return to work.