



WEST OXFORDSHIRE
DISTRICT COUNCIL

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Name and date of Committee	AUDIT AND GOVERNANCE COMMITTEE – 22 JANUARY 2026
Subject	INTERNAL AUDIT PROGRESS REPORT
Wards affected	None
Accountable member	Councillor Alaric Smith, Executive Member for Finance Email: Alaric.Smith@westoxon.gov.uk
Accountable officer	Madhu Richards, Director of Finance Email: Madhu.Richards@westoxon.gov.uk
Report author	Lucy Cater, Head of Internal Audit. Assistant Director, SWAP Internal Audit Services Email: Lucy.Cater@swapaudit.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 2025/26 Annex B – Agreed Actions
Recommendation(s)	That the Audit and Governance Committee resolves to: I. Note the report
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
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. It follows the risk-based auditing principles and, therefore, this is an opportunity for the Audit and Governance 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.

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 has been included for Members information.

3. ADVISORY REPORTS

Due to the changes in teams and management structures, resulting from Phase 1 and Phase 2 of the Publica Transition, it was agreed that Advisory Reports would be presented to the Senior Leadership Team (SLT) in the first instance to give management time to understand the issues and implement changes. This is to ensure that areas where services have been brought back into the Council from Publica are given time to understand the controls and process required to be in place and given time to implement them. There will be follow up audits six months after the Advisory Report and these reports will be presented to the Audit and Governance Committee. Annex A shows that Digital Exclusion and Data Retention Advisory reports have been completed, shared with the SLT and actions have been agreed. There will be follow up audits to track the progress of these agreed actions.

4. ALTERNATIVE OPTIONS

Not Applicable

5. FINANCIAL IMPLICATIONS

The Internal Audit Service is operating within the contract sum.

6. LEGAL IMPLICATIONS

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

7. RISK ASSESSMENT

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

8. EQUALITIES IMPACT

Not Applicable

9. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

9.1 Not Applicable

10. BACKGROUND PAPERS

10.1 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

10.2 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)