

Joint Audit and Governance Committee



AGENDA ITEM

Report of Internal Audit Manager

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To: Joint Audit and Governance Committee

DATE: 29 March 2022

Internal audit management report quarter four 2021/22

Recommendation(s)

- (a) That members note the content of the report.

Purpose of report

1. The purpose of this report is:
 - to report on management issues within internal audit;
 - to summarise the progress against the 2021/22 audit plan up to 18 March 2022; and
 - to summarise the priorities for quarter one 2022/23.
2. The contact officer for this report is Victoria Dorman-Smith, Internal Audit Manager for South Oxfordshire District Council (SODC) and Vale of White Horse District Council (VWHDC), telephone 07766 780835, email victoria.dorman-smith@southandvale.gov.uk.

Strategic objectives

- Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

Background

- The Public Sector Internal Audit Standards (PSIAS), effective from 1 April 2017, state that the head of internal audit should prepare a risk-based audit plan, which should outline the assignments to be carried out and the resource requirements to deliver the plan, for audit committee approval. The Joint Audit and Governance Committee approved the 2021/22 annual internal audit plan on 30 March 2021.
- The PSIAS also states that the head of internal audit must periodically report on performance relative to the plan.

Progress against the 2021/22 audit plan

- Progress against the approved audit plan for 2021/22 has been calculated for the quarter and year to date and is summarised in **appendix 1** attached.
- Performance figures to date are as follows:

	Target	YTD	Actuals by Quarter			
			Q1 21/22	Q2 21/22	Q3 21/22	Q4 21/22
Chargeable (identifiable client and/or specific IA deliverable)	76%	55%	54%	58%	56%	69%
Non-Chargeable (corporate, not IA deliverable)	7%	21%	20.5%	22%	20%	22%
Planned Lost (i.e. leave)	14.5%	19%	21.5%	12%	22%	5%
Unplanned Lost (i.e. study, sickness)	2.5%	5%	4%	8%	2%	4%

- As of 18 March 2022, the status of audit work against the 2021/22 audit plan is as follows:

Planned

Strategic, operational and financial assurance and consultancy work known and approved by the joint audit and governance committee.

2021/22	Planned	Not Performed (Removed)	Deferred	In progress	Completed or Draft Out
Total	34	7	6	8	13
Joint	32	5	6	8	13
SODC	1	1	0	0	0
VWHDC	1	1	0	0	0

Ad-hoc

Unplanned project work based on agreed terms of reference with the audit manager (i.e., implementation of new systems) and responsive work issued and agreed by the section 151 officer, members or senior management team (i.e., investigations).

2021/22	Requested	Complete	Draft	In progress	To commence
Ad-hoc	0	0	0	0	0
Joint	0	0	0	0	0
SODC	0	0	0	0	0
VWHDC	0	0	0	0	0

Follow up

Work undertaken to ensure that agreed recommendations have been implemented. The number of follow-up audits is a rolling number, all internal audit reports are followed up after six months unless the area is subject to an annual review.

2021/22	Requested	Complete	Draft	In progress	To commence Q1 22/23
Follow up	0	6	0	1	4
Joint	0	5	0	1	4
SODC	0	0	0	0	0
VWHDC	0	1	0	0	0

9. The priorities for quarter one are to:
 - Finalise the remaining 2021/22 audit work, in line with the audit plan:
 - Prepare the annual audit report for 2021/22; and
 - Start the planned audit work for 2022/23, per the approved audit plan.
10. The schedule for remaining 2021/22 planned audit work can be reviewed in **appendix 2**.

Climate and ecological impact implications

11. There are no direct climate or ecological implications arising from this report.

Financial implications

12. There are no financial implications attached to this report.

Legal implications

13. None.

Risk implications

14. Identification of risk is an integral part of all audits.

VICTORIA DORMAN-SMITH
INTERNAL AUDIT MANAGER